

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

Shared Account Codes	Description
600000	Travel
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
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
698xxx	Travel Allocations
698100	Ind Plant OH – Travel
698300	Travel Expense – Allocated Cost
698301	Travel Expense – Allocated Cost
6415xx	Travel – Employee Mileage
641510	Travel – Employee Mileage
641520	Travel – Employee Recruiting Mileage
641539	Travel – Joint Employment
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

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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
651xxx	Travel – Non Employee
651400	Travel – Non-Employee Grant Participant
6515xx	Travel – Non-Employee Mileage
651510	Travel – Non-Employee Mileage
651520	Travel – Non-Employee Recruiting – Mileage
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
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
651160	Travel – Non-Employee/Team-Rental Car
651170	Travel – Non-Employee/Team-Parking

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700000 Operating Supplies & Expenses	
728xxx	Bad Debt Expense
728100	Bad Debt Expense
704xxx	Cash Over/Short
704100	Cash Over/Short
721xxx	Claims And Indemnities
721100	Claims And Indemnities
703xxx	Cost of Goods Sold
703100	Cost of Goods Sold (COGS)
703105	COGS – Apparel
703195	COGS – Athletic Concessions
703190	COGS – Athletic Merchandise
703110	COGS – Cafeteria
703123	COGS – Cap/Gown/Diploma
703150	COGS – Computers/Accessories
703135	COGS – Contract US Post Office
703171	COGS – Drinks
703108	COGS – Food
703200	COGS – Food Services
703102	COGS – New Books
703126	COGS – Non Taxable
703125	COGS – Other
703109	COGS – Other Bookstore
703180	COGS – Print Services
703107	COGS – Rental Books
703189	COGS – Shrinkage/Spoilage
703172	COGS – Snacks
703120	COGS – Specialties
703106	COGS – Supplies
703101	COGS – Text Books
703104	COGS – Trade Books
703130	COGS – Uniforms
703103	COGS – Used Books
703113	COGS – Vending

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723xxx	College Work Study Program
723190	College Work
723110	College Work Study Administration Fee
723100	College Work Study Program
723120	College Work Study – Other
760xxx	Computer Charges – Other
760100	Computer Charges – Other
760200	Computer Charges – DOAS
753xxx	Contracts
753140	Contracts – Construction
753110	Contracts – Consultants
753107	Contracts – Custodial
753130	Contracts – Dining Hall
753102	Contracts – Electrical
753183	Contracts – Environmental Control/Hazardous Material
753180	Contracts – Fiber Optics
753182	Contracts – Financial Aid Services
753121	Contracts – Grant Sub > \$25K
753120	Contracts – Grant Sub Recipient
753105	Contracts – HVAC
753200	Contracts – Information Technology
753150	Contracts – Landscaping
753170	Contracts – Loan Collections
753190	Contracts – Other
753181	Contracts – Security System
753106	Contracts – Snack Bar
753111	Contracts – Temporary Employment Services
753103	Contracts – Trades
753185	Contracts – Web Store
799xxx	Control Account – Expense Error
799990	Control Account – Expense Error
722xxx	Dir Ben-Med Care/Public Asst
722100	Dir Ben – Med Care/Public Asst.
743xxx	Equipment/Furniture Purchase-Small Value
743230	Computer Equipment – Small Value – Inventory – \$3,000 - \$4,999.99
743200	Equipment Purchase – Small Value – Inventory – \$3,000 - \$4,999.99
743100	Equipment Purchase – Small Value – Non-Inventory – Less than \$3,000
743300	Equipment Purchase – Small Value – Sponsor Holds Title

