

Frequently Used  
 Shared Account Codes  
 Revised 9/4/2019  
 Sorted by Numeric/Account Code  
 Account Code Categories (600000, 700000, and 800000)

Shared Account Codes	Description
<b>600000</b>	<b>Travel</b>
<b>6411xx</b>	<b>Travel of Employees other than mileage</b>
641110	Travel – Employee – Ground Transportation
641120	Travel – Employees – Air Travel
641130	Travel – Employees – Meals
641140	Travel – Employees – Lodging
641150	Travel – Employee – Miscellaneous
641160	Travel – Employees – Rental Car
641170	Travel – Employee – Parking
<b>6412xx</b>	<b>International Travel – Employee</b>
641210	International Travel – Employee – Ground Transportation
641220	International Travel – Employee – Air Travel
641230	International Travel – Employee – Meals
641240	International Travel – Employee – Lodging
641250	International Travel – Employee – Miscellaneous
641260	International Travel – Employee – Rental Car
641270	International Travel – Employee – Parking
641290	International Travel – Employee – VISAPAS
<b>6413xx</b>	<b>Travel – Employee – Recruiting</b>
641310	Travel – Employee – Recruiting – Ground Trans
641320	Travel – Employee – Recruiting – Air Travel
641330	Travel – Employee – Recruiting – Meals
641340	Travel – Employee – Recruiting – Lodging
641350	Travel – Employee – Recruiting – Miscellaneous
641360	Travel – Employee – Recruiting – Rental Car
641370	Travel – Employee – Recruiting – Parking
<b>6415xx</b>	<b>Travel – Employee Mileage</b>
641510	Travel – Employee Mileage
641520	Travel – Employee Recruiting Mileage
641539	Travel – Joint Employment
<b>6511xx</b>	<b>Travel – Non-Employee/Team</b>
651110	Travel – Non-Employee/Team-Ground Trans
651120	Travel – Non-Employee/Team-Air
651130	Travel – Non-Employee/Team-Meals
651140	Travel – Non-Employee/Team-Lodging
651150	Travel – Non-Employee/Team-Miscellaneous

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651160	Travel – Non-Employee/Team-Rental Car
651170	Travel – Non-Employee/Team-Parking
<b>6512xx</b>	<b>International Travel – Non-Employee/Team</b>
651210	International Travel – Non-Employee/Team – Ground Transportation
651220	International Travel – Non-Employee/Team – Air
651230	International Travel – Non-Employee/Team – Meals
651240	International Travel – Non-Employee/Team – Lodging
651250	International Travel – Non-Employee/Team – Miscellaneous
651260	International Travel – Non-Employee/Team – Rental Car
651270	International Travel – Non-Employee/Team – Parking
651290	International Travel – Non-Employee/Team – VISAPAS
<b>6513xx</b>	<b>Travel – Non-Employee Recruiting Travel</b>
651310	Non-Employee Recruiting – Ground Trans
651320	Non-Employee Recruiting – Air Travel
651330	Non-Employee Recruiting – Meals
651340	Non-Employee Recruiting – Lodging
651350	Non-Employee Recruiting – Miscellaneous
651360	Non-Employee Recruiting – Rental Car
651370	Non-Employee Recruiting – Parking
<b>6515xx</b>	<b>Travel – Non-Employee Mileage</b>
651400	Travel – Non-Employee Grant Participant
651510	Travel – Non-Employee Mileage
651520	Travel – Non-Employee Recruiting – Mileage
<b>698xxx</b>	<b>Travel Allocations</b>
698100	Ind Plant OH – Travel
698300	Travel Expense – Allocated Cost
698301	Travel Expense – Allocated Cost

