

# Mississippi State University

## Expense Accounts List

### 401000 Salaries

### 403000 Fringes

403910	Fringes - Retirement Matching
403920	Fringes - SSI Matching
403921	Fringes - Social Security/Medicare
403930	Fringes - Workmen's Compensation
403935	Fringes - Flex Plan Adm Fee
403940	Fringes - Health Ins Contributions
403941	Fringes - Fed Health Contributions
403950	Fringes - Group Life Contributions
403951	Fringes - Federal Life Contribution
403960	Fringes - Civil Service
403961	Fringes - FERS Basic
403962	Fringes - FERS Thrift Savings
403970	Fringes - State Unemployment
403980	Fringes - Remission of Emp & Dep
403981	Fringes - G.A. Resident Tuition
403982	Fringes - G.A. Nonresident Tuition
403990	Fringes - Terminal Leave Expense
403999	Fringes - Accrued Leave

### 404000 Travel

404010	Meals (ISO)
404015	Lodging (ISO)
404020	Travel in Private Vehicle (ISO)
404030	Travel in Rented Vehicle (ISO)
404040	Travel in Public Carrier (ISO)
404050	Travel in University Vehicle (ISO)
404060	Other Travel Costs (ISO)
404100	Travel-In-State
404101	Travel-In-State-Official
404102	Travel-in-State-Conference
404103	Travel-in-State-Group
404110	Meals (OSO)
404115	Lodging (OSO)
404120	Travel in Private Vehicle (OSO)
404130	Travel in Rented Vehicle (OSO)
404140	Travel in Public Carrier (OSO)
404150	Travel in University Vehicle (OSO)
404160	Other Travel Costs (OSO)
404200	Travel-Out-of-State
404201	Travel Out-of-State Official
404202	Travel Out-of-State Conference
404203	Travel Out-of-State Group
404210	Meals (ISC)
404215	Lodging (ISC)
404220	Travel in Private Vehicle (ISC)
404230	Travel in Rented Vehicle (ISC)
404240	Travel in Public Carrier (ISC)

# Mississippi State University

## Expense Accounts List

404250 Travel in University Vehicle (ISC)  
404260 Other Travel Costs (ISC)  
404310 Meals (OSC)  
404315 Lodging (OSC)  
404320 Travel in Private Vehicle (OSC)  
404330 Travel in Rented Vehicle (OSC)  
404340 Travel in Public Carrier (OSC)  
404350 Travel in University Vehicle (OSC)  
404360 Other Travel Costs (OSC)  
404510 Meals (ISG)  
404515 Lodging (ISG)  
404520 Travel in Private Vehicle (ISG)  
404530 Travel in Rented Vehicle (ISG)  
404540 Travel in Public Carrier (ISG)  
404550 Travel in University Vehicle (ISG)  
404560 Other Travel Costs (ISG)  
404610 Meals (OSG)  
404615 Lodging (OSG)  
404620 Travel in Private Vehicle (OSG)  
404630 Travel in Rented Vehicle (OSG)  
404640 Travel in Public Carrier (OSG)  
404650 Travel in University Vehicle (OSG)  
404660 Other Travel Costs (OSG)  
404700 Travel International  
404701 Travel International  
404710 Meals (INT)  
404715 Lodging (INT)  
404720 Travel in Private Vehicle (INT)  
404730 Travel in Rented Vehicle (INT)  
404740 Travel in Public Carrier (INT)  
404760 Other Travel Costs (INT)

### 405000 Contractual Services

405002 Future Year Expense  
405100 Awards  
405110 Grants  
405120 Fellowships  
405130 Scholarships  
405131 Scholarships - Summer School  
405132 Board - Athletics  
405133 Athletic Training Table  
405134 Room - Athletics  
405135 Tuition Fees Other Than Scholars  
405136 Books - Athletics  
405137 Fee Waivers  
405140 Awards  
405141 Royalties  
405142 Stipends  
405145 Prizes - Academic Achievement  
405146 Day Care Tuition Reduction