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743500	Furniture/Fixtures – Small Value – Inventory
743400	Furniture/Fixtures – Small Value – Non-Inventory – Less than \$3,000
782xxx	Fellowships
782100	Fellowships
724xxx	Grants to Counties & Cities
724100	Grants to Counties & Cities
744xxx	Information Technology Equip Purchase – Small Value
744200	Information Technology Equip Purchase – Small Value – Inventory – \$3,000 - \$4,999.99
744100	Information Technology Equip Purchase – Small Value – Non-Inventory
744300	Information Technology Equip Purchase – Sponsor Holds Title
720xxx	Insurance And Bonding
720100	Insurance And Bonding
712xxx	Motor Vehicle Expense
712120	Aircraft Expense – Fuel
712121	Aircraft Expense – Repairs
712100	Motor Vehicle Expense
712110	Motor Vehicle Expense – Fuel
712111	Motor Vehicle Expense – Repairs
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
7277xx	Other – Group Meals
727710	Group Meals – Employees
727720	Group Meals – Non-Employees
727730	Group Meals – Students
727xxx	Other Operating Expense
727200	Advertising
727225	Advertising – Employee Recruitment
727350	Advertising – Employee Recruitment
727275	Advertising – Promotional Items
727250	Advertising – Other than Employee Recruitment
727160	MOWR Book – Differential
727198	Operating Expense Related to Noncash Gift
727100	Other Operating Expense
727150	Other Operating Expense – Banking Related
727140	Other Operating Expense – Credit Card Related

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727170	Other Operating Expense – Debt Collection
727130	Other Operating Expense – Memberships
727110	Other Operating Expense – Registration
727800	Other Operating Expenses – Royalties
727120	Other Operating Expense – Subscriptions
727500	Program Related Meals
7176xx	Other Utilities Services
717610	Utilities – Sewer Service
717620	Utilities – Garbage Pickup
717650	Utilities – Steam
792xxx	Other Miscellaneous Expense – Non-Operating
792100	Other Miscellaneous Expense – Non-Operating
725xxx	P3 Resident Assistance Program
725100	P3 Resident Assistance Program
735xxx	Patents Trademarks & Copyright
735300	Copyrights
735100	Patents
735200	Trademarks
751xxx	Per Diem & Fees-Expense
751101	Architect
751102	Attorney
751103	Consultant
751104	Engineer
751112	Grant Participant Support – Other
751111	Grant Participant Support – Subsist
751108	Honorariums Speakers
751106	Interpreters
751109	Information Technology Consultant
751110	Other Per Diems
751105	Physician
751107	Veterinarian
751033	Zell Miller Grant
752xxx	Per Diem & Fees – Reimbursable & Direct Expense
752100	Reimbursable Expense
752200	Direct Expense

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702xxx	Purchases for Resale
702105	Purchases For Resale – Apparel
702195	Purchases For Resale – Athletic Concessions
702190	Purchases For Resale – Athletic Merchandise
702110	Purchases For Resale – Cafeteria
702123	Purchases For Resale – Cap/Gown/Diploma
702150	Purchases For Resale – Computers/Accessories
702135	Purchases For Resale – Contract USPO
702171	Purchases For Resale – Drinks
702108	Purchases For Resale – Food
702200	Purchases For Resale – Food Services
702107	Purchases For Resale – Miscellaneous
702102	Purchases For Resale – New Books
702126	Purchases For Resale – Non Taxable
702180	Purchases For Resale – Print Service
702172	Purchases For Resale – Snacks
702120	Purchases For Resale – Specialties
702106	Purchases For Resale – Supplies
702101	Purchases For Resale – Text Books
702104	Purchases For Resale – Trade Books
702130	Purchases For Resale – Uniform
702103	Purchases For Resale – Used Books
702113	Purchases For Resale – Vending
702100	Purchases for Resale
702109	Purchases – Other Bookstore
719xxx	Rents – Non-Real Estate
719200	Operating Lease Payments – Non-Real Estate
719100	Rents – Non Real Estate
719160	Rents – Non Real Estate – Print Shop Expense Cr
719101	Rents – Non Real Estate – Residence Halls
719102	Rents – Non Real Estate – Vehicles
715xxx	Repairs And Maintenance
715100	Repairs & Maintenance
715900	Repairs & Maintenance – Contracts
715130	Repairs & Maintenance – Computer
715120	Repairs & Maintenance – Contract
715121	Repairs & Maintenance – Copiers
715122	Repairs & Maintenance – Electric

