

Chart V Expense Account Codes

Updated Nov 14, 2018

Roll Up	Roll Up Title	Account	Account Title
4000	Salaries & Wages	E4105	Faculty
4000	Salaries & Wages	E4106	Staff
4000	Salaries & Wages	E4107	Sal-Admin Increment
4000	Salaries & Wages	E4108	Summer Salary
4000	Salaries & Wages	E4109	IA/GA Salary
4000	Salaries & Wages	E4121	Employee Moving and Relocation
4000	Salaries & Wages	E4140	Shift Differential
4000	Salaries & Wages	E4175	Overtime - Covered by FLSA
4000	Salaries & Wages	E4180	Overtime - Exempt from FLSA
4000	Salaries & Wages	E4190	Compensatory Leave Balances
4000	Salaries & Wages	E4195	Terminal Leave Payout
4100	Employee Benefits	E4205	Life Insurance
4100	Employee Benefits	E4210	Health Insurance
4100	Employee Benefits	E4211	Flex Benefit Admin Fees
4100	Employee Benefits	E4215	Workers Compensation
4100	Employee Benefits	E4225	Retirement Contribution
4100	Employee Benefits	E4230	Sick Leave Reserve
4100	Employee Benefits	E4232	TH Sick Leave/Annual Leave Reserve
4100	Employee Benefits	E4245	FICA Medicare
4100	Employee Benefits	E4255	Unemployment Insurance
4100	Employee Benefits	E4260	FICA
4100	Employee Benefits	E4265	EAP
4100	Employee Benefits	E4275	Waivers Reclass - GEN ACCT USE ONLY
4100	Employee Benefits	E4280	Faculty CFR Benefit Expense
4100	Employee Benefits	E4281	Staff CFR Benefit Expense
4100	Employee Benefits	E4282	Student CFR Fringe Expense
4100	Employee Benefits	E4283	Temporary CFR Benefit Expense
4100	Employee Benefits	E4289	CFR Expense Adj
4100	Employee Benefits	E4291	Annual Leave
4100	Employee Benefits	E4297	Est Outstanding Liability Reserve
4100	Employee Benefits	E4298	Taxable Housing Stipend
4100	Employee Benefits	E4299	Other Benefits
4200	Temporary Wages	E4110	Temporary Employee
4200	Temporary Wages	E4112	Communication Stipend
4200	Temporary Wages	E4113	Auto Allowance
4200	Temporary Wages	E4135	Temporary Student
4200	Temporary Wages	E4145	Temporary Faculty
5001	Services	E5005	Freight
5001	Services	E5010	Media Service
5001	Services	E5020	Postage & Mailing
5001	Services	E5023	Express Mail
5001	Services	E5025	Printing & Binding
5001	Services	E5029	Network and Data Services

5001	Services	E5030	Telecommunications
5001	Services	E5035	Photographic Service
5001	Services	E5045	Photocopy Service
5001	Services	E5049	Journal Publication Costs
5001	Services	E5055	Dues/Memberships
5001	Services	E5060	Subscriptions
5001	Services	E5070	Conference/Registration Fees
5001	Services	E5080	Licensing/Certificates
5001	Services	E5110	Laundry Service
5001	Services	E5115	Janitorial & Sanitation
5001	Services	E5120	Medical Service
5001	Services	E5135	Group Organizational Membership
5001	Services	E5150	Game Management
5001	Services	E5151	Game Guarantees
5001	Services	E5152	All Other Services
5001	Services	E5153	Services for Users
5001	Services	E5154	Parking Permits
5001	Services	E5155	Auditing Service
5001	Services	E5160	Accounting Service
5001	Services	E5166	Legal/Notary Public
5001	Services	E5169	Interpreters/Translation
5001	Services	E5170	Consultants
5001	Services	E5171	Grants Subcontracts <\$25,000
5001	Services	E5172	Grants Subcontracts >\$25,000
5001	Services	E5177	Program Fees
5001	Services	E5178	OSP F&A Distributions
5001	Services	E5180	Promotion & Publicity
5001	Services	E5190	Advertising
5001	Services	E5191	Architectural & Engineering
5001	Services	E5195	Conferences and Events
5001	Services	E5196	Conferences & Events Equip Services
5001	Services	E5199	Other Professional Service
5001	Services	E5205	R&M Svcs - Building (Labor)
5001	Services	E5206	R&M Svcs - Elevator
5001	Services	E5210	R&M Svcs - Work Orders
5001	Services	E5215	R&M Svcs - Land
5001	Services	E5220	R&M Svcs - Machinery & Equipment
5001	Services	E5225	R&M Svcs - Office Equipment
5001	Services	E5230	R&M Svcs - Vehicles
5001	Services	E5235	R&M Svcs - Technology Equipment
5001	Services	E5240	R&M Svcs - Technology Infrastructur
5001	Services	E5250	R&M Svcs - Other
5001	Services	E5299	Other Administrative Services
5001	Services	E5307	Analytical Services
5001	Services	E5310	Technology - Services
5001	Services	E5315	Technology Infrastructure
5001	Services	E5345	Testing/Grading/Inspecting