# Mississippi State University

## Expense Accounts List

405147	Prizes - Non-Academic Achievement
405150	Dependency Allowances
405160	Professional Development Fees
405170	Other Institutional Allowances
405200	Communications
405210	Postage & Postal Charges
405211	Mail Service Charges
405220	Telephone Charges
405230	Telephone - Cellular
405240	Telephone -Installation/Maintenance
405250	Cable T V
405260	Transportation of Things
405270	Telegraph
405280	SSC - Communications
405300	Utilities
405310	Electricity
405320	Heat,Natural Gas,Oil,Coal,Etc
405321	Central Plant HVAC
405330	Water
405340	Sewage
405350	Garbage Disposal
405360	SSC - Utilities
405400	Advertising
405410	Advertising-Positions
405411	Advertising - Newspaper
405412	Advertising - Outdoor
405413	Advertising - Radio/TV
405420	Publicity & Public Information
405430	Promotions - Other Sports
405431	Promotions - Football
405432	Promotions - Basketball
405433	Promotions - Baseball
405500	Rental Expense
405501	Leases
405510	Rental of Buildings & Floor Space
405511	Cancel Rental of Bldgs & Floor Spc
405520	Rental of Land
405521	Golf Course Rental
405530	Rental of Office Equipment
405531	Lease Purchase - Office Equipment
405532	Lease Purchase Interest - Off Equip
405535	Rental of Computer Software
405540	Rental of EDP & Computer Equipment
405541	Lease Purchase - EDP/Computer Equip
405542	Lease Purchase Int - EDP/Comp Equip
405545	Computer Usage Charges
405550	Rental of Farm Equipment
405551	Lease Purchase - Farm Equipment
405552	Lease Purchase Int - Farm Equipment
405560	Vehicle Rental

# Mississippi State University

## Expense Accounts List

405590	Other Rentals
405591	Lease Purchase - Other
405592	Rental of Airplane
405593	Baseball Stadium Rental
405594	SSC - Occupancy
405599	Lease Purchase - Interest
405600	Repairs & Maintenance
405610	Repair & Maint - Streets/Parking
405620	Repair & Maint - Buildings/Grounds
405621	Physical Plant Services
405623	Pest Control
405624	Support Services Charges
405625	Custodial Services Charges
405626	Hazardous Waste
405628	Campus Landscape Charges
405629	Service Station Charges
405630	Repair & Maint - Farm Equipment
405640	Repair & Maint - Vehicles
405641	Repair & Maint Airplanes
405650	Repair & Maint - Office Equipment
405660	Maintenance Contracts - Equipment
405670	Repair & Maint - Medical Equipment
405690	Repair & Maint - Other Equipment
405700	Fees
405705	(Pro Card)-Contractual Charges
405710	Engineering Fees
405720	Architect Fees
405725	Cont Educ/MOU Fee
405730	Auditing Fees
405739	First Aid Workers
405740	Medical Fees
405741	Medical Services - Athletics
405743	Medical Services - Football
405744	Medical Services - Basketball
405745	Medical Services - Baseball
405746	Medical Services - Golf
405747	Medical Services - Track
405748	Medical Services - Tennis
405749	Medical Services - AgriCenter Event
405750	Instructional Service Fees
405751	Medical Services-Women's Basketball
405752	Medical Services-Women's Volleyball
405753	Medical Services - Women's Tennis
405754	Medical Services - Women's Golf
405755	Page Chgs Professional Publications
405756	Medical Services - Women's Track
405757	Medical Services - Women's Soccer
405758	Medical Services - Women's Softball
405760	Legal Fees
405761	Legal Settlements

# Mississippi State University

## Expense Accounts List

405770	Animal Laboratory and Testing Fees
405771	Film Processing
405772	Drug Testing
405776	Laboratory and Testing Fees
405780	Reportable Consultant Reimbursement
405781	Reportable Non-Emp Reimbursement
405782	Reportable IPA Costs
405783	Non-Reportable IPA Costs
405785	N/R Consultant Expenses & Services
405786	Athletic Officials
405787	N/R Non-Employee Reimbursement
405788	Reimbursement to MSU Foundation
405789	Reimbursement to Federal Agency
405790	Other Professional Fees & Services
405791	Photography
405792	Filming
405793	Consultant Fees
405794	Employee Disaster Relief
405795	Payments to Subcontractors
405796	Reportable Participating Costs
405797	Non-Reportable Participating Costs
405798	Professional Artists
405799	Interdepartmental Services
405800	Other Dues & Services
405801	Taxes & Penalties
405802	Recruiting & Moving Expenses
405805	Internal LP Interest Expense
405806	Internal LP Administrative Fee
405810	Insurance & Fidelity Bonds
405811	Insurance - Fleet
405820	Dues
405830	Laundry & Dry Cleaning
405840	Subscriptions
405845	Athletic Guarantees
405846	Coaching Clinic
405850	Payment to Visiting Teams
405855	Athletic Recruitment
405860	Employee Recruitment Costs
405861	Student Recruitment Costs
405865	Employee Moving Expenses
405870	Computer Software Acquisitions
405871	Computer Software Site License
405875	Game Workers - Other Sports
405876	Game Workers - Football
405877	Game Workers - Basketball
405878	Game Workers - Baseball
405880	Computer Software Maintenance
405881	Computing-Installation/Inspection
405882	Bank Service Charges
405883	Bank Printing Charges

