

Fisk University
Expense Object/Account Codes
As of 12/05/24

Object/Account Code Order		Alphabetical Order by Description	
Object/ Account Code	Object / Account Code Description	Object / Account Code Description	Object/ Account Code
50000	Salary Pool	Accounting and Audit Services	61001
50001	Admin Salaries	Admin Salaries	50001
50100	Faculty Salaries FT	Advertising & Promotions	61100
50101	Faculty Salaries PT	Amortization Expense	68010
50102	Faculty Over loads	Apparel and Clothing	60201
50103	Faculty Bonus	Audio Visual Equipment (<\$5K)	60104
50200	Staff FT	Audio Visual Services	61118
50201	Staff PT	Bad Debt Expense	66010
50202	Overtime	Bank Fees	66007
50203	Student Wages	Books/Reference Materials	60002
50204	Stipends	Catering Srvs	61112
50205	Staff Bonus	Computer Software (<\$5K)	60103
51000	Empl'r Tax & Fringe Ben Pool	Computer Software (=>\$5K)	63002
51001	Medicare	Construction & Renov Exp >\$5K	61119
51002	Unempl Expense	Consulting Services	61006
51003	Workers Comp	Cost of Goods Sold	66008
51004	FICA	Credit Crd & Related Proc Fees	66009
52000	Medical Insurance	Debt Service Admin Expense	67010
52001	Dental & Vision Insurance	Debt Service Expenses Pool	67000
52002	Life Insurance	Decoration and Supplies	60004
52003	Retirement Plan	Dental & Vision Insurance	52001
60000	Supply Pool	Deprec and Amort Expense Pool	68000
60001	Educational & Research Supplie	Depreciation Expense	68005
60002	Books/Reference Materials	Dining Services Contracts	61004
60003	Postage	DNU Reassign (Depreciatio Exp)	66015
60004	Decoration and Supplies	Dues and Memberships	61114
60005	IT Supplies	Educational & Research Supplie	60001
60006	Office Supplies	Empl Travel	64008

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60007	Library Hldngs- Bks/ Digit Inv	Employee-Dependent Tuit Waiv	65001
60100	Lab Equipment (<\$5K)	Emplyr Tax & Fringe Ben Pool	51000
60101	IT Equipment (<\$5K)	Entertainers & Performers	61113
60102	Maintenance Equipment (<\$5K)	Equip & Vehicle Repair & Maint	61107
60103	Computer Software (<\$5K)	Equipment Pool	63000
60104	Audio Visual Equipment (<\$5K)	Equipment Rental	66017
60105	Office Furniture (<\$5K)	Facilities Rental	66016
60106	Other Equip (< \$5K)	Faculty Bonus	50103
60200	Uniform Purch, Rental, & Care	Faculty Over loads	50102
60201	Apparel and Clothing	Faculty Salaries FT	50100
60202	Fuel Expense	Faculty Salaries PT	50101
60203	Gifts and Awards	FICA	51004
60204	Meals - Uncatered, Non-travel	Financial Advisory Services	61002
61000	Services Pool	Fines and Penalties	66020
61001	Accounting and Audit Services	Fixed Asset Disposal	66021
61002	Financial Advisory Services	Fuel Expense	60202
61003	Legal Services	Gifts and Awards	60203
61004	Dining Services Contracts	Health Ins-Student	66003
61005	Subawards	Indirect Cost Expense	66013
61006	Consulting Services	Institutional Aid - Discount	65002
61007	Speaker's Fee/Honorarium	Interest Charges	66006
61008	Payroll and Other Admin Serv	Interest Expense - Debt Srvc	67005
61009	Staffing Agency Services	Internet Srvs	62006
61100	Advertising & Promotions	Investment and Admin Fees	66022
61101	Printing & Publications	Investment in Plant Fund	66030
61102	IT App & Software License Fees	IT App & Software License Fees	61102
61103	IT Services	IT Equipment (<\$5K)	60101
61104	Renovations-Restoration (<5K)	IT Equipment (=>\$5K)	63001

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61105	Maintenance and Repairs	IT Services	61103
61106	Maintenance Testing/Inspection	IT Supplies	60005
61107	Equip & Vehicle Repair & Maint	Janitorial Services	61108
61108	Janitorial Services	Lab Equipment (<\$5K)	60100
61109	Security Services	Lab Equipment (=>\$5K)	63005
61110	Landscaping and Grounds Maint	Landscaping and Grounds Maint	61110
61111	License Fees	Late Payment Fees	66011
61112	Catering Srvs	Legal Services	61003
61113	Entertainers & Performers	Library Hldngs- Bks/ Digit Inv	60007
61114	Dues and Memberships	License Fees	61111
61115	Subscriptions	Life Insurance	52002
61116	Registrations, Conference, Etc	Maintenance and Repairs	61105
61117	Officiating - Athletics, etc.	Maintenance Equipment (<\$5K)	60102
61118	Audio Visual Services	Maintenance Testing/Inspection	61106
61119	Construction & Renov Exp >\$5K	Meals - Uncatered, Non-travel	60204
61120	Program and Recreational Srvcs	Meals - Uncatered, Non-travel	66014
61121	Surveys, Appraisals, & Related	Media Brdst Svc.	62008
61122	Not Used - Reassign	Medical Insurance	52000
62000	Utilities Pool	Medicare	51001
62001	Utilities - Electricity	Misc Exp/Other	66012
62002	Utilities - Water	Mobile Communications	62007
62003	Telephone/Telecom Srvs	Not Used - Reassign	61122
62004	Pest Control	Office Furniture (<\$5K)	60105
62005	Sanitation Srvs	Office Furniture (=>\$5K)	63003
62006	Internet Srvs	Office Supplies	60006
62007	Mobile Communications	Officiating - Athletics, etc.	61117
62008	Media Brdst Svc.	Operating Lease Payments	66005
62009	Utilities - Gas	Other Equip (< \$5K)	60106

