

M&O Expense Account	Account Description	Budget Account Pool	Account Pool Description
700000	Operating Expenses	71B000	General and Administrative
710100	Printing	71B000	General and Administrative
710200	Duplicating	71B000	General and Administrative
710300	Publications	71B000	General and Administrative
710400	Equipment Repairs	71B000	General and Administrative
710450	Computer Equipment less than \$5000	71B000	General and Administrative
710460	Network Equipment less than \$5000	71B000	General and Administrative
710500	Vehicle Repairs	71B000	General and Administrative
710550	Audio/Visual Equip less than \$5000	71B000	General and Administrative
710600	Instrument Repairs	71B000	General and Administrative
710700	Parts and Supplies	71B000	General and Administrative
710800	Office Supplies	71B000	General and Administrative
710850	Research Supplies	71B000	General and Administrative
710900	Equipment/Furniture less than \$5000	71B000	General and Administrative
710910	Signs and Maintenance	71B000	General and Administrative
710950	Gain / Loss on Equipment	71B000	General and Administrative
710960	Works of Art less than \$5,000	71B000	General and Administrative
711000	Educational Supplies	71B000	General and Administrative
711100	Textbooks	71B000	General and Administrative
711110	Children/Family Clinic	71B000	General and Administrative
711200	Kitchen/Dining Expense	71B000	General and Administrative
711300	Production Supplies	71B000	General and Administrative
711400	Testing Supplies	71B000	General and Administrative
711500	Library Supplies	71B000	General and Administrative
711600	Recreation Supplies	71B000	General and Administrative
711700	Hepatitis B Supplies	71B000	General and Administrative
711800	Food Service	71B000	General and Administrative
711900	Janitorial Supplies	71B000	General and Administrative
712000	Medical Supplies/Services	71B000	General and Administrative
712010	Pharmacy Supplies/Services	71B000	General and Administrative
712020	Medical Supplies	71B000	General and Administrative
712030	Medical Services	71B000	General and Administrative
712100	Laundry/Dry Cleaning	71B000	General and Administrative
712200	Uniforms	71B000	General and Administrative
712300	Hazardous Waste Disposal	71B000	General and Administrative
712400	Motor Fuel	71B000	General and Administrative
712500	Agriculture Supplies	71B000	General and Administrative
712600	Livestock Purchases	71B000	General and Administrative
712700	Laboratory Supplies	71B000	General and Administrative
712800	Chemical Storage	71B000	General and Administrative
712900	Film Rental	71B000	General and Administrative
713000	Licensing Expense	71B000	General and Administrative
713010	Property Tax	71B000	General and Administrative
713100	Photo Duplicating Supplies	71B000	General and Administrative
713200	Equipment Service Contracts	71B000	General and Administrative
713300	Contractual Services	71B000	General and Administrative
713400	Accounting Services	71B000	General and Administrative
713500	Administrative Costs	71B000	General and Administrative
713505	Investment Fees	71B000	General and Administrative
713600	Training Expenses	71B000	General and Administrative

M&O Expense Account	Account Description	Budget Account Pool	Account Pool Description
713610	Consortium Training Expenses	71B000	General and Administrative
713700	Credit Card Purchases	71B000	General and Administrative
713800	Credit Card Team Travel	71B000	General and Administrative
713900	Credit Card Supplies	71B000	General and Administrative
714000	Recruitment Expenses	71B000	General and Administrative
714100	Media Resources Expenses	71B000	General and Administrative
714200	Special Education Classes	71B000	General and Administrative
71B000	General and Administrative	71B000	General and Administrative
720200	Scholarship Refunds	72B000	Scholarships/Fellowships