## Mississippi State University

### Expense Accounts List

405884	SSC - Work Requests
405885	Perkins Loans Service Charges
405886	Credit Card Convenience Fees
405889	Payroll-Taxes and Penalties
405890	Other Contractual Services
405893	Late Payment Penalties
405894	Prompt Payment Penalties
405895	Accreditation & Review
405896	Taxes on Vehicles
405897	Inspection Fees-Vehicles
405898	Other Taxes
405899	Expedition Expenses
405900	Indirect Cost Recovery
405901	Adjustments
405910	Indirect Cost Recovery-Federal
405920	Indirect Cost Recovery-State
405930	Indirect Cost Recovery-Local
405940	Indirect Cost Recovery-Private
405950	Administrative Expense
405960	Cost Sharing
405970	Loss - Cost Centers
405980	Realized Loss on Investments
405990	Provision for Bad Debts
405991	Cash Over & Short
405992	Credit Card Discounts
405993	Short-term Interest
405994	Unrealized Loss on Rec Valuation
405995	Refunds & Adjustments
405996	Reimburse Contractual Services
405997	Prior Period Adjustments
405998	Unrealized Loss on Investments
405999	Intercampus Contractual Services

#### 406000 Commodities

406001	Building and Maintenance
406010	Land Improvement Supplies
406020	Building Construction Supplies
406021	Cement
406022	Lumber
406023	Building Supplies-Metal
406024	Replacement Building Materials
406030	Paint & Preservatives
406040	Hardware/Plumbing/Elect Supplies
406041	Physical Plant Materials
406042	Campus Landscape Materials
406050	Custodial Supplies & Cleansers
406090	Other Maintenance Materials
406095	Carpet, Drapes & Blinds
406099	Non-capitalizable Buildings
406100	Printing and Office Supplies

## Mississippi State University

### Expense Accounts List

406110	Printing, Binding & Padding
406111	Athletic Media Guides-Other Sports
406112	Athletic Media Guides - Football
406113	Athletic Media Guides - Basketball
406114	Athletic Media Guides - Baseball
406115	Athletic Media Guides - Track
406116	Athletic Media Guides - Golf
406117	Athletic Media Guides - Tennis
406118	Athletic Media Guides - Volleyball
406119	Ath Media Guides-Women's Basketball
406120	Duplication & Reproductions
406121	Bulk Paper
406122	Athletic Posters - Other Sports
406123	Athletic Posters - Tennis
406124	Athletic Posters - Football
406125	Athletic Posters - Basketball
406126	Athletic Posters - Baseball
406130	Office Supplies & Materials
406131	Athletic Schedule Cards-Othr Sports
406132	Athletic Schedule Cards - Football
406133	Athletic Schedule Cards -Basketball
406134	Athletic Schedule Cards -Baseball
406135	Plaques & Certificates
406136	Athletic Awards
406140	Purchased Instructional Material
406200	Fuel & Shop Repairs
406210	Fuels
406211	Butane
406213	Diesel
406214	Gasoline
406215	Refund Gas/Dye Added
406220	Lubricating Oils & Greases
406230	Tires & Tubes
406240	Repair & Replacement Parts
406250	Shop Supplies
406290	Other Equip Repair Parts & Supplies
406300	Lab & Testing Supplies
406310	Laboratory & Testing Supplies
406311	Meats for Lab Experiments
406312	Medical Supplies
406320	Photographic/Reproduction Supplies
406330	Drugs & Chemicals - Lab & Medical
406390	Other Prof & Scientific Supplies
406400	Other Supplies & Materials
406410	Small Tools
406420	Radio & TV - Supplies/Repair Parts
406430	Clothes & Dry Goods for Persons
406431	Reimbursable Damaged Goods
406435	Sports Supplies
406436	Athletic Equipment