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<b>700000</b>	
<b>Operating Supplies &amp; Expenses</b>	
<b>702xxx</b>	<b>Purchases for Resale</b>
702100	Purchases for Resale
702101	Purchases for Resale – Textbooks
702102	Purchases for Resale – New Books
702103	Purchases for Resale – Used Books
702104	Purchases for Resale – Trade Books
702105	Purchases for Resale – Apparel
702106	Purchases for Resale – Supplies
702107	Purchases for Resale – Miscellaneous
702108	Purchases for Resale – Food
702109	Purchases – Other Bookstore
702110	Purchases for Resale – Cafeteria
702113	Purchases for Resale – Vending
702120	Purchases for Resale – Specialties
702123	Purchases for Resale – Cap/Gown/Diploma
702126	Purchases for Resale – Non-Taxable
702130	Purchases for Resale – Uniform
702135	Purchases for Resale – Contract USPO
702150	Purchases for Resale – Computers/Accessories
702171	Purchases for Resale – Drinks
702172	Purchases for Resale – Snacks
702180	Purchases for Resale – Print Service
702190	Purchases for Resale – Athletic Merchandise
702195	Purchases for Resale – Athletic Concessions
702200	Purchases for Resale – Food Services
<b>703xxx</b>	<b>Cost of Goods Sold</b>
703100	Cost of Goods Sold (COGS)
703101	COGS – Textbooks
703102	COGS – New Books
703103	COGS – Used Books
703104	COGS – Trade Books
703105	COGS – Apparel
703106	COGS – Supplies
703107	COGS – Rental Books
703108	COGS – Food

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703109	COGS – Other Bookstore
703110	COGS – Cafeteria
703113	COGS – Vending
703120	COGS – Specialties
703123	COGS – Cap/Gown/Diploma
703125	COGS – Other
703126	COGS – Non Taxable
703130	COGS – Uniforms
703135	COGS – Contract US Post Office
703150	COGS – Computers/Accessories
703171	COGS – Drinks
703172	COGS – Snacks
703180	COGS – Print Services
703189	COGS – Shrinkage/Spoilage
703190	COGS – Athletic Merchandise
703195	COGS – Athletic Concessions
703200	COGS – Food Services
<b>704xxx</b>	<b>Cash Over/Short</b>
704100	Cash Over/Short
<b>712xxx</b>	<b>Motor Vehicle Expense</b>
712100	Motor Vehicle Expense
712110	Motor Vehicle Expense – Fuel
712111	Motor Vehicle Expense – Repairs
712120	Aircraft Expense – Fuel
712121	Aircraft Expense – Repairs
<b>714xxx</b>	<b>Supplies and Materials</b>
714100	Supplies & Materials
714101	Supplies & Materials Expense – Office Supplies
714102	Supplies & Materials Expense – Instruct/Lab Supplies
714103	Supplies & Materials Expense – Paper
714104	Supplies & Materials Expense – Copier Supplies
714105	Supplies & Materials Expense – Furniture/Fixtures
714110	Supplies & Materials Expense – Postage
714111	Supplies & Materials Expense – Shipping/Handling/Freight
714112	Supplies & Materials Expense – Licenses
714113	Supplies & Materials Expense – Books/E-Books

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714114	Supplies & Materials Expense – Information Technology Related
714115	Supplies & Materials Expense – Hazardous Material
714120	Supplies & Materials Expense – Other
714121	KSU Copy/Print Supplies
714900	Purchase Card Expense
<b>715xxx</b>	<b>Repairs And Maintenance</b>
715100	Repairs & Maintenance
715101	Repairs & Maintenance – Residence Halls
715105	Repairs & Maintenance – LLC Additional Rent
715110	Repairs & Maintenance – Local
715120	Repairs & Maintenance – Contract
715121	Repairs & Maintenance – Copiers
715122	Repairs & Maintenance – Electric
715123	Repairs & Maintenance – Trades
715124	Repairs & Maintenance – HVAC
715125	Repairs & Maintenance – Environmental Services
715126	Repairs & Maintenance – Reimbursement
715130	Repairs & Maintenance – Computer
715131	Repairs & Maintenance – Protective Services
715132	Repairs & Maintenance – Service Contribution
715200	Repairs & Replacement Contribution
715900	Repairs & Maintenance – Contracts
<b>717xxx</b>	<b>Utilities</b>
717100	Garbage Service
717200	Electricity
717300	Fuel Oil
717400	Natural Gas/Propane Gas
717500	Water / Sewer
717900	Other Utilities Services – Contract
<b>7176xx</b>	<b>Other Utilities Services</b>
717600	Other Utilities Services
717610	Utilities – Sewer Service
717620	Utilities – Garbage Pickup
717650	Utilities – Steam