720300	Scholarship-Fees	72B000	Scholarships/Fellowships
720310	Scholarships - Foundation	72B000	Scholarships/Fellowships
720320	Scholarship-Fees/Fifth Year	72B000	Scholarships/Fellowships
720330	Scholarship-Fees/Summer Term	72B000	Scholarships/Fellowships
720335	Employee Scholarship	72B000	Scholarships/Fellowships
720340	Employee Dependent Scholarship	72B000	Scholarships/Fellowships
720345	Employee Scholarship - Cont Educ	72B000	Scholarships/Fellowships
720400	Scholarship-Books	72B000	Scholarships/Fellowships
720420	Scholarship-Books/Fifth Year	72B000	Scholarships/Fellowships
720430	Scholarship-Books/Summer Term	72B000	Scholarships/Fellowships
720500	Scholarship-Rooms	72B000	Scholarships/Fellowships
720520	Scholarship-Rooms/Fifth Year	72B000	Scholarships/Fellowships
720530	Scholarship-Rooms/Summer Term	72B000	Scholarships/Fellowships
720600	Scholarship-Meals	72B000	Scholarships/Fellowships
720620	Scholarship-Meals/Fifth Year	72B000	Scholarships/Fellowships
720630	Scholarship-Meals/Summer Term	72B000	Scholarships/Fellowships
720700	Fifth Year Athletic Scholarship	72B000	Scholarships/Fellowships
720750	Summer School Scholarships	72B000	Scholarships/Fellowships
720800	Early Meals & Rooms/Men	72B000	Scholarships/Fellowships
720900	Early Meals & Rooms/Women	72B000	Scholarships/Fellowships
721000	SEOG Match	72B000	Scholarships/Fellowships
721100	Federal Stafford Receipt	72B000	Scholarships/Fellowships
721200	Federal Stafford Refunds	72B000	Scholarships/Fellowships
721300	Federal Stafford Expense	72B000	Scholarships/Fellowships
721400	Student State Grant	72B000	Scholarships/Fellowships
721600	SEOG Awards	72B000	Scholarships/Fellowships
721800	Pell Grants	72B000	Scholarships/Fellowships
721905	AC Grants	72B000	Scholarships/Fellowships
721910	SMART Grants	72B000	Scholarships/Fellowships
722000	Kentucky National Guard Awards	72B000	Scholarships/Fellowships
722100	Federal Plus Loan Receipts	72B000	Scholarships/Fellowships
722200	Federal Plus Loan Refunds	72B000	Scholarships/Fellowships
722300	Federal Plus Loan Expense	72B000	Scholarships/Fellowships
722350	Alternative Loan Receipts	72B000	Scholarships/Fellowships
722360	Alternative Loan Disbursements	72B000	Scholarships/Fellowships
722365	Student Government Stipends	72B000	Scholarships/Fellowships
72B000	Scholarships/Fellowships	72B000	Scholarships/Fellowships
730100	Coal	73B000	Maintenance/Telecommunications
730200	Electric Power	73B000	Maintenance/Telecommunications
730300	Natural Gas	73B000	Maintenance/Telecommunications
730400	Water/Sewer Service	73B000	Maintenance/Telecommunications

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730500	Garbage Service	73B000	Maintenance/Telecommunications
735100	Postal Meter Service	73B000	Maintenance/Telecommunications
735200	Postage	73B000	Maintenance/Telecommunications
735300	Freight Charges	73B000	Maintenance/Telecommunications
736010	Telephone Charges	73B000	Maintenance/Telecommunications
736020	Cable Television	73B000	Maintenance/Telecommunications
736030	Fax Expenses	73B000	Maintenance/Telecommunications
736040	Cellular Service	73B000	Maintenance/Telecommunications
736060	Computer Maintenance	73B000	Maintenance/Telecommunications
736080	Interactive Network Main	73B000	Maintenance/Telecommunications
736100	Software	73B000	Maintenance/Telecommunications
736110	Software Support	73B000	Maintenance/Telecommunications
736120	Computer Supplies	73B000	Maintenance/Telecommunications
736130	Telephone Service	73B000	Maintenance/Telecommunications
736140	Student Telephone Service	73B000	Maintenance/Telecommunications
736150	Technology Fee Services	73B000	Maintenance/Telecommunications
736160	Internet Service	73B000	Maintenance/Telecommunications
736170	Networking Supplies	73B000	Maintenance/Telecommunications
73B000	Maintenance/Telecommunications	73B000	Maintenance/Telecommunications