# Mississippi State University

## Expense Accounts List

406437	Away Game Tickets
406440	Food For Persons
406442	Athletics Post Game Food Allowance
406443	FNP Food and Catering for Persons
406444	Riley Food & Catering for Persons
406450	Feed for Animals
406455	Small Animals - Non-Inventoriable
406460	Seed & Plants
406470	Fertilizers & Farm Chemicals
406471	Insecticides
406480	Expendible Equipment (Under \$1000)
406481	Printers (under \$250)
406482	Cameras & Camera Equip (Under \$250)
406483	TV's & Video Monitors (Under \$250)
406490	Other Supplies & Materials
406500	Merchandise for Resale
406511	Food Cost - Meat
406512	Food Cost - Vegetables
406513	Food Cost - Fruit
406514	Food Cost - Groceries
406515	Food Cost - Beverages
406516	Food Cost - Dairy
406517	Food Cost - Campus Bakery
406518	Food Cost - Purchased Breads
406519	Food Cost - Prepackaged Items
406520	Food Cost - Direct Purchases
406541	Telecom Cost - Local Service
406542	Telecom Cost - Long Distance
406543	Telecom Cost - Other
406592	Printing Cost - Other
406593	Printing Cost - Athletic Tickets
406600	Procurement Card Purchases
406602	(ProCard)-Veterinary Services
406603	(ProCard)-Grocery Store,Supermarket
406604	(Pro Card)-Telecommunications
406605	(ProCard)-Home Supply
406606	(ProCard)-Attractions/Exhibits
406610	(ProCard)-General Retail
406615	(ProCard)-Boat,Plane,Etc. Services
406616	(ProCard)-Truck & Utility Rentals
406617	(ProCard)-Car Washes
406618	(ProCard)-Auto Body Repair Shop
406619	(ProCard)-Tire Retread/Repair Shop
406620	(ProCard)-Car & Truck Services
406621	(ProCard)-Auto Repair (Non-Dealer)
406622	(ProCard)-Towing Services
406623	(ProCard)-Retail Gasoline/Service
406625	(ProCard)-Retail Clothing/Services
406630	(ProCard)-Home Furnishing
406633	(ProCard)-Art Dealers/Galleries



## Mississippi State University

### Expense Accounts List

406635 (ProCard)-Electronics  
406640 (ProCard)-Computers  
406641 (ProCard)-Computer Network/Info Ser  
406645 (ProCard)-Health Services  
406650 (ProCard)-Specialty Retail  
406653 (ProCard)-Misc and Specialty Retail  
406654 (ProCard)-Photo Developing  
406655 (ProCard)-Business Supply/Services  
406656 (ProCard)-Detective & Security Agmt  
406657 (ProCard)-Business Services (NEC)  
406658 (Procard)-Postage Stamps  
406659 (ProCard)-Equipment & Tool Rental  
406660 (ProCard)-Wholesale Trade  
406661 (ProCard)-Specialty Cleaning  
406665 (ProCard)-Direct Marketers  
406666 (ProCard)-Governmental Services  
406700 Expendable Equipment  
406710 Furn/Office Equip-Expendable(<5,000)  
406720 Vehicles-Expendable(<5,000)  
406730 Ag/Outdoor Equip-Expendable(<5,000)  
406740 Medical Equip-Expendable(<5,000)  
406750 Computer Equip-Expendable(<5,000)  
406760 Media Equip-Expendable(<5,000)  
406770 Scientific Equip-Expendable(<5,000)  
406780 Consumable Equipment  
406790 Other Equip-Expendable(<5,000)  
406900 General Merchandise for Resale  
406910 Merchandise for Resale - General  
406911 Abnormal Spoilage  
406932 4-H Div 2 - Misc Public Relations  
406941 4-H Div 3 - Awards  
406942 4-H Div 3 - Transportation  
406943 4-H Div 3 - Meals & Lodging  
406944 4-H Div 3 - Speakers/Entertainment  
406945 4-H Div 3 - Supplies

#### **407000 Non-Current Fund Expenses**

407050 Computer Related Expenses  
407100 Collection Expenses  
407130 Other Collection Expenses  
407135 Assignment Cancellations -Principal  
407136 Assignment Cancellations - Interest  
407145 Teacher Cancellations Post 72  
407146 Teacher Cancellations Post 72-Inter  
407147 Law Enforcement Cancellations  
407148 Law Enforcement Cancellations-Inter  
407150 Volunteer Cancellation - Principal  
407151 Volunteer Cancellation - Interest  
407152 Early Inter. Cancellation-Principal  
407153 Early Inter. Cancellation-Interest