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<b>719xxx</b>	<b>Rents – Non-Real Estate</b>
719100	Rents – Non Real Estate
719101	Rents – Non Real Estate – Residence Halls
719102	Rents – Non Real Estate – Vehicles
719160	Rents – Non Real Estate – Print Shop Expense Cr
719200	Operating Lease Payments – Non-Real Estate
<b>720xxx</b>	<b>Insurance And Bonding</b>
720100	Insurance And Bonding
<b>721xxx</b>	<b>Claims And Indemnities</b>
721100	Claims And Indemnities
<b>722xxx</b>	<b>Dir Ben-Med Care/Public Asst</b>
722100	Dir Ben – Med Care/Public Asst.
<b>723xxx</b>	<b>College Work Study Program</b>
723100	College Work Study Program
723110	College Work Study Administration Fee
723120	College Work Study – Other
723190	College Work
<b>724xxx</b>	<b>Grants to Counties &amp; Cities</b>
724100	Grants to Counties & Cities
<b>725xxx</b>	<b>P3 Resident Assistance Program</b>
725100	P3 Resident Assistance Program
<b>727xxx</b>	<b>Other Operating Expense</b>
727100	Other Operating Expense
727110	Other Operating Expense – Registration
727120	Other Operating Expense – Subscriptions
727130	Other Operating Expense – Memberships
727140	Other Operating Expense – Credit Card Related
727150	Other Operating Expense – Banking Related
727160	MOWR Book – Differential
727170	Other Operating Expense – Debt Collection
727198	Operating Expense Related to Noncash Gift
727200	Advertising
727225	Advertising – Employee Recruitment
727250	Advertising – Other than Employee Recruitment
727275	Advertising – Promotional Items
727350	Advertising – Employee Recruitment

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727500	Program Related Meals
727800	Other Operating Expenses – Royalties
<b>7277xx</b>	<b>Other – Group Meals</b>
727710	Group Meals – Employees
727720	Group Meals – Non-Employees
727730	Group Meals – Students
<b>728xxx</b>	<b>Bad Debt Expense</b>
728100	Bad Debt Expense
<b>733xxx</b>	<b>Software</b>
733100	Software – Purchased
733200	Software – Leased
733900	Software – Contracts
<b>734xxx</b>	<b>Water, Timber, Mineral Rights, Easements</b>
734100	Water Rights
734200	Timber Rights
734300	Mineral Rights
734400	Easements
<b>735xxx</b>	<b>Patents Trademarks &amp; Copyright</b>
735100	Patents
735200	Trademarks
735300	Copyrights
<b>743xxx</b>	<b>Equipment/Furniture Purchase-Small Value</b>
743100	Equipment Purchase – Small Value – Non-Inventory – Less than \$3,000
743200	Equipment Purchase – Small Value – Inventory – \$3,000 - \$4,999.99
743230	Computer Equipment – Small Value – Inventory – \$3,000 - \$4,999.99
743300	Equipment Purchase – Small Value – Sponsor Holds Title
743400	Furniture/Fixtures – Small Value – Non-Inventory – Less than \$3,000
743500	Furniture/Fixtures – Small Value – Inventory
<b>744xxx</b>	<b>Information Technology Equip Purchase – Small Value</b>
744100	Information Technology Equip Purchase – Small Value – Non-Inventory
744200	Information Technology Equip Purchase – Small Value – Inventory – \$3,000 - \$4,999.99
744300	Information Technology Equip Purchase – Sponsor Holds Title
<b>751xxx</b>	<b>Per Diem &amp; Fees-Expense</b>
751033	Zell Miller Grant
751101	Architect
751102	Attorney

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751103	Consultant
751104	Engineer
751105	Physician
751106	Interpreters
751107	Veterinarian
751108	Honorariums Speakers
751109	Information Technology Consultant
751110	Other Per Diems
751111	Grant Participant Support – Subsist
751112	Grant Participant Support – Other
<b>752xxx</b>	<b>Per Diem &amp; Fees – Reimbursable &amp; Direct Expense</b>
752100	Reimbursable Expense
752200	Direct Expense
<b>753xxx</b>	<b>Contracts</b>
753102	Contracts – Electrical
753103	Contracts – Trades
753105	Contracts – HVAC
753106	Contracts – Snack Bar
753107	Contracts – Custodial
753110	Contracts – Consultants
753111	Contracts – Temporary Employment Services
753120	Contracts – Grant Sub Recipient
753121	Contracts – Grant Sub > \$25K
753130	Contracts – Dining Hall
753140	Contracts – Construction
753150	Contracts – Landscaping
753170	Contracts – Loan Collections
753180	Contracts – Fiber Optics
753181	Contracts – Security System
753182	Contracts – Financial Aid Services
753183	Contracts – Environmental Control/Hazardous Material
753185	Contracts – Web Store
753190	Contracts – Other
753200	Contracts – Information Technology