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63000	Equipment Pool	Other Equip (=>\$5K)	63004
63001	IT Equipment (=>\$5K)	Other Exp Pool	66000
63002	Computer Software (=>\$5K)	Overtime	50202
63003	Office Furniture (=>\$5K)	P & C Insurance	66002
63004	Other Equip (=>\$5K)	Payroll and Other Admin Serv	61008
63005	Lab Equipment (=>\$5K)	Pest Control	62004
64000	Travel Pool	Postage	60003
64001	Travel Empl Meals and Lodging	Printing & Publications	61101
64002	Travel Empl Transportation	Prog Participant/Stipend Pmnt	66019
64003	Travel Empl Other Travel Cost	Program and Recreational Srvcs	61120
64004	Student Travel	Property Taxes	66018
64005	Travel Student Meals and Lodg	Recruiting Travel	64010
64006	Travel Student Transportation	Registrations, Conference, Etc	61116
64007	Travel Student Other Trav Cost	Renovations-Restoration (<5K)	61104
64008	Empl Travel	Retirement Plan	52003
64009	Team Travel	Salary Pool	50000
64010	Recruiting Travel	Sales and Use Tax	66001
64011	Travel Team - Meals & Lodging	Sanitation Srvs	62005
64012	Travel Team - Transportation	Scholarships & Grants Pool	65000
64013	Travel Team - Other Trav Cost	Scholarships/Fellowships	65003
64014	Trav Recruiting - Meals & Lodg	Security Services	61109
64015	Trav Recruiting - Transport	Services Pool	61000
64016	Trav Recruiting - Other Costs	Speaker's Fee/Honorarium	61007
64017	Trav 3rd Prty - Meals & Lodg	Staff Bonus	50205
64018	Trav 3rd Prty - Transportation	Staff FT	50200
64019	Trav 3rd Prty - Oth Trav Cost	Staff PT	50201
65000	Scholarships & Grants Pool	Staffing Agency Services	61009
65001	Employee-Dependent Tuit Waiv	Stipends	50204

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65002	Institutional Aid - Discount	Student Travel	64004
65003	Scholarships/Fellowships	Student Tuition Exchange	66023
66000	Other Exp Pool	Student Wages	50203
66001	Sales and Use Tax	Subawards	61005
66002	P & C Insurance	Subscriptions	61115
66003	Health Ins-Student	Supply Pool	60000
66004	Vehicle Operating Costs	Surveys, Appraisals, & Related	61121
66005	Operating Lease Payments	Team Travel	64009
66006	Interest Charges	Telephone/Telecom Srvs	62003
66007	Bank Fees	Trav 3rd Prty - Meals & Lodg	64017
66008	Cost of Goods Sold	Trav 3rd Prty - Oth Trav Cost	64019
66009	Credit Crd & Related Proc Fees	Trav 3rd Prty - Transportation	64018
66010	Bad Debt Expense	Trav Recruiting - Meals & Lodg	64014
66011	Late Payment Fees	Trav Recruiting - Other Costs	64016
66012	Misc Exp/Other	Trav Recruiting - Transport	64015
66013	Indirect Cost Expense	Travel Empl Meals and Lodging	64001
66014	Meals - Uncatered, Non-travel	Travel Empl Other Travel Cost	64003
66015	DNU Reassign (Depreciatio Exp)	Travel Empl Transportation	64002
66016	Facilities Rental	Travel Pool	64000
66017	Equipment Rental	Travel Student Meals and Lodg	64005
66018	Property Taxes	Travel Student Other Trav Cost	64007
66019	Prog Participant/Stipend Pmnt	Travel Student Transportation	64006
66020	Fines and Penalties	Travel Team - Meals & Loding	64011
66021	Fixed Asset Disposal	Travel Team - Other Trav Cost	64013
66022	Investment and Admin Fees	Travel Team - Transportation	64012
66023	Student Tuition Exchange	Unempl Expense	51002
66030	Investment in Plant Fund	Uniform Purch, Rental, & Care	60200
67000	Debt Service Expenses Pool	Utilities - Electricity	62001

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67005	Interest Expense - Debt Srvc	Utilities - Gas	62009