Expenditure G/L Accounts
An expenditure is any cost of doing business resulting from revenue-generating activities. Expenditure G/L accounts are 6 digit account codes beginning with 5. Go to the following link for a complete listing.
http://www.uky.edu/EVPFA/Controller/files/ExpenseGLAccts.xls

Recharge G/L Accounts
Recharge accounts are departmental operations that provide goods or services to University departments and are approved service centers or recharge operations. Recharge G/L accounts are 6 digit account codes beginning with 6. Go to the following link for a complete listing.
http://www.uky.edu/EVPFA/Controller/files/RechargeGLAccts.xls

Transfer G/L Accounts
A transfer is a movement of funds from one business area to another. Transfer G/L accounts are 6 digit account codes beginning with 7. Go to the following link for a complete listing.
http://www.uky.edu/EVPFA/Controller/files/TransferGLAccts.xls