

Account #	Account	Type
11001	Equipment Savings Fund	Bank
11002	Capital Improvement Savings Fund	Bank
11003	Money Market Fund	Bank
11004	Savings Bond	Bank
11005	Other Cash and Cash Equivalentents	Bank
11006	Savings	Bank
11007	CD#1 Cap Improv	Bank
11008	Certificate of Deposit #2	Bank
11009	Certificate of Deposit #3	Bank
11501	District Board Main Checking Account	Bank
12001	Accounts Receivable (A/R)	Accounts receivable (A/R)
12002	Doubtful Account Allowance	Accounts receivable (A/R)
12003	Pledges Receivable	Accounts receivable (A/R)
12004	Doubtful Pledges Allowance	Accounts receivable (A/R)
13001	Undeposited Funds	Other Current Assets
13002	Inventories for Sale	Other Current Assets
13003	Prepaid Expenses	Other Current Assets
13004	Marketable securities	Other Current Assets
13005	Other Investments	Other Current Assets
14001	Land	Fixed Assets
14002	Buildings	Fixed Assets
14003	Equipment	Fixed Assets
14004	Vehicles (including trailers)	Fixed Assets
14005	Furniture & Fixtures	Fixed Assets
14006	Leasehold Improvements	Fixed Assets
14007	Intangible Assets	Fixed Assets
14008	Other Fixed Assets	Fixed Assets
14102	Accum Dep. of Buildings	Fixed Assets
14103	Accum Dep of Equipment	Fixed Assets
14104	Accum Dep of Vehicles	Fixed Assets
14105	Accum Dep. of Furniture & Fixtures	Fixed Assets
14106	Accum Dep of Leasehold Improvements	Fixed Assets
14107	Accum Amort of Intangible Asset	Fixed Assets
14108	Accum Dep Other Fixed Assets	Fixed Assets
19999	Uncategorized Asset	Other Current Assets
21001	Accounts Payable	Accounts payable (A/P)
22000	Credit Card Parent	Credit Card
22001	Credit Card Parent:EDB General Credit Card	Credit Card
22002	Credit Card Parent:ANR Credit Card	Credit Card
22003	Credit Card Parent:FCS Credit Card	Credit Card
22004	Credit Card Parent:4-H Credit Card	Credit Card
22005	Credit Card Parent:CED Credit Card	Credit Card
23001	Accrued Payroll	Other Current Liabilities
23002	Accrued Expenses	Other Current Liabilities

Account #	Account	Type
23003	Unearned/deferred revenue - Other	Other Current Liabilities
23004	Line of Credit	Other Current Liabilities
23005	Current Portion of Long Term Debt	Other Current Liabilities
23006	Short-term liabilities - other	Other Current Liabilities
23007	Kentucky Department of Revenue Payable	Other Current Liabilities
24001	Bonds payable	Long Term Liabilities
24002	Notes payable	Long Term Liabilities
24003	Capital Leases	Long Term Liabilities
24004	Long-term Liabilities - other	Long Term Liabilities
30000	Unassigned Reserves	Equity
31000	Assigned Reserves	Equity
32000	Unrestricted Net Assets	Equity
41000	Taxes	Income
41001	Taxes:Real Property Taxes	Income
41002	Taxes:Tangible Personal Property	Income
41003	Taxes:Motor Vehicle Watercraft	Income
41004	Taxes:Delinquent Taxes	Income
41005	Taxes:Other Taxes	Income
42000	Intergovernmental Revenues	Income
42001	Intergovernmental Revenues:From Federal Government	Income
42002	Intergovernmental Revenues:From State Government	Income
42003	Intergovernmental Revenues:From County Government	Income
42004	Intergovernmental Revenues:From City Government	Income
42005	Intergovernmental Revenues:From Other Districts	Income
42006	Intergovernmental Revenues:intergovernmental Revenue Other	Income
43000	Charges for Services	Income
43001	Charges for Services:Services	Income
43002	Charges for Services:User Fees	Income
43003	Charges for Services:Rental Income	Income
43004	Charges for Services:Special Assessments	Income
43005	Charges for Services:Charges for Services Other	Income
44000	Other Revenues	Income
44001	Other Revenues:Interest Earned	Income
44002	Other Revenues:Reimbursements and Refunds	Income
44003	Other Revenues:Gifts and Endowments	Income
44004	Other Revenues:Sales (Include Surplus Property)	Income
44005	Other Revenues:Penalties	Income
44006	Other Revenues:All Other Revenues	Income
45001	Grants & Contracts Revenues	Income
49999	Uncategorized Income	Income
51000	Personal Services	Expenses
51100	Personal Services:Salaries & Wages	Expenses
51101	Personal Services:Salaries & Wages:Agents	Expenses
51201	Personal Services:Salaries & Wages:Support Staff	Expenses
51301	Personal Services:Salaries & Wages:Student Interns	Expenses
52000	Personal Services:Fringe Benefits	Expenses
52001	Personal Services:Fringe Benefits:Health (Medical) Insurance	Expenses

