

KU Center for Research FY2011 Chart of Accounts

Effective 7/1/10

Budget Cat	Account	Description
11002	Salaries Unclassified	
	111100	Unclass. Base Sal/Wage, Reg
11003	Salaries Key Personnel	
	113100	Key Base Sal/Wage, Reg
11004	Salaries Univ Support	
	110100	USS Base Sal/Wage, Reg
11101	Student Salaries	
	111200	GTA Salary
	111300	GRA/SRA/Grad Intern Salary
	111400	Other Salaried Students
	112000	Student Hourly Wages
11701	Fringe Budgets-BUDGET	
	119950	Reimbursable Fringe Benefits
	129610	GTA/GRA Insurance
12001	Supplies and Expenses	
	133900	Other Fuel Not for Gas/Diesel/Propane
	134100	Materials for Bldgs n-cap
	134300	Computer Sys Part-Repl&Repair
	135100	Fuel - Lab Use/Vehicles not Tr Reimb
	136900	Supplies & Expense
	136950	Photographic Supplies
	136960	Films & Video Tapes (nonLibrary)
	137100	Stationery & Off. Sup. - not spon. funds.
	137200	Computer Supplies - incl. printer toner
	137210	Computer Hardware
	137250	Computer Software <\$5000
	138010	Resrch Sup. & Mat. Consumables
	138300	Research Chemicals
	12002	Other Expenses Subject to F&A
120100		Postage
120200		Commercial Local Communication
120300		Commercial Long Distance
120400		Other Com. Comms e.g. teleconf svc.
120520		Monthly Services - KU IT
120720		Long Distance - KU IT
120910		Cellular Phone - Smart Phone - PDA
121900		Freight/Express - Parcel, Air, Truck
121400		Employee Moving Expense
122300		Printing & Copying
122400		Advertising
122310		Other Vendor Print/Bind
123100		Photocopier Rental/Lease
123200		Rental of Space In Buildings
123300		Rental of Equipment
123310		Rental of Research Equip e.g. cylinders
123700		Software Agreement & Renewals
123900		Other Rentals

Budget Cat	Account	Description
12002	123910	Postage Machine Rental
	124100	Repair & Maint Passenger Cars
	124300	Repair & Maint Machine, Equip
	124310	Repair & Maint Furniture, Fixt
	124320	Repair & Maint Research Equip
	124400	Repair Building n-cap
	124420	Grounds & Landscaping
	124700	Computer Repair & Maintenance
	124800	Maint & Service of Software
	124900	Repair & Maint Other
	126100	Recruitment Expense
	126210	Honoraria/NonStaff Travel Reim
	136340	Internet Connectivity
	126420	Tuition Payments w/F&A
	126500	Laboratory Fees
	126600	Tuition for Employees F&A
	126900	Other Fees
	126970	Photographic Processing
	127200	Attorneys & Lawyers
	127800	Accountants & Auditors
	127990	Other Prof Fees
	127920	Background Checks
	128100	Electricity
	128200	Natural Gas
	128300	Steam
	128400	Water
	128500	Sewage Charges
	128600	Solid Waste Charges
	128900	Other Utilities
	129100	Subscriptions
	129110	Dues & Membership Fees
	129600	Surety Bond & Insur Premiums
	129620	Other Insurance
	129630	Aircraft Liability Insurance
	129640	Automobile Insurance
	129660	General Liability Insurance
	129700	Professional Liability Insur
	129680	Comprehens & Proprty Insurance
	129690	Aircraft Insurance
	129700	Official Hospitality
129710	NonResident Alien Services	
129720	Conference/Seminar Services	
129850	Participant Payment	
129910	Janitorial Services	
129920	Participant Payments/Support	
129930	Non KU Lab Services	
129940	Temporary Services	
129950	Research Participant Advance	
156600	Schol., Fellow, Grnt-No tax w/F&A	
156610	Pos Doc Schol., Fel., Grnt, w/F&A	
159200	Royalty Payments	
161200	Interest Charges	
161950	Arbitrge Rbate Exp-Rev Bd Debt	
160900	Other Debt Serv - Principal	
161900	Other Debt Serv - Interest	
162120	Other Debt Serv - Arbitrage	
170100	Principal and Premiums	

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Budget Cat	Account	Description
12003	Subcontracts with F&A	
	126980	Subcontracts w/F&A
13001	Domestic Travel	
	125040	Domestic Travel Advance
	125110	Private Vehicle Mileage In-St
	125210	Private Vehicle Mileage Out-St
	125120	Hire Car/Airplane/Bus In-State
	125220	Hire Car/Airplane/Bus Out-Stat
	125130	State Car Expense In-State
	125230	State Car Expense Out-of-State
	125510	Registration Fees In State
	125520	Registration Fees Out-State
	125170	Rail/Air/Bus Fares In-State
	125270	Rail/Air/Bus Fares Out-State
	125180	Subsistence In-State
	125280	Subsistence Out-State
	125190	Non-Subsistence In-State
	125290	Non-Subsistence Out-State
13002	International Travel	
	125050	Foreign Travel Advance
	125310	Private Vehicle Mileage Intl
	125320	Hire Car/Airplane/Bus Intl
	125330	State Car Expense Internationl
	125530	
	125370	Rail/Air/Bus Fares Internatl
	125380	Subsistence International
125390	Non-Subsistence International	
14001	Equipment (Over \$5000)	
	140300	Office Furniture & Fixtures
	140400	Professional/Scientific Equip
	140500	Passenger Cars
	140600	Trucks & Other Self-Prop Equip
	140900	Other Equipmt, Mach, Furn&Fix
	141310	Computer Systems & Supporting Equip
	141810	Computer Systems Software
	141870	Software > \$5K
	142010	Buildings & Improvements, ≥ 100,000
	142019	Buildings & Improvements, 5K-999,999
	143100	Land & Interest in Land
	149995	Equipment Transfer to KU
	149998	Equipment Under Construction