5001	Services	E5350	Other Technical Services
5002	Supplies	E5071	Training Supplies
5002	Supplies	E5320	Software/Applications - Individual
5002	Supplies	E5330	Software/Applications - College/Dep
5002	Supplies	E5340	Software/Applications - Enterprise
5002	Supplies	E5410	Office and Administrative Supplies
5002	Supplies	E5420	Non-Capital Office Equipment
5002	Supplies	E5430	Consumable Water
5002	Supplies	E5465	Gasoline
5002	Supplies	E5470	Oil & Lubricants
5002	Supplies	E5480	Diesel
5002	Supplies	E5495	Vehicle License/Registration/Plates
5002	Supplies	E5500	Other Fuel & Lubricants
5002	Supplies	E5515	Resale - Raw Materials
5002	Supplies	E5520	Resale - Merchandise
5002	Supplies	E5521	Resale - Books-Text
5002	Supplies	E5522	Resale - Books-Trade
5002	Supplies	E5523	Resale - Computer Supplies
5002	Supplies	E5524	Resale - Course Packets
5002	Supplies	E5525	Resale - School Supplies
5002	Supplies	E5526	Resale - General Supplies
5002	Supplies	E5527	Resale - Computer Hardware
5002	Supplies	E5528	Resale - Computer Software
5002	Supplies	E5529	Resale - Sundries
5002	Supplies	E5530	Resale - Packing & Shipping
5002	Supplies	E5550	Resale - Other
5002	Supplies	E5560	Technology - Supplies
5002	Supplies	E5610	R&M Sup - Building Contracts
5002	Supplies	E5614	R&M Sup - Building Material
5002	Supplies	E5615	R&M Sup - Land
5002	Supplies	E5620	R&M Sup - Vehicles
5002	Supplies	E5625	R&M Sup - Office Equipment
5002	Supplies	E5630	R&M Sup - Machinery & Equipment
5002	Supplies	E5635	R&M Sup - Technology Equip
5002	Supplies	E5640	R&M Sup - Technology Infrastructure
5002	Supplies	E5650	R&M Sup - Other
5002	Supplies	E5670	Food
5002	Supplies	E5671	Refreshments & Meals - Internal
5002	Supplies	E5690	Linen
5002	Supplies	E5695	Housekeeping/Janitor Supplies
5002	Supplies	E5698	Other Unallowable Expenditures
5002	Supplies	E5699	Other Instit & Residential Supplies
5002	Supplies	E5703	Animal Bedding Costs
5002	Supplies	E5704	Animal Breeding Supplies
5002	Supplies	E5705	Forage & Feed
5002	Supplies	E5706	Seed
5002	Supplies	E5707	Ag Fertilizers