740010	Student Support	74B000	Other General Operating
740015	Student Incentives	74B000	Other General Operating
740020	Advertising	74B000	Other General Operating
740021	Advertising - Recruitment	74B000	Other General Operating
740030	Catalogs/Bulletins	74B000	Other General Operating
740035	Media Services	74B000	Other General Operating
740040	Academic Publication	74B000	Other General Operating
740050	Registration Fees	74B000	Other General Operating
740060	Binding	74B000	Other General Operating
740070	Central Stores Supplies	74B000	Other General Operating
740085	Bid/Bond Refunds	74B000	Other General Operating
740090	Inventory Adjustment	74B000	Other General Operating
740100	Athletic Guarantees Expense	74B000	Other General Operating
740101	Artist Fees Expense	74B000	Other General Operating
740105	Athletic Ticket Expense	74B000	Other General Operating
740110	Motor Pool Expenses	74B000	Other General Operating
740130	Supplies for Resale	74B000	Other General Operating
740150	ID Card Supplies	74B000	Other General Operating
740160	Supplies Cheerleader	74B000	Other General Operating
740170	Room & Board	74B000	Other General Operating
740175	Training Stipends	74B000	Other General Operating
740176	Subawards (1st \$25k)	74B000	Other General Operating
740177	Subawards (over \$25k)	74B000	Other General Operating
740180	Facility Rental	74B000	Other General Operating
740200	Equipment Rental	74B000	Other General Operating
740205	Capital Lease	74B000	Other General Operating
740210	Rifle Range Rental	74B000	Other General Operating
740220	Golf Cart Rental	74B000	Other General Operating
740230	Vehicle Rental	74B000	Other General Operating
740270	Inter-Library Loan Charges	74B000	Other General Operating
740280	Golf Course Rental	74B000	Other General Operating

M&O Expense Account	Account Description	Budget Account Pool	Account Pool Description
740290	Tickets	74B000	Other General Operating
740300	Promotional Expenditures	74B000	Other General Operating
740310	Rental/Home Management House	74B000	Other General Operating
740315	Rental/Mattox Hall	74B000	Other General Operating
740320	Rental/Keith Hall	74B000	Other General Operating
740330	Rental/Miller Hall	74B000	Other General Operating
740340	Rental/McCreary Hall	74B000	Other General Operating
740350	Rental/Beckham Hall	74B000	Other General Operating
740360	Rental/Case Hall	74B000	Other General Operating
740370	Student Stipends	74B000	Other General Operating
740380	Athletic Advertising	74B000	Other General Operating
740400	Professional Development	74B000	Other General Operating
740410	Faculty Startup	74B000	Other General Operating
741000	Gas	73B000	Maintenance/Telecommunications
741010	Oil	73B000	Maintenance/Telecommunications
741020	Fertilizers - Greens	73B000	Maintenance/Telecommunications
741030	Fertilizers - Tees	73B000	Maintenance/Telecommunications
741040	Fertilizers - Fairways	73B000	Maintenance/Telecommunications
741050	Fertilizers - Roughs	73B000	Maintenance/Telecommunications
741060	Pesticides - Fungicides	73B000	Maintenance/Telecommunications
742010	Insurance	74B000	Other General Operating
742015	Insurance-Worker's Compensation	74B000	Other General Operating
742020	Insurance-Vehicles	74B000	Other General Operating
742030	Maintenance Costs	73B000	Maintenance/Telecommunications
742035	Automotive Maintenance	73B000	Maintenance/Telecommunications
742040	Non-capital Improvements	74B000	Other General Operating
742060	Auxiliary Debt Service	74B000	Other General Operating
742080	Non-Mandatory Transfers Out	74B000	Other General Operating
742090	Cons Educ Building Project	74B000	Other General Operating
742091	Debt Service-Other	74B000	Other General Operating
742100	Insurance-Steam Boilers	74B000	Other General Operating
742120	Loan Fund Match Requirements	74B000	Other General Operating
742130	Pest Control Expense	74B000	Other General Operating