Budget Cat	Account	Description
19000	Facilities and Administration	
	198010	F&A Charged to Grants
	198020	Administrative Overhead
198050	Unrecovered F&A	
19001	Subcontracts no F&A	
	199000	Subcontracts no F&A
19002	Rent no F&A	
	199080	Rent of Facilities no F&A
19003	Tuition no F&A	
	199420	Tuition Payments no F&A
19004	Participant no F&A	
	199570	Participant Advance no F&A
	199580	Participant Support no F&A
19005	Scholarship/Fellowship no F&A	
	199920	Scholarship/Fellowship no F&A
19006	Non KU Cost Share Third Party	
	199950	Non KU Cost Share
19007	Other Costs not Subject to F&A	
	199500	Transfers
	199970	Project Write-Off
19008	Subcontractor F&A Budget	
	198510	Subcontractor F&A
Revenue	Revenue	
	225010	Inter-Departmental Sales
	225012	Administrative Overhead
	230900	Other Interest
	231900	Other Rents & Royalties
	231910	Income from Royalty Distributn
	240500	Income, Federal Grants
	241000	Income, Not from Federal Grant
	241040	Ext Cap or Property Income
	259090	Other Income
	262710	Indirect Cost Reimbursement
	262780	Overhead Distribution
	262790	Overhead Return UKANS Projects

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Budget Cat	Account	Description
Assets	Assets	
	31030	US Bank Cash
	31060	Petty Cash
	31150	Investments - UMB
	31160	Investments - Bonds
	31170	Investments - Other
	31200	Accounts Receivable
	31205	Accts Rec - Sponsored Research
	31250	Accounts Receivable - KUCR
	31395	Interest Receivable
	31560	Prepaid Expenses -Construction
	31600	Prepaid Exp - Bonds - Current
	31650	Bonds Discount - Current
	31700	Other Assets
	31800	Due From Other Funds
	31850	Due From Other Funds - SFA
	32000	Corporate Reserve Cash
	32600	Prepaid Expenses - Bonds
	32650	Bonds Discount
	32700	Other Long-term Assets
	32800	Land
	32805	Land Improvements
	32820	Infrastructure
	32840	Buildings
	32850	Equipment - General
	32855	Equipment - Scientific
	32860	Equipment - Project Transfer
	32865	Equipment - Donated
	32870	Vehicles
	32880	Works of Art
	32890	Construction in Progress
	32920	Accum Deprec - Infrastructure
32940	Accum Deprec - Buildings	
32950	Accum Deprec - Equipmt General	
32955	Accum Deprec - Equip Scntific	
32960	Accum Deprec - Equip ProjXfer	
32965	Accum Deprec - Equip Donated	
32970	Accum Deprec - Vehicles	
Fund Equity	Fund Equity	
	35300	Unrestricted Surplus

Budget Cat	Account	Description
Liabilities	Liabilities	
	32490	Encumbrance Reserve
	33000	Accounts Payable
	33040	Accounts Payable - KUAC
	33050	Accounts Payable - KUCR
	33060	Accounts Payable - KUEA
	33070	Accounts Payable - KUMC
	33080	Accounts Payable - KU Unions
	33090	Accounts Payable - LC
	33099	Cost Share Offset
	33100	Accrued Liabilities (roll up)
	33110	Accrued Payroll
	33111	Annual Payroll Accrual
	33115	Sick Leave Accrual
	33116	Federal Tax Withhold Liability
	33117	State Tax Withhold Liability
	33118	Unemployment Liability
	33120	Sales Tax Liability
	33130	BPC Payable
	33140	Other Accrued Liabilities -Cur
	33200	Deferred Revenue
	33300	Accrued Comp Absence - Curr
	33400	Cap Leases Payable - Curr
	33500	Revenue Bonds Payable - Curr
	33571	Bonds Payable - MRB - Current
	33572	Bonds Payable - SBC - Curr TX
	33573	Bonds Payable - SBC - Curr NTX
	33575	Bonds Premium Liability - Curr
	33600	Deposits Held in Cust for Othr
	33700	Accrued Interest - MRB Bonds
	33701	Accred Interest - SBC Bond Tx
	33702	Accrued Interest-SBC Bond NTx
	33800	Due to Other Funds
	33850	Due to Other Funds - SFA
	34000	Corporate Reserve Liability
	34300	Accrued Compensated Absences
	34500	Bonds Payable (roll up)
	34571	Bonds Payable - MRB
	34572	Bonds Payable - SBCIII-TX
	34573	Bonds Payable - SBCIII-NTX
34575	Bond Premium Liability	