5002	Supplies	E5708	Animal Health Expenses
5002	Supplies	E5709	Ag Chemicals
5002	Supplies	E5710	Tools
5002	Supplies	E5711	Animal Boarding
5002	Supplies	E5715	Employee Uniforms/Clothing
5002	Supplies	E5720	Educational Supplies
5002	Supplies	E5723	Research Animals
5002	Supplies	E5724	Research Supplies
5002	Supplies	E5725	Field Supplies
5002	Supplies	E5735	Photo & Video Supplies
5002	Supplies	E5739	Educational Films
5002	Supplies	E5740	Recreational & Athletic Supplies
5002	Supplies	E5741	Med Lab & Tech Supplies
5002	Supplies	E5743	Med Supplies - Clinical
5002	Supplies	E5744	Med Supplies - Lab
5002	Supplies	E5745	Med Supplies - X-Ray
5002	Supplies	E5746	Fire/Emergency Cache Supplies
5002	Supplies	E5747	Safety Supplies
5002	Supplies	E5749	Other Specific Use Supplies
5002	Supplies	E5750	Maps
5002	Supplies	E5754	Hazardous Material Supplies
5002	Supplies	E5759	Conference Supplies
5003	Insurance	E5755	Fire Insurance
5003	Insurance	E5760	Liability Insurance
5003	Insurance	E5765	Disability Insurance
5003	Insurance	E5766	Worker's Comp-Non Employee
5003	Insurance	E5770	Employee Bonds
5003	Insurance	E5775	Other Bonds
5003	Insurance	E5780	Auto Insurance
5003	Insurance	E5785	Aviation Insurance
5003	Insurance	E5790	Property Insurance
5003	Insurance	E5799	Other Insurance
5004	Utilities	E5855	Utilities - Electric
5004	Utilities	E5860	Utilities - Gas
5004	Utilities	E5865	Utilities - Garbage
5004	Utilities	E5870	Utilities - Water
5004	Utilities	E5880	Utilities - Sewer
5004	Utilities	E5885	Utilities - Fuel Oil
5004	Utilities	E5887	Utilities - Other Fuel
5004	Utilities	E5889	Utilities - Other Utilities
5005	Rent	E5905	Rent - Technology Equip
5005	Rent	E5910	Rent - Machinery & Equip
5005	Rent	E5915	Rent - Office Equipment
5005	Rent	E5920	Rent - Motor Vehicles
5005	Rent	E5925	Rent - Office Space
5005	Rent	E5935	Rent - Storage & Garage
5005	Rent	E5937	F&A Exempt Offsite Rental

5005	Rent	E5938	Meeting/Conference Rooms
5005	Rent	E5940	Other Rentals and Leases
5006	Other	E5962	Interest Expense
5006	Other	E5965	Commission Expense
5006	Other	E5966	Term discounts
5006	Other	E5967	Donations
5006	Other	E5968	Federal Interest
5006	Other	E5970	Field Trips
5006	Other	E5971	Student Travel
5006	Other	E5974	Settlements
5006	Other	E5978	Recruitment
5006	Other	E5979	Non-Employee Search Expenses
5006	Other	E5980	Taxes & Penalty Interest
5006	Other	E5981	Assessment
5006	Other	E5983	Awards and Recognition
5006	Other	E5986	Undistributed Proc. Card Purchases
5006	Other	E5988	Employee Moving/Relocation
5006	Other	E5989	Non-State Empl Exp-1099
5006	Other	E5990	Non-State Employee Expenses
5006	Other	E5992	Promotion
5006	Other	E5993	Credit Card Discount
5006	Other	E5994	Refunds
5006	Other	E5996	Royalties
5006	Other	E5997	Athletic Recruitment
5006	Other	E5998	Tickets
5006	Other	E5999	Misc Expenditures Other
5007	Subcontracts	ES001	Subaward 1 Expenses
5007	Subcontracts	ES002	Subaward 2 Expenses
5007	Subcontracts	ES003	Subaward 3 Expenses
5007	Subcontracts	ES004	Subaward 4 Expenses
5007	Subcontracts	ES005	Subaward 5 Expenses
5007	Subcontracts	ES006	Subaward 6 Expenses
5007	Subcontracts	ES007	Subaward 7 Expenses
5007	Subcontracts	ES008	Subaward 8 Expenses
5007	Subcontracts	ES009	Subaward 9 Expenses
5007	Subcontracts	ES010	Subaward 10 Expenses
5007	Subcontracts	ES011	Subaward 11 Expenses
5007	Subcontracts	ES012	Subaward 12 Expenses
5007	Subcontracts	ES013	Subaward 13 Expenses
5007	Subcontracts	ES014	Subaward 14 Expenses
5007	Subcontracts	ES015	Subaward 15 Expenses
5007	Subcontracts	ES016	Subaward 16 Expenses
5007	Subcontracts	ES017	Subaward 17 Expenses
5007	Subcontracts	ES018	Subaward 18 Expenses
5007	Subcontracts	ES019	Subaward 19 Expenses
5007	Subcontracts	ES020	Subaward 20 Expenses
5007	Subcontracts	ES021	Subaward 21 Expenses

