

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                |

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

|               |  |
|---------------|--|
| 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                                  |

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

| 700000 | Operating Supplies & Expenses                |
|--------|--|
| 702xxx | Purchases for Resale                         |
| 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         |
| 703xxx | Cost of Goods Sold                           |
| 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                                  |

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

|               |  |
|---------------|--|
| 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             |

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

|               |   |
|---------------|---|
| 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   |

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

|               |   |
|---------------|---|
| <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              |

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

|               |  |
|---------------|--|
| 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   |

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

|               |  |
|---------------|--|
| 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                             |

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

|               |  |
|---------------|--|
| <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                    |

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

| 800000        | Equipment Purchases/Capital Outlay                    |
|---------------|---|
| <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                  |

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

|               |   |
|---------------|---|
| <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                           |