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715125	Repairs & Maintenance – Environmental Services
715124	Repairs & Maintenance – HVAC
715105	Repairs & Maintenance – LLC Additional Rent
715110	Repairs & Maintenance – Local
715131	Repairs & Maintenance – Protective Services
715126	Repairs & Maintenance – Reimbursement
715101	Repairs & Maintenance – Residence Halls
715132	Repairs & Maintenance – Service Contribution
715123	Repairs & Maintenance – Trades
715200	Repairs & Replacement Contribution
781xxx	Scholarships
781110	BOR – Tuition Remission
781100	Scholarships
781101	Scholarships/Grants
733xxx	Software
733900	Software – Contracts
733200	Software – Leased
733100	Software – Purchased
783xxx	Stipends
783100	Stipends
783200	Stipends – Grant Part Support
714xxx	Supplies and Materials
714121	KSU Copy/Print Supplies
714900	Purchase Card Expense
714100	Supplies & Materials
714113	Supplies & Materials Expense – Books/E-Books
714104	Supplies & Materials Expense – Copier Supplies
714105	Supplies & Materials Expense – Furniture/Fixtures
714115	Supplies & Materials Expense – Hazardous Material
714102	Supplies & Materials Expense – Instruct/Lab Supplies
714114	Supplies & Materials Expense – Information Technology Related
714112	Supplies & Materials Expense – Licenses
714101	Supplies & Materials Expense – Office Supplies
714120	Supplies & Materials Expense – Other
714103	Supplies & Materials Expense – Paper
714110	Supplies & Materials Expense – Postage
714111	Supplies & Materials Expense – Shipping/Handling/Freight

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771xxx	Telecommunications
771300	Telecommunications – Cellular
771800	Telecommunications – Data
771100	Telecommunications – Local
771200	Telecommunications – Long Distance
771900	Telecommunications – Other
771400	Telecommunications – Pager
771500	Telecommunications – Radio
771700	Telecommunications – TV Cable/Satellite
771740	Telecommunications – TV Cable – Contract
771600	Telecommunications – Video
784xxx	Tuition
784100	Tuition
717xxx	Utilities
717200	Electricity
717300	Fuel Oil
717100	Garbage Service
717400	Natural Gas/Propane Gas
717600	Other Utilities Services
717900	Other Utilities Services – Contract
717620	Utilities – Garbage Pickup
717610	Utilities – Sewer Service
717650	Utilities – Steam
717500	Water / Sewer
734xxx	Water, Timber, Mineral Rights, Easements
734400	Easements
734300	Mineral Rights
734200	Timber Rights
734100	Water Rights

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800000	
860xxx	Buildings & Building Improvements
860100	Buildings & Building Improvements
8433xx	Computer Purchases
843320	Computer Hardware – Inventory – \$5,000 or greater
843390	Other Information Technology Purchases – \$5,000 or greater
890xxx	Depreciation Expense
890100	Depreciation Expense
890900	Depreciation Expense – Prior Year
870xxx	Facilities & Other Improvement
870100	Facilities & Other Improvement
880xxx	Infrastructure
880100	Infrastructure
850xxx	Land & Land Improvements
850100	Land & Land Improvements
818xxx	Lease/Purchase of Equipment
818299	Amortized Def Inflow for Debt
818290	GSFIC Payback Bond Interest Expense
818200	Lease/Purchase – Interest
818100	Lease/Purchase – Principal
818190	P&I Debt Payments no relation to Capital Assets
8432xx	Library Collections
843260	Library Collections – Audio/Visual Materials
843230	Library Collections – Binding
843280	Library Collections – Computer Files
843240	Library Collections – Microfilm Reels
843270	Library Collections – Other Materials
843250	Library Collections – Other Microfilm
843220	Library Collections – Other Printed Materials
843210	Library Collections – Periodicals & Subscriptions
841xxx	Motor Vehicle Equipment Purchase
841100	Motor Vehicle Equipment Purchase – \$5,000 or greater
835xxx	Patents, Trademarks, and Copyright
835300	Copyrights
835100	Patents
835200	Trademarks
833xxx	Software
833100	Software

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843xxx	Other Capital Purchases
843130	Equipment Purchases – Computers
843100	Equipment Purchases – Inventory – \$5,000 or greater
843141	Equipment Purchases – Inventory – Sponsor Holds Title
843140	Equipment Purchases – Other
834xxx	Water, Timber, Mineral Rights, Easements
834400	Easements
834300	Mineral Rights
834200	Timber Rights
834100	Water Rights