

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 |
|----------------------|---|
| 600000 | Travel |
| 6411xx | Travel of Employees other than mileage |
| 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 |
| 6412xx | International Travel – Employee |
| 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 |
| 6413xx | Travel – Employee – Recruiting |
| 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 |
| 6415xx | Travel – Employee Mileage |
| 641510 | Travel – Employee Mileage |
| 641520 | Travel – Employee Recruiting Mileage |
| 641539 | Travel – Joint Employment |
| 6511xx | Travel – Non-Employee/Team |
| 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 |
| 6512xx | International Travel – Non-Employee/Team |
| 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 |
| 6513xx | Travel – Non-Employee Recruiting Travel |
| 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 |
| 6515xx | Travel – Non-Employee Mileage |
| 651400 | Travel – Non-Employee Grant Participant |
| 651510 | Travel – Non-Employee Mileage |
| 651520 | Travel – Non-Employee Recruiting – Mileage |
| 698xxx | Travel Allocations |
| 698100 | Ind Plant OH – Travel |
| 698300 | Travel Expense – Allocated Cost |
| 698301 | Travel Expense – Allocated Cost |

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| 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 |

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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 |
| 704xxx | Cash Over/Short |
| 704100 | Cash Over/Short |
| 712xxx | Motor Vehicle Expense |
| 712100 | Motor Vehicle Expense |
| 712110 | Motor Vehicle Expense – Fuel |
| 712111 | Motor Vehicle Expense – Repairs |
| 712120 | Aircraft Expense – Fuel |
| 712121 | Aircraft Expense – Repairs |
| 714xxx | Supplies and Materials |
| 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 |
| 715xxx | Repairs And Maintenance |
| 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 |
| 717xxx | Utilities |
| 717100 | Garbage Service |
| 717200 | Electricity |
| 717300 | Fuel Oil |
| 717400 | Natural Gas/Propane Gas |
| 717500 | Water / Sewer |
| 717900 | Other Utilities Services – Contract |
| 7176xx | Other Utilities Services |
| 717600 | Other Utilities Services |
| 717610 | Utilities – Sewer Service |
| 717620 | Utilities – Garbage Pickup |
| 717650 | Utilities – Steam |

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| | |
|---------------|---|
| 719xxx | Rents – Non-Real Estate |
| 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 |
| 720xxx | Insurance And Bonding |
| 720100 | Insurance And Bonding |
| 721xxx | Claims And Indemnities |
| 721100 | Claims And Indemnities |
| 722xxx | Dir Ben-Med Care/Public Asst |
| 722100 | Dir Ben – Med Care/Public Asst. |
| 723xxx | College Work Study Program |
| 723100 | College Work Study Program |
| 723110 | College Work Study Administration Fee |
| 723120 | College Work Study – Other |
| 723190 | College Work |
| 724xxx | Grants to Counties & Cities |
| 724100 | Grants to Counties & Cities |
| 725xxx | P3 Resident Assistance Program |
| 725100 | P3 Resident Assistance Program |
| 727xxx | Other Operating Expense |
| 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 |
| 7277xx | Other – Group Meals |
| 727710 | Group Meals – Employees |
| 727720 | Group Meals – Non-Employees |
| 727730 | Group Meals – Students |
| 728xxx | Bad Debt Expense |
| 728100 | Bad Debt Expense |
| 733xxx | Software |
| 733100 | Software – Purchased |
| 733200 | Software – Leased |
| 733900 | Software – Contracts |
| 734xxx | Water, Timber, Mineral Rights, Easements |
| 734100 | Water Rights |
| 734200 | Timber Rights |
| 734300 | Mineral Rights |
| 734400 | Easements |
| 735xxx | Patents Trademarks & Copyright |
| 735100 | Patents |
| 735200 | Trademarks |
| 735300 | Copyrights |
| 743xxx | Equipment/Furniture Purchase-Small Value |
| 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 |
| 744xxx | Information Technology Equip Purchase – Small Value |
| 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 |
| 751xxx | Per Diem & Fees-Expense |
| 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 |
| 752xxx | Per Diem & Fees – Reimbursable & Direct Expense |
| 752100 | Reimbursable Expense |
| 752200 | Direct Expense |
| 753xxx | Contracts |
| 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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| | |
|---------------|--|
| 760xxx | Computer Charges – Other |
| 760100 | Computer Charges – Other |
| 760200 | Computer Charges – DOAS |
| 771xxx | Telecommunications |
| 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 |
| 781xxx | Scholarships |
| 781100 | Scholarships |
| 781101 | Scholarships/Grants |
| 781110 | BOR – Tuition Remission |
| 782xxx | Fellowships |
| 782100 | Fellowships |
| 783xxx | Stipends |
| 783100 | Stipends |
| 783200 | Stipends – Grant Part Support |
| 784xxx | Tuition |
| 784100 | Tuition |
| 792xxx | Other Miscellaneous Expense – Non-Operating |
| 792100 | Other Miscellaneous Expense – Non-Operating |
| 798xxx | Operating Expenses – Allocations |
| 798100 | Ind Plant OH – Operating Expense |
| 798300 | Operating Expense – Allocated Cost |
| 798301 | Operating Expense – Allocated Cost |
| 798500 | P3 Operating Expense – Allocated |
| 799xxx | Control Account – Expense Error |
| 799990 | Control Account – Expense Error |

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| 800000 | |
|---|---|
| Equipment Purchases/Capital Outlay | |
| 818xxx | Lease/Purchase of Equipment |
| 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 |
| 833xxx | Software |
| 833100 | Software |
| 834xxx | Water, Timber, Mineral Rights, Easements |
| 834400 | Easements |
| 834200 | Timber Rights |
| 834300 | Mineral Rights |
| 834100 | Water Rights |
| 835xxx | Patents, Trademarks, and Copyright |
| 835300 | Copyrights |
| 835100 | Patents |
| 835200 | Trademarks |
| 841xxx | Motor Vehicle Equipment Purchase |
| 841100 | Motor Vehicle Equipment Purchase – \$5,000 or greater |
| 843xxx | Other Capital Purchases |
| 843100 | Equipment Purchases – Inventory – \$5,000 or greater |
| 843130 | Equipment Purchases – Computers |
| 843140 | Equipment Purchases – Other |
| 843141 | Equipment Purchases – Inventory – Sponsor Holds Title |
| 8432xx | Library Collections |
| 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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| 8433xx | Computer Purchases |
| 843320 | Computer Hardware – Inventory – \$5,000 or greater |
| 843390 | Other Information Technology Purchases – \$5,000 or greater |
| 850xxx | Land & Land Improvements |
| 850100 | Land & Land Improvements |
| 860xxx | Buildings & Building Improvements |
| 860100 | Buildings & Building Improvements |
| 870xxx | Facilities & Other Improvement |
| 870100 | Facilities & Other Improvement |
| 880xxx | Infrastructure |
| 880100 | Infrastructure |
| 890xxx | Depreciation Expense |
| 890100 | Depreciation Expense |
| 890900 | Depreciation Expense – Prior Year |