## Mississippi State University

### Expense Accounts List

407154	Teacher Canc - Subject Matter(Prin)
407155	Teacher Canc - Subject Matter(Int)
407156	Special Ed Cancellation - Principal
407157	Special Ed Cancellation - Interest
407158	Family Services Cancellation-Princ
407159	Family Services Cancellation - Int
407160	Death Cancellations
407161	Death Cancellations - Interest
407162	Military Cancellations - Principal
407163	Military Cancellations - Interest
407165	Disability Cancellations
407166	Disability Cancellations - Interest
407167	Work in MS Cancellation - Principal
407168	Work in MS Cancellation - Interest
407170	Bankruptcy Cancellations
407171	Bankruptcy Cancellations - Interest
407173	Nurse/Med Cancellations-Interest
407174	Nurse/Med Cancellations-Principal
407175	Other Costs or Losses
407176	Pre-K/Child Care Prog Staff Princ
407177	Pre-K/Child Care Prog Staff Int
407178	Attorney/Public Def Org Principal
407179	Attorney/Public Def Org Interest
407180	Fire Fighter Service Principal
407181	Fire Fighter Service Interest
407182	Tribal College/Univ Faculty Princip
407183	Tribal College/Univ Faculty Interes
407184	Librarian Service - Principal
407185	Librarian Service - Interest
407186	Speech-Language Path Principal
407187	Speech-Language Path Interest
407188	Disability/VA Determation Principal
407189	Disability/VA Determation Interest
407190	Spouse/PS Victims 9/11 Principal
407191	Spouse/PS Victims 9/11 Interest
407200	Cancellation Expense
407300	Bond & Note Payable Related Expense
407310	Bonds Redeemed
407320	Note Principal Payments
407330	Bond Interest Payments
407340	Note Interest Payments
407350	Trustee Fees
407360	Premium Paid on Bonds Redeemed
407370	Discount on Bonds Redeemed
407380	Amortization of Premium/Discount
407390	Amort of Deferred Amt on Refunding
407410	Withdrawals from Agency Funds
407500	Trustee Expenses
407510	Trustee Fees
407520	Fiduciary Taxes

# Mississippi State University

## Expense Accounts List

### 408000 Capital Outlay

- 408001 Capital Outlay Other Than Equipment
- 408002 Capital Outlay - Pool Distribution
- 408100 Land & Land Improvements
- 408110 Land
- 408111 Disposal Systems
- 408112 Network Wiring
- 408113 Utility Distribution Systems
- 408114 Recreation Areas
- 408115 Stadiums
- 408116 Athletic Fields
- 408117 Streets & Roads
- 408118 Bridges
- 408119 Heating/Air-Conditioning Systems
- 408121 Sidewalks and Lighting
- 408122 Parking Lots
- 408123 Landscaping
- 408124 Fences
- 408125 Pond Systems
- 408126 Ornamental Fixtures
- 408127 Improvements for Handicapped Access
- 408130 Buildings
- 408140 Farm Animals - Inventoriable
- 408141 Catfish
- 408142 Other Fish
- 408160 Library Books
- 408170 Periodicals
- 408189 Audio-Visual Materials
- 408190 Payments to Bureau of Buildings
- 408210 Furniture/Office Equipment(>=5,000)
- 408220 Vehicles (>=5,000)
- 408223 Pick-Up Trucks
- 408224 Vans
- 408230 Ag/Outdoor Equipment(>=5,000)
- 408231 Chains Saws
- 408232 Tractors
- 408233 Air Compressors
- 408234 Welding Machines
- 408235 Generators
- 408240 Medical Equipment (>=5,000)
- 408250 Computer Equipment(>=5,000)
- 408260 Media Equipment(>=5,000)
- 408261 TV's/Video Monitors (Over \$250)
- 408265 Cameras & Camera Equip (Over \$250)
- 408270 Scientific Equipment (>=5,000)
- 408280 Weapons
- 408290 Other Equipment (>=5,000)
- 408291 Cellular Telephone/Satellite Phone
- 408295 Lawn Maintenance Equip.

## Mississippi State University

### Expense Accounts List

408297	Appliances (over \$1,000)
408298	Equipment Titled to the Sponsor
408299	Prior-period adj on Equipment
408300	Livestock
408310	Sale of Equipment
408320	Reimburse. of Equip Purchases
408400	Library Books
408500	Furniture, Fixtures & Equipment
408501	Sale of Equipment
408600	Buildings
408970	Scientific Equipment (> \$5,000)
408998	Loss on Disposal of Asset
408999	Depreciation Expense

#### **409000 Transfers Out**

409100	Mandatory Transfers
409101	Grant & Contract Matching
409102	Debt Service
409103	Automated Grant & Contract Matching
409104	Debt Service - Football/Baseball
409105	Debt Service - Bryan Admin Building
409200	Non-Mandatory Transfers
409202	Transfers to Other Fund Types
409300	Within Fund Transfers
409301	Within Fund Type Transfers
409302	Within Fund Matching
409351	Meridian Video Media w/in Fund Trns
409352	Vicksburg Video Media w/in Fnd Trns
409353	Stennis Video Media w/in Fund Trns