

## Chart of Accounts

### Non-Endowed Accounts

Fund: 02 - Non-Endowed Fund

Account Number	Account Description	Category
02-10000-H	Assets	A
02-11000-H	Current Assets	A
02-11100-R	Investments	A
02-111001-R	Cash at USBank	A
02-111003-R	Local Bank Investing	A
02-11200-R	Accounts Receivable	A
02-11300-R	Stocks	A
02-11999-T	Total Current Assets	A
02-12000-H	Other Assets	A
02-12200-H	Contributions Receivable	A
02-12220-H	Long Term Contributions Receivable	A
02-12220-R	Long Term Contributions Receivable	A
02-12230-R	Discount on Long Term Contributions Recei	A
02-12240-R	Allowance for Doubtful Long Term Contribu	A
02-12250-T	Total Long Term Contributions	A
02-12260-H	Short Term Contributions Receivable	A
02-12270-R	Short Term Contributions Receivable	A
02-12280-R	Discount on Short Term Contributions Rece	A
02-12290-R	Allowance for Doubtful Short Term Contrib	A
02-122901-T	Total Short Term Contributions Receivable	A
02-12299-T	Total Contributions Receivable	A
02-12300-R	Fixed Assets	A
02-12310-R	Accumulated Depreciation	A
02-12999-T	Total Other Assets	A
02-19999-T	Total Assets	A
02-20000-H	Liabilities and Fund Balance	L
02-21000-H	Liabilities	L
02-21100-R	Accounts Payable	L
02-21200-R	Other Payables	L
02-21300-R	Loans Payable	L
02-21400-R	Security Deposits	L
02-25000-H	Due To's	L
02-25200-R	Trust Assets Held for Others	L
02-25300-R	Due to Unrestricted	L

# Western KY University Foundation

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<u>Account Number</u>	<u>Account Description</u>	<u>Category</u>
02-299999-T	Total Liabilities	L
02-300000-H	Fund Balances	F
02-320000-R	Fund Balance - Non-Endowed	F
02-389999-T	Total Fund Balance	F
02-399999-T	Total Liabilities and Fund Balance	F

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Account Number	Account Description	Category
02-400000-H	Revenue	R
02-410000-H	Contributions	R
02-411000-R	Charitable Contributions	R
02-412000-R	Non-Charitable Contributions	R
02-413000-R	Annual and Lifetime Memberships	R
02-419999-T	Total Contributions	R
02-420000-H	Other Income	R
02-421000-R	Interest Income	R
02-422000-R	Dividend Income	R
02-423000-R	Rent and Royalty Income	R
02-424000-R	Management Fees	R
02-425000-R	Gain/Loss on Investments	R
02-426000-R	Gain/Loss on Sale of Assets-Realized	R
02-427000-R	Miscellaneous Income	R
02-429999-T	Total Other Income	R
02-499999-T	Total Revenue	R
02-500000-H	Expenses	E
02-510000-H	Foundation Salaries/Awards	E
02-511000-R	Salaries, Benefits and Related Expenses	E
02-512000-R	Awards and Scholarships for Students	E
02-513000-R	Moving Expenses	E
02-519999-T	Total Foundation Salaries and Awards	E
02-520000-H	Travel and Entertainment	E
02-521000-R	In-State Travel	E
02-522000-R	Out of State Travel	E
02-523000-R	Registration Fees/Professional Development/C	E
02-524000-R	Student/Non-Employee Travel	E
02-525000-R	Food/Entertainment Meals	E
02-525100-R	Food/Travel Meals	E
02-525200-R	Food/Employee Meals (1099)	E
02-525300-R	Food/Event Meals	E
02-525350-R	Food/Delivery	E
02-525400-R	Food Supplies	E
02-526000-R	Facility Rental	E
02-527000-R	Fund Raising Expenses	E
02-528000-R	Entertainment	E
02-528100-R	Decorations	E
02-528400-R	Event Tickets	E
02-528500-R	Cash Advance	E
02-528600-R	Recruitment Expenses	E
02-529999-T	Total Travel and Entertainment	E

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Account Number	Account Description	Category
02-530000-H	Services and Professional Fees	E
02-531000-R	Audit Services	E
02-532000-R	Artistic Services	E
02-533000-R	Bank Fees and Service Charges	E
02-534000-R	Consulting Fees	E
02-535000-R	Legal Services	E
02-536000-R	Fees - Filing, Court, Stock and Notary	E
02-537000-R	Miscellaneous Professional Contracts	E
02-538000-R	Insurance	E
02-539000-R	Other Fees	E
02-539999-T	Total Services and Professional Fees	E
02-540000-H	Supplies	E
02-541000-R	Office Supplies	E
02-542000-R	Photo Processing and Film	E
02-543000-R	Classroom and Instructional Supplies	E
02-544000-R	Pre-Printed Materials, Books and Videos	E
02-545000-R	Dues and Subscriptions	E
02-546000-R	Printing	E
02-546500-R	Postage	E
02-546600-R	Advertising	E
02-547000-R	Athletic and Recreational Supplies	E
02-548000-R	Agricultural Supplies	E
02-548100-R	Livestock	E
02-548500-R	Exhibit Supplies	E
02-549000-R	Telephone Communications	E
02-549999-T	Total Supplies	E
02-550000-H	Prizes, Gifts and Donations	E
02-551000-R	Faculty/Staff Awards	E
02-552000-R	Gifts	E
02-552100-R	Gift Supplies	E
02-552200-R	Donations	E
02-553000-R	Sponsorships/Grants to Other Organizations	E
02-554000-R	Honorariums	E
02-555000-R	Promotional Expenses and Prizes	E
02-559999-T	Total Prizes, Gifts and Donations	E
02-560000-H	Equipment Rental and Maintenance	E
02-561000-R	Radio/TV Equipment	E
02-562000-R	Copy Machines	E
02-563000-R	Other Equipment Rental	E
02-564000-R	Miscellaneous Maintenance	E
02-569999-T	Total Equipment Rental and Maintenance	E
02-570000-H	Capital Purchases	E
02-571000-R	Computers and Software	E

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Account Number	Account Description	Category
02-572000-R	Copy Machines	E
02-573000-R	Machines, Instruments and Equipment	E
02-574000-R	Furniture/Office Equipment	E
02-575000-R	Buildings	E
02-576000-R	Building Improvements	E
02-577000-R	Non-Structural Building Items	E
02-577500-R	Landscaping Expenses	E
02-578000-R	Motor Vehicle Leases	E
02-578100-R	Depreciation	E
02-579000-R	Other Purchases	E
02-579999-T	Total Capital Purchases	E
02-580000-H	Miscellaneous Expenses	E
02-581000-R	Freight and Delivery	E
02-582000-R	Annuity Payments	E
02-583000-R	Real Estate Expenses	E
02-583500-R	Property Rental	E
02-584000-R	Interest Expenses	E
02-585000-R	Miscellaneous	E
02-589999-T	Total Miscellaneous Expenses	E
02-590000-H	Transfers Between Funds	E
02-591000-R	Transfer to Another Fund	E
02-592000-R	Transfer from Another Fund	E
02-595000-T	Total Transfers Between Funds	E
02-599999-T	Total Expenses	E