5007	Subcontracts	ES022	Subaward 22 Expenses
5007	Subcontracts	ES023	Subaward 23 Expenses
5007	Subcontracts	ES024	Subaward 24 Expenses
5007	Subcontracts	ES025	Subaward 25 Expenses
5007	Subcontracts	ES026	Subaward 26 Expenses
5007	Subcontracts	ES027	Subaward 27 Expenses
5007	Subcontracts	ES028	Subaward 28 Expenses
5007	Subcontracts	ES029	Subaward 29 Expenses
5007	Subcontracts	ES030	Subaward 30 Expenses
5007	Subcontracts	ES031	Subaward 31 Expenses
5007	Subcontracts	ES032	Subaward 32 Expenses
5007	Subcontracts	ES033	Subaward 33 Expenses
5007	Subcontracts	ES034	Subaward 34 Expenses
5007	Subcontracts	ES035	Subaward 35 Expenses
5007	Subcontracts	ES036	Subaward 36 Expenses
5007	Subcontracts	ES037	Subaward 37 Expenses
5007	Subcontracts	ES038	Subaward 38 Expenses
5007	Subcontracts	ES039	Subaward 39 Expenses
5007	Subcontracts	ES040	Subaward 40 Expenses
5007	Subcontracts	ES041	Subaward 41 Expenses
5007	Subcontracts	ES042	Subaward 42 Expenses
5007	Subcontracts	ES043	Subaward 43 Expenses
5007	Subcontracts	ES044	Subaward 44 Expenses
5007	Subcontracts	ES045	Subaward 45 Expenses
5007	Subcontracts	ES046	Subaward 46 Expenses
5007	Subcontracts	ES047	Subaward 47 Expenses
5007	Subcontracts	ES048	Subaward 48 Expenses
5007	Subcontracts	ES049	Subaward 49 Expenses
5007	Subcontracts	ES050	Subaward 50 Expenses
5008	Participant Support	E7150	Participant Support Costs
5008	Participant Support	E7151	Participant Support - Subsistence
5008	Participant Support	E7152	Participant Support- Travel
5008	Participant Support	E7153	Participant Support - Stipend
5008	Participant Support	E7154	Participant Support - Other
5009	Cost Share	E5991	Contra Cost Share Expenses
5009	Cost Share	E5995	Cost Share Expenses
5351	Employee Travel Costs	E5352	Refreshments & Meals
5351	Employee Travel Costs	E5360	Personal Vehicle - In-State
5351	Employee Travel Costs	E5364	Personal Vehicle - Out-of-USA
5351	Employee Travel Costs	E5365	Personal Vehicle - Out-of-State
5351	Employee Travel Costs	E5367	Rental Vehicles - In-State
5351	Employee Travel Costs	E5368	Rental Vehicles - Out-of-State
5351	Employee Travel Costs	E5369	Rental Vehicles - Out-of-USA
5351	Employee Travel Costs	E5371	Motor Pool Vehicle - In-State
5351	Employee Travel Costs	E5372	Motor Pool Vehicle - Out-of-State
5351	Employee Travel Costs	E5373	Motor Pool Vehicle - Out-of-USA
5351	Employee Travel Costs	E5379	Airfare - Non-USA