742200	Recharges-Utilities	74B000	Other General Operating
742210	Recharges-Admin	74B000	Other General Operating
743100	Workshop Costs	74B000	Other General Operating
743101	Breaking Point Workshop Series	74B000	Other General Operating
743102	One Night Stand Workshop Series	74B000	Other General Operating
743103	Family Night Workshop Series	74B000	Other General Operating
743104	Themed Events Workshop Series	74B000	Other General Operating
743105	Thursday Alternative Getaway Wkshp	74B000	Other General Operating
743110	Workshop Costs-Administrative	74B000	Other General Operating
743120	Supplies for Resale	74B000	Other General Operating
743130	Awards	74B000	Other General Operating
743140	Bank Service Charge	74B000	Other General Operating
743150	Federal Taxes	74B000	Other General Operating
743160	Decorating Committee Expense	74B000	Other General Operating
743170	Membership Dues	74B000	Other General Operating
743180	Solinet Program Cost	74B000	Other General Operating
743190	On Line Data Search	74B000	Other General Operating

M&O Expense Account	Account Description	Budget Account Pool	Account Pool Description
743200	Department Research Expense	74B000	Other General Operating
743220	University Guests Expense	74B000	Other General Operating
743230	Commencement Expense	74B000	Other General Operating
743240	Legal Services Expense	74B000	Other General Operating
743245	Background Research Expense	74B000	Other General Operating
743250	Board of Claims	74B000	Other General Operating
743260	Accrediation Expense	74B000	Other General Operating
743280	Fire Extinguisher Lab Expense	74B000	Other General Operating
743290	Alcohol Awareness Program	74B000	Other General Operating
743300	Assets Protection Program	74B000	Other General Operating
743310	Fire/Safety Tech Pgm	74B000	Other General Operating
743320	Traffic Safety Pgm	74B000	Other General Operating
743370	Special Functions	74B000	Other General Operating
743380	Alumni Day	74B000	Other General Operating
743390	Messiah	74B000	Other General Operating
743430	Alumni Awards Program	74B000	Other General Operating
743440	Phon-a-thon	74B000	Other General Operating
743450	Theatric Production Expenses	74B000	Other General Operating
743470	Art Gallery	74B000	Other General Operating
743480	Employee Development	74B000	Other General Operating
743490	University Writing Exam	74B000	Other General Operating
743500	CWE Activity Expenses	74B000	Other General Operating
743510	Bad Debt Expense	74B000	Other General Operating
743511	Bad Debt Expense-Non Students	74B000	Other General Operating
743540	Prospect Expenses	74B000	Other General Operating
743550	Schedule Posters	74B000	Other General Operating
743560	Professional Services-Consultant	79B000	Contractual Services
743562	Personal Service Contract	74B000	Other General Operating
743565	Professional Services-Contractors	79B000	Contractual Services
743570	Professional Services-Audit	79B000	Contractual Services
743575	Temporary Services	79B000	Contractual Services
743580	Professional Services-Officials	79B000	Contractual Services
743585	Marching Band Stipends	74B000	Other General Operating
743590	Professional Services-Other	79B000	Contractual Services
743595	Prof Services-Critic Teacher	79B000	Contractual Services
743600	Professional Services-Consortium	79B000	Contractual Services
743610	Professional Services-Honoraria	79B000	Contractual Services
743620	Miscellaneous Expenditures	74B000	Other General Operating
743625	Change Fund Overage/Shortage	74B000	Other General Operating
743630	Candidate Interview Expenses	74B000	Other General Operating
743640	Indirect Cost Expenditures	74B000	Other General Operating
743650	Creative Writing Expenditures	74B000	Other General Operating
743670	College Development	74B000	Other General Operating
743690	Other Operating Costs	74B000	Other General Operating
743700	CRJ Laboratory Expenses	74B000	Other General Operating