Account #	Account	Type
52002	Personal Services:Fringe Benefits:FICA (Social Security)	Expenses
52003	Personal Services:Fringe Benefits:Worker's Compensation	Expenses
52004	Personal Services:Fringe Benefits:Unemployment Insurance	Expenses
52005	Personal Services:Fringe Benefits:Pensions (Retirement)	Expenses
52006	Personal Services:Fringe Benefits:Other Fringe	Expenses
53000	Contracted Services	Expenses
53001	Contracted Services:Advertising and Printing	Expenses
53002	Contracted Services:Professional Services	Expenses
53003	Contracted Services:Maintenance and Repairs	Expenses
53004	Contracted Services:Rents and Leases	Expenses
53005	Contracted Services:Insurance and Bonds	Expenses
53006	Contracted Services:Other Contracted Services	Expenses
53100	Contracted Services:Utilities	Expenses
53101	Contracted Services:Utilities:Electric	Expenses
53102	Contracted Services:Utilities:Gas	Expenses
53103	Contracted Services:Utilities:Water	Expenses
53104	Contracted Services:Utilities:Sewer	Expenses
53105	Contracted Services:Utilities:Telephone	Expenses
53106	Contracted Services:Utilities:Internet	Expenses
53107	Contracted Services:Utilities:Cable	Expenses
53108	Contracted Services:Utilities:Other Utilities	Expenses
54000	Materials and Supplies	Expenses
54001	Materials and Supplies:Marketing & Special Programs	Expenses
54002	Materials and Supplies:Supplies & Services	Expenses
54003	Materials and Supplies:Order Entry	Expenses
54004	Materials and Supplies:Postage and Shipping	Expenses
54005	Materials and Supplies:Publications	Expenses
54006	Materials and Supplies:Janitorial Supplies	Expenses
54100	Materials and Supplies:Program Support	Expenses
54101	Materials and Supplies:Program Support:PS ANR - Agent Name	Expenses
54102	Materials and Supplies:Program Support:PS FCS - Agent Name	Expenses
54103	Materials and Supplies:Program Support:PS 4-H - Agent Name	Expenses
54104	Materials and Supplies:Program Support:PS CED - Agent Name	Expenses
54105	Materials and Supplies:Program Support:PS Assistant Prog. Expense	Expenses
54106	Materials and Supplies:Program Support:PS SNAP Prog. Expense	Expenses
54901	Materials and Supplies:UK Operating Payments	Expenses
55000	Administration	Expenses
55001	Administration:Dues and Subscriptions	Expenses
55900	Administration:Travel and Training	Expenses
56000	Administration:Travel and Training:County Travel	Expenses
56001	Administration:Travel and Training:County Travel:Travel Base Agent/ANR	Expenses
56002	Administration:Travel and Training:County Travel:Travel Base Agent/FCS	Expenses
56003	Administration:Travel and Training:County Travel:Travel Base Agent/4-H	Expenses
56004	Administration:Travel and Training:County Travel:Travel Support Staff County Travel	Expenses