5351	Employee Travel Costs	E5380	Airfare - In-State
5351	Employee Travel Costs	E5381	Airfare - Out-of-State
5351	Employee Travel Costs	E5382	State Aircraft - In-State
5351	Employee Travel Costs	E5383	State Aircraft - Out-of-State
5351	Employee Travel Costs	E5384	Chartered Aircraft - In-State
5351	Employee Travel Costs	E5385	Chartered Aircraft - Out-of-State
5351	Employee Travel Costs	E5386	Employee Aircraft - In-State
5351	Employee Travel Costs	E5387	Employee Aircraft - Out-of-State
5351	Employee Travel Costs	E5390	President Spousal Travel
5351	Employee Travel Costs	E5391	Ground Transportation - In-State
5351	Employee Travel Costs	E5392	Ground Transportation-Out-of-State
5351	Employee Travel Costs	E5393	Ground Transportation - Non-USA
5351	Employee Travel Costs	E5395	Telephone/Fax Charges
5351	Employee Travel Costs	E5396	Per diem - In-State
5351	Employee Travel Costs	E5397	Per diem - Out-of-State
5351	Employee Travel Costs	E5398	Per diem - Non-USA
5351	Employee Travel Costs	E5399	Other Employee Travel
5982	Facilities and Admin Expense	E5982	Facilities and Admin Expense
6001	>5K Property & Improvements	E6010	>5K Land
6001	>5K Property & Improvements	E6020	>5K Right of Way
6001	>5K Property & Improvements	E6099	>5K Property & Improve Other
6101	>5K Natural Resources	E6149	>5K Natural Resources Other
6151	>5K Site Developments	E6160	>5K Site Improvements
6151	>5K Site Developments	E6170	>5K Site Preparation
6151	>5K Site Developments	E6180	>5K Utilities
6151	>5K Site Developments	E6199	>5K Site Development Other
6201	>5K Buildings & Improvements	E6220	>5K Building
6201	>5K Buildings & Improvements	E6230	>5K Building Improvements
6401	>5K Equipment	E6410	>5K Technology Equip - Office/Deptl
6401	>5K Equipment	E6411	>5K Technology Equip - Enterprise
6401	>5K Equipment	E6412	>5K Technology Equip - Educational
6401	>5K Equipment	E6413	>5K Technology Equip-Infrastructure
6401	>5K Equipment	E6499	>5K Computer Equipment Other
6401	>5K Equipment	E6510	>5K Books
6401	>5K Equipment	E6519	>5K Research Text
6401	>5K Equipment	E6520	>5K Educational Equipment
6401	>5K Equipment	E6599	>5K Educational Other
6401	>5K Equipment	E6610	>5K Agric & Landscape Equipment
6401	>5K Equipment	E6620	>5K Constr & Engr Equipment
6401	>5K Equipment	E6630	>5K Autos & Light Trucks
6401	>5K Equipment	E6640	>5K Watercraft
6401	>5K Equipment	E6650	>5K Small Motorized Equipment
6401	>5K Equipment	E6690	>5K Motorized Equip Improvements
6401	>5K Equipment	E6699	>5K Other Motorized Equipment
6401	>5K Equipment	E6710	>5K Office Furniture
6401	>5K Equipment	E6720	>5K Office Equipment
6401	>5K Equipment	E6730	>5K Office Equipment Improvements