743710	TRC Operating Expenses	74B000	Other General Operating
743720	Instruction Improvement	74B000	Other General Operating
743725	Stategic Initiative Development	74B000	Other General Operating
743730	Honors Day Expenses	74B000	Other General Operating
743740	Operating Expenditures	74B000	Other General Operating

M&O Expense Account	Account Description	Budget Account Pool	Account Pool Description
743745	Prior Year Adjustments	74B000	Other General Operating
743755	Family Weekend	74B000	Other General Operating
743760	Culture Week Expenses	74B000	Other General Operating
743770	Madrigal Dinner Expenses	74B000	Other General Operating
743780	Legal Settlement Expenses	74B000	Other General Operating
743800	Plant Fund-Elect Dist Sys Upgrade	74B000	Other General Operating
744000	Agency Disbursements	74B000	Other General Operating
74B000	Other General Operating	74B000	Other General Operating
750010	Travel In State	75B000	Travel
750020	Travel Out of State	75B000	Travel
750030	Travel International	75B000	Travel
750040	Travel DSS in State	75B000	Travel
750050	Travel DSS Out of State	75B000	Travel
750060	Travel Consortium	75B000	Travel
750070	Travel Non-employee	75B000	Travel
750090	Travel Extended Campus	75B000	Travel
750100	Travel Admissions	75B000	Travel
750110	Travel Student	75B000	Travel
750120	Travel Project	75B000	Travel
750130	Travel Team	75B000	Travel
750140	Travel Scouting	75B000	Travel
750145	Travel Post Season	75B000	Travel
750150	Recruitment Travel Expense	75B000	Travel
750160	Travel Field Training	75B000	Travel
750170	Travel Clinical Supervision	75B000	Travel
75B000	Travel	75B000	Travel
760100	Equipment/Furniture more than \$5000	76B000	Capital Expenditures
760150	Equipment & Capital Lease Purchases	76B000	Capital Expenditures
760160	Capital Gifts & Donations	76B000	Capital Expenditures
760200	Networking Equip more than \$5000	76B000	Capital Expenditures
760400	Computer Equipment more than \$5000	76B000	Capital Expenditures
760500	Audio/Visual more than \$5000	76B000	Capital Expenditures
760600	Library Acquisitions	76B000	Capital Expenditures
760610	Library Acquisitions-Monographs	76B000	Capital Expenditures
760620	Library Acquisitions-Databases	76B000	Capital Expenditures
760630	Library Acquisitions-Serials	76B000	Capital Expenditures
760640	Library Acquisitions-Other	76B000	Capital Expenditures
760650	Property Acquisitions-Land	76B000	Capital Expenditures
760660	Property Acquisitions-Buildings	76B000	Capital Expenditures
760700	Allocated Project Expenses	76B000	Capital Expenditures
760705	Capital Projects in CIP	76B000	Capital Expenditures
760710	Trans to State Treasurer (Projects)	76B000	Capital Expenditures
760800	General Construction	76B000	Capital Expenditures
760805	Architect/Engineering Fees	76B000	Capital Expenditures
760810	State Printing Services	76B000	Capital Expenditures
760830	Trans to Univ - Reimbursement	76B000	Capital Expenditures
760840	Trans to Other Capital Projects	76B000	Capital Expenditures
760845	Trans from Other Capital Projects	76B000	Capital Expenditures
760900	Works of Art more than \$5,000	76B000	Capital Expenditures
760990	Equipment Recoveries	76B000	Capital Expenditures

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761000	Interest Expense	76B000	Capital Expenditures
76B000	Capital Expenditures	76B000	Capital Expenditures
77B000	Class Fees	77B000	Class Fees
780010	Cost Recovery	78B000	Cost Recovery
780020	EKU Vehicle Recovery	78B000	Cost Recovery
780030	Pool Vehicle Recovery	78B000	Cost Recovery
780040	Cost Sharing	78B000	Cost Recovery
780070	Fax Expense Recovery	78B000	Cost Recovery
780100	Operating Expense Transfers	78B000	Cost Recovery
781000	F & A Cost Recovery	78B000	Cost Recovery
782000	Budget Carryforward	78B000	Cost Recovery
78B000	Cost Recovery	78B000	Cost Recovery
79B000	Contractual Services	79B000	Contractual Services