Account #	Account	Type
56005	Administration:Travel and Training:County Travel:Travel Assistant County Travel	Expenses
57000	Administration:Travel and Training:Professional Improvement	Expenses
57001	Administration:Travel and Training:Professional Improvement:Prof Imp. Base Agent/ANR	Expenses
57002	Administration:Travel and Training:Professional Improvement:Prof Imp. Base Agent/FCS	Expenses
57003	Administration:Travel and Training:Professional Improvement:Prof Imp. Base Agent/4-H 2	Expenses
57004	Administration:Travel and Training:Professional Improvement:Prof Imp. Support Staff Prof. Imp.	Expenses
57005	Administration:Travel and Training:Professional Improvement:Prof Imp. Assistant Prof. Improv.	Expenses
58001	Administration:Court Judgements	Expenses
59000	Administration:Other Administrative Expense	Expenses
59001	Administration:Other Administrative Expense:Reserve for Transfer (no expenditures from this account)	Expenses
59002	Administration:Other Administrative Expense:Audit	Expenses
59003	Administration:Other Administrative Expense:Board Expense	Expenses
59004	Administration:Other Administrative Expense:Bookkeeping Expense	Expenses
59005	Administration:Other Administrative Expense:Cell Phones	Expenses
59006	Administration:Other Administrative Expense:DLG Fees	Expenses
59007	Administration:Other Administrative Expense:Late Fees	Expenses
59008	Administration:Other Administrative Expense:Card Fees	Expenses
59009	Administration:Other Administrative Expense:Bank Fees	Expenses
59010	Administration:Other Administrative Expense:Building Insurance	Expenses
59011	Administration:Other Administrative Expense:Excess Insurance	Expenses
59012	Administration:Other Administrative Expense:Facility Rental	Expenses
59013	Administration:Other Administrative Expense:Storage Rental	Expenses
59014	Administration:Other Administrative Expense:Treasurer's Bond	Expenses
59015	Administration:Other Administrative Expense:Volunteer Management/Background Checks	Expenses
59016	Administration:Other Administrative Expense:Sales Tax Paid	Expenses
59017	Administration:Other Administrative Expense:ADA Needs	Expenses
59018	Reconciliation Discrepancies	Other Expense
61000	Capital Outlay	Expenses
61100	Capital Outlay:Equipment	Expenses
61101	Capital Outlay:Equipment:Equipment (Purchase/Lease/Rent)	Expenses
61102	Capital Outlay:Equipment:Equipment Repair	Expenses
61200	Capital Outlay:Vehicles	Expenses
61201	Capital Outlay:Vehicles:Vehicle Purchase/Lease/Rent	Expenses
61202	Capital Outlay:Vehicles:Vehicle Insurance	Expenses
61203	Capital Outlay:Vehicles:Vehicle Maintenance & Repair	Expenses
61300	Capital Outlay:Land	Expenses
61301	Capital Outlay:Land:Land Purchase	Expenses
61302	Capital Outlay:Land:Land Improvement	Expenses
61400	Capital Outlay:Buildings and Structures	Expenses
61401	Capital Outlay:Buildings and Structures:Building Construction	Expenses
61402	Capital Outlay:Buildings and Structures:Building Improvement	Expenses

Account #	Account	Type
61403	Capital Outlay:Buildings and Structures:Rent	Expenses
61404	Capital Outlay:Buildings and Structures:Furniture and Fixtures	Expenses
61500	Capital Outlay:Depreciation Expense	Expenses
61601	Capital Outlay:Other Capital Outlay	Expenses
62000	Debt Service	Expenses
62100	Debt Service:Principal Payments	Expenses
62101	Debt Service:Principal Payments:Short Term Debt Principal	Expenses
62102	Debt Service:Principal Payments:Loan Principal, Other Governments	Expenses
62103	Debt Service:Principal Payments:Public Properties Corporation & G.O. Bonds Principal	Expenses
62104	Debt Service:Principal Payments:Governmental Leasing Act Principal	Expenses
62300	Debt Service:Interest Payments	Expenses
62301	Debt Service:Interest Payments:Short Term Debt Interest	Expenses
62302	Debt Service:Interest Payments:Loan Interest, Other Governments	Expenses
62303	Debt Service:Interest Payments:Public Properties Corporation & G.O. Bonds Interest	Expenses
62304	Debt Service:Interest Payments:Governmental Leasing Act Interest	Expenses
70000	Pass-through Account Parent	Other Expense
70001	Pass-through Account Parent:ANR Pass-Through	Other Expense
70002	Pass-through Account Parent:FCS Pass-through	Other Expense
70003	Pass-through Account Parent:4-H Pass-through	Other Expense
70004	Pass-through Account Parent:CED Pass-through	Other Expense
99999	Uncategorized Expense	Expenses