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<b>760xxx</b>	<b>Computer Charges – Other</b>
760100	Computer Charges – Other
760200	Computer Charges – DOAS
<b>771xxx</b>	<b>Telecommunications</b>
771100	Telecommunications – Local
771200	Telecommunications – Long Distance
771300	Telecommunications – Cellular
771400	Telecommunications – Pager
771500	Telecommunications – Radio
771600	Telecommunications – Video
771700	Telecommunications – TV Cable/Satellite
771740	Telecommunications – TV Cable – Contract
771800	Telecommunications – Data
771900	Telecommunications – Other
<b>781xxx</b>	<b>Scholarships</b>
781100	Scholarships
781101	Scholarships/Grants
781110	BOR – Tuition Remission
<b>782xxx</b>	<b>Fellowships</b>
782100	Fellowships
<b>783xxx</b>	<b>Stipends</b>
783100	Stipends
783200	Stipends – Grant Part Support
<b>784xxx</b>	<b>Tuition</b>
784100	Tuition
<b>792xxx</b>	<b>Other Miscellaneous Expense – Non-Operating</b>
792100	Other Miscellaneous Expense – Non-Operating
<b>798xxx</b>	<b>Operating Expenses – Allocations</b>
798100	Ind Plant OH – Operating Expense
798300	Operating Expense – Allocated Cost
798301	Operating Expense – Allocated Cost
798500	P3 Operating Expense – Allocated
<b>799xxx</b>	<b>Control Account – Expense Error</b>
799990	Control Account – Expense Error

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<b>800000</b>	
<b>818xxx</b>	<b>Lease/Purchase of Equipment</b>
818100	Lease/Purchase – Principal
818190	P&I Debt Payments no relation to Capital Assets
818200	Lease/Purchase – Interest
818290	GSFIC Payback Bond Interest Expense
818299	Amortized Def Inflow for Debt
<b>833xxx</b>	<b>Software</b>
833100	Software
<b>834xxx</b>	<b>Water, Timber, Mineral Rights, Easements</b>
834400	Easements
834200	Timber Rights
834300	Mineral Rights
834100	Water Rights
<b>835xxx</b>	<b>Patents, Trademarks, and Copyright</b>
835300	Copyrights
835100	Patents
835200	Trademarks
<b>841xxx</b>	<b>Motor Vehicle Equipment Purchase</b>
841100	Motor Vehicle Equipment Purchase – \$5,000 or greater
<b>843xxx</b>	<b>Other Capital Purchases</b>
843100	Equipment Purchases – Inventory – \$5,000 or greater
843130	Equipment Purchases – Computers
843140	Equipment Purchases – Other
843141	Equipment Purchases – Inventory – Sponsor Holds Title
<b>8432xx</b>	<b>Library Collections</b>
843210	Library Collections – Periodicals & Subscriptions
843220	Library Collections – Other Printed Materials
843230	Library Collections – Binding
843240	Library Collections – Microfilm Reels
843250	Library Collections – Other Microfilm
843260	Library Collections – Audio/Visual Materials
843270	Library Collections – Other Materials
843280	Library Collections – Computer Files

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<b>8433xx</b>	<b>Computer Purchases</b>
843320	Computer Hardware – Inventory – \$5,000 or greater
843390	Other Information Technology Purchases – \$5,000 or greater
<b>850xxx</b>	<b>Land &amp; Land Improvements</b>
850100	Land & Land Improvements
<b>860xxx</b>	<b>Buildings &amp; Building Improvements</b>
860100	Buildings & Building Improvements
<b>870xxx</b>	<b>Facilities &amp; Other Improvement</b>
870100	Facilities & Other Improvement
<b>880xxx</b>	<b>Infrastructure</b>
880100	Infrastructure
<b>890xxx</b>	<b>Depreciation Expense</b>
890100	Depreciation Expense
890900	Depreciation Expense – Prior Year