6401	>5K Equipment	E6799	>5K Office Equipment Other
6401	>5K Equipment	E6810	>5K Household/Laundry/Refrig Equip
6401	>5K Equipment	E6830	>5K Manufacturing Equipment
6401	>5K Equipment	E6840	>5K Shop & Plant Equipment
6401	>5K Equipment	E6850	>5K Medical/Surgery/Lab Equipment
6401	>5K Equipment	E6860	>5K Communication Equipment
6401	>5K Equipment	E6870	>5K Photographic Equipment
6401	>5K Equipment	E6880	>5K Recreational Equipment
6401	>5K Equipment	E6890	>5K Artworks & Collections
6401	>5K Equipment	E6899	>5K Specific Use Equipment Other
7001	Awards, Contributions and Claims	E7060	Prizes & Awards
7001	Awards, Contributions and Claims	E7099	Other
7101	Educational & Training Assistance	E7110	Scholarship & Prizes
7101	Educational & Training Assistance	E7111	Prior Year Scholarships & Prizes
7101	Educational & Training Assistance	E7112	Athletic Endowed Scholarship
7101	Educational & Training Assistance	E7130	Tuition & Training Assistance
7101	Educational & Training Assistance	E7140	Tuition and Fees - Grad Assistants
7101	Educational & Training Assistance	E7199	Educational & Training Asst Other
7501	Miscellaneous Payments as Agent	E7510	Cost of P&I Cancelled
7501	Miscellaneous Payments as Agent	E7521	Payments to Indiv-Non 1099 Report
7501	Miscellaneous Payments as Agent	E7599	Agency Expense Clearing Account
7601	<5K Property & Improvements	E7610	<5K Property & Improve Other
7650	<5K Natural Resources	E7651	<5K Livestock
7650	<5K Natural Resources	E7655	<5K Plants
7650	<5K Natural Resources	E7660	<5K Natural Resources
7701	<5K Site Developments	E7710	<5K Site Improvements
7701	<5K Site Developments	E7715	<5K Site Development Other
7750	<5K Buildings & Improvements	E7751	<5K Building
7750	<5K Buildings & Improvements	E7755	<5K Building Improvements
7801	<5K Equipment	E7810	<5K Technology Equip - Office/Deptl
7801	<5K Equipment	E7815	<5K Technology Equip - Enterprise
7801	<5K Equipment	E7820	<5K Technology Equip - Educational
7801	<5K Equipment	E7825	<5K Technology Equip-Infrastructure
7801	<5K Equipment	E7830	<5K Computer Equipment Other
7801	<5K Equipment	E7851	<5K Books
7801	<5K Equipment	E7855	<5K Research Text
7801	<5K Equipment	E7860	<5K Educational Equipment
7801	<5K Equipment	E7865	<5K Educational Other
7801	<5K Equipment	E7910	<5K Agric & Landscape Equipment
7801	<5K Equipment	E7915	<5K Constr & Engr Equipment
7801	<5K Equipment	E7920	<5K Autos & Light Trucks
7801	<5K Equipment	E7925	<5K Watercraft
7801	<5K Equipment	E7930	<5K Small Motorized Equipment
7801	<5K Equipment	E7935	<5K Motorized Equip Improvements
7801	<5K Equipment	E7940	<5K Motorized Equipment Other
7801	<5K Equipment	E7951	<5K Office Furniture
7801	<5K Equipment	E7955	<5K Office Equipment

7801	<5K Equipment	E7960	<5K Office Equipment Other
7801	<5K Equipment	E7991	<5K Household/Laundry/Refrig Equip
7801	<5K Equipment	E7992	<5K Manufacturing Equipment
7801	<5K Equipment	E7993	<5K Shop & Plant Equipment
7801	<5K Equipment	E7994	<5K Medical/Surgery/Lab Equipment
7801	<5K Equipment	E7995	<5K Communication Equipment
7801	<5K Equipment	E7996	<5K Photographic Equipment
7801	<5K Equipment	E7997	<5K Recreational Equipment
7801	<5K Equipment	E7998	<5K Artwork & Collections
7801	<5K Equipment	E7999	<5K Specific Use Equipment Other
8001	Bonds/GAAP	E8100	Bond Issuance Expenses
8001	Bonds/GAAP	E8103	Bond Escrow Expense
8001	Bonds/GAAP	E8502	Loss on Disposal of Asset
8001	Bonds/GAAP	E8505	Bad Debt Expense
8001	Bonds/GAAP	E8525	Equipment Depreciation Expense
8001	Bonds/GAAP	E8526	Library Mat Depreciation Expense
8001	Bonds/GAAP	E8528	Comp Software Amortization Expense
8001	Bonds/GAAP	E8535	Building Depreciation Expense
8001	Bonds/GAAP	E8545	Other Improvement Depreciation Exp
9999	Excess of Revenues over Expenses	E9999	Revenue Over/Under Expenses