

Frequently Used
 Shared Account Codes
 Revised 02/27/2017
 Sorted by Numeric/Account Code
 Account Code Categories (600000, 700000, and 800000)

Shared Account Codes	Description
600000	Travel
641000	Travel – Employee
641100	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
641200	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
641300	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
641500	Travel – Employee Mileage
641510	Travel – Employee Mileage
641520	Travel – Employee Recruiting Mileage
641539	Travel – Joint Employment
651000	Travel – Non Employee
651100	Travel – Non-Employee/Team
651110	Travel – Non-Employee/Team-Ground Trans
651120	Travel – Non-Employee/Team-Air
651130	Travel – Non-Employee/Team-Meals

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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
651200	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
651300	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
651500	Travel – Non-Employee Mileage
651400	Travel – Non-Employee Grant Participant
651510	Travel – Non-Employee Mileage
651520	Travel – Non-Employee Recruiting – Mileage
698000	Travel Allocations
698100	Ind Plant OH – Travel
698300	Travel Expense – Allocated Cost
698301	Travel Expense – Allocated Cost

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700000	
700000	Operating Supplies & Expenses
702000	Purchases for Resale
702100	Purchases for Resale
702101	Purchases For Resale – Text Books
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
703000	Cost of Goods Sold
703100	Cost of Goods Sold (COGS)
703101	COGS – Text Books
703102	COGS – New Books
703103	COGS – Used Books
703104	COGS – Trade Books
703105	COGS – Apparel
703106	COGS – Supplies
703107	COGS – Rental Books

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703108	COGS – Food
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
704000	Cash Over/Short
704100	Cash Over/Short
712000	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
714000	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

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714113	Supplies & Materials Expense – Books/E-Books
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
715000	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
717000	Utilities
717100	Garbage Service
717200	Electricity
717300	Fuel Oil
717400	Natural Gas/Propane Gas
717500	Water / Sewer
717900	Other Utilities Services – Contract
717600	Other Utilities Services
717600	Other Utilities Services
717610	Utilities – Sewer Service
717620	Utilities – Garbage Pickup
717650	Utilities – Steam

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719000	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
720000	Insurance And Bonding
720100	Insurance And Bonding
721000	Claims And Indemnities
721100	Claims And Indemnities
722000	Dir Ben-Med Care/Public Asst
722100	Dir Ben – Med Care/Public Asst.
723000	College Work Study Program
723100	College Work Study Program
723110	College Work Study Administration Fee
723120	College Work Study – Other
723190	College Work
724000	Grants to Counties & Cities
724100	Grants to Counties & Cities
725000	P3 Resident Assistance Program
725100	P3 Resident Assistance Program
726000	Insurance Claims
727000	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

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727350	Advertising – Employee Recruitment
727500	Program Related Meals
727800	Other Operating Expenses – Royalties
727700	Other – Group Meals
727710	Group Meals – Employees
727720	Group Meals – Non-Employees
727730	Group Meals – Students
728000	Bad Debt Expense
728100	Bad Debt Expense
733000	Software
733100	Software – Purchased
733200	Software – Leased
733900	Software – Contracts
734000	Water, Timber, Mineral Rights, Easements
734100	Water Rights
734200	Timber Rights
734300	Mineral Rights
734400	Easements
735000	Patents Trademarks & Copyright
735100	Patents
735200	Trademarks
735300	Copyrights
743000	Equipment/Furniture Purchase-Small Value
743100	Equipment Purchase – Small Value – Non-Inventory
743200	Equipment Purchase – Small Value – Inventory
743230	Computer Equipment – Small Value – Inventory
743300	Equipment Purchase – Small Value – Sponsor Holds Title
743400	Furniture/Fixtures – Small Value – Non-Inventory
743500	Furniture/Fixtures – Small Value – Inventory
744000	Information Technology Equip Purchase – Small Value
744100	Information Technology Equip Purchase – Small Value – Non-Inventory
744200	Information Technology Equip Purchase – Small Value – Inventory
744300	Information Technology Equip Purchase – Sponsor Holds Title
751000	Per Diem & Fees-Expense
751033	Zell Miller Grant
751101	Architect

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751102	Attorney
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
752000	Per Diem & Fees – Reimbursable & Direct Expense
752100	Reimbursable Expense
752200	Direct Expense
753000	Contracts
753100	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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760000	Computer Charges – Other
760100	Computer Charges – Other
760200	Computer Charges – DOAS
771000	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
781000	Scholarships
781100	Scholarships
781101	Scholarships/Grants
781110	BOR – Tuition Remission
782000	Fellowships
782100	Fellowships
783000	Stipends
783100	Stipends
783200	Stipends – Grant Part Support
784000	Tuition
784100	Tuition
792000	Other Miscellaneous Expense – Non-Operating
792100	Other Miscellaneous Expense – Non-Operating
798000	Operating Expenses – Allocations
798100	Ind Plant OH – Operating Expense
798300	Operating Expense – Allocated Cost
798301	Operating Expense – Allocated Cost
798500	P3 Operating Expense – Allocated
799000	Control Account – Expense Error
799990	Control Account – Expense Error

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800000	
800000	Equipment Purchases/Capital Outlay
818000	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
833000	Software
833100	Software
834000	Water, Timber, Mineral Rights, Easements
834400	Easements
834200	Timber Rights
834300	Mineral Rights
834100	Water Rights
835000	Patents, Trademarks, and Copyright
835300	Copyrights
835100	Patents
835200	Trademarks
841000	Motor Vehicle Equipment Purchase
841100	Motor Vehicle Equipment Purchase
843000	Other Capital Purchases
843100	Equipment Purchases – Inventory
843130	Equipment Purchases – Computers
843140	Equipment Purchases – Other
843141	Equipment Purchases – Inventory – Sponsor Holds Title
843200	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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843300	Computer Purchases
843320	Computer Hardware – Inventory
843390	Other Information Technology Purchases
843400	Capitalized Collections
850000	Land & Land Improvements
850100	Land & Land Improvements
860000	Buildings & Building Improvements
860100	Buildings & Building Improvements
870000	Facilities & Other Improvement
870100	Facilities & Other Improvement
880000	Infrastructure
880100	Infrastructure
890000	Depreciation Expense
890100	Depreciation Expense
890900	Depreciation Expense – Prior Year