

Northeastern State University  
 Account Codes  
 Chart A  
 Updated July 2018

Account Type	Roll Up	Account Code	Description	Data Entry	Status
51					
Professional Services	L160	Operational Expenditures			
	L3601	Professional Fees			
		515010	Pro Fee Lawyers	Y	A
		515030	Pro Fee Legal Services	Y	A
		515060	Pro Fee Audit Accounting	Y	A
		515220	Pro Fee Architectural Services	Y	A
		515230	Pro Fee Landscape Architectural Svc	Y	A
		515240	Pro Fee Engineering Service	Y	A
		515280	Pro Fee Surveying and Mapping	Y	A
		515290	Pro Fee Non Medical	Y	A
		515300	Pro Fee Interior Design	Y	A
		515320	Pro Fee Graphic Design Serv	Y	A
		515350	Pro Fee Computer Programming Custom	Y	A
		515360	Pro Fee Computer System Design	Y	A
		515370	Pro Fee Computer Facility Mgmt	Y	A
		515380	Pro Fee Computer Services Other	Y	A
		515400	Pro Fee Admin Mgmt Consulting	Y	A
		515410	Pro Fee Human Resources Consulting	Y	A
		515420	Pro Fee Marketing Consulting	Y	A
		515440	Pro Fee Management Consulting	Y	A
		515450	Pro Fee Environmental Consulting	Y	A
		515490	Pro Fee Advertising Campaigns	Y	A
		515500	Pro Fee Marketing Research	Y	A
		515510	Pro Fee Photographic Service	Y	A
		515520	Pro Fee Translate Interpret	Y	A
		515540	Pro Fee Othr Scientific Technic	Y	A
		515570	Pro Fee Employment Placement	Y	A
		515580	Pro Fee Business Support Services	Y	A
		515590	Pro Fee Document Preparation	Y	A
		515620	Pro Fee Collection Agencies	Y	A
		515650	Investigation and Security Services	Y	A
		515660	Pro Fee Educational Services	Y	A
		515700	Pro Fee Physicians Offices	Y	A
		515710	Pro Fee Medical and Dental	Y	A
		515740	Pro Fee Optometrists	Y	A
		515750	Pro Fee Mental Health Exp MD	Y	A
		515780	Pro Fee Health Practitioners	Y	A
		515820	Pro Fee Laboratories	Y	A
		515840	Pro Fee Ambulance Services	Y	A
		515860	Pro Fee Hospital	Y	A
		515980	Pro Fee Arts Entertainment Rec	Y	A
		515990	Pro Fee Other Services	Y	A
		519210	Intra Agency Pymts	Y	A
		515610	Pro Fee Business Serv	Y	A
		515611	Pro Fee Business Serv-Postage	Y	A
		515612	Pro Fee Business Serv-Printing	Y	A

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<b>52</b>					
Travel	L1620	Travel			
	L3620	Travel			
		521110	In State Mileage Reimb	Y	A
		521120	In State Per Diem Reimb	Y	A
		521130	In State Transportation Reimb	Y	A
		521140	In State Miscellaneous Reimb	Y	A
		521150	In State Lodging Reimb	Y	A
		521210	Out Of State Mileage Reimb	Y	A
		521220	Out of State Transportation Reimb	Y	A
		521230	Out Of State Per Diem Reimb	Y	A
		521240	Out Of State Local Transporta Reimb	Y	A
		521250	Out Of State Miscellaneous Reimb	Y	A
		521260	Out of State Lodging Reimb	Y	A
		521310	Non State Employee Travel Reimb	Y	A
		522110	Out of State Transportation Costs	Y	A
		522111	In State Transportation Costs	Y	A
		522112	Out of State Toll Collection Fees	Y	A
		522113	In State Pikepass Toll Collection	Y	A
		522114	Out of State Local Trans Direct	Y	A
		522115	In State Local Transport Direct	Y	A
		522120	Travel Dir Pmts Non Employees	Y	A
		522130	Out of State Food and Lodging	Y	A
		522131	In State Food and Lodging	Y	A
		522140	Out of State Miscellaneous Direct	Y	A
		522141	In State Miscellaneous Direct	Y	A
		522150	Travel Expense Registration	Y	A
		554232	NSU Motor Pool Reimbursement	Y	A

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Operating Expenses	6X	NonSalary and Benefit Pool			
	L1630	Administrative Expenditures			
	L3630	Administrative Expenditures			
		434290	Motor Fuels	Y	I
		531110	Incoming Freight	Y	A
		531111	Outgoing Freight	Y	A
		531120	Postage for Meters and Stamps	Y	A
		531130	Telephone and Radio Services	Y	A
		531150	Printing and Binding Contracts	Y	A
		531160	Advertising and Promotion Expense	Y	A
		531170	Information Services	Y	A
		531171	Subscriptions	Y	A
		531172	Subscriptions Electronic Media	Y	A
		531180	Bank Service Charges	Y	A
		531190	Services for Exhibitions and Shows	Y	A
		531191	Supplies for Exhibitions and Shows	Y	A
		531230	ERP System Services	Y	A
		531250	Fees for Licenses and Permits	Y	A
		531260	Membership in Organizations	Y	A
		531280	Late Payment and Penalties	Y	A
		531290	Premiums Surety and Other Bonds	N	A
		531310	Premium Paid to Risk Mgmt	Y	A

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		531390	Photographic Supplies and Service	Y	A
		531420	Tuition and Registration Fees	Y	A
		531500	Moving Expenses-General	Y	A
		531520	Premiums Insurance	Y	A
		531600	Administrative Fee	Y	A
		532110	Rent of Office Space	Y	A
		532120	Rent of Land	Y	A
		532130	Rent of Other Building Space	Y	A
		532140	Rent of Equipment	Y	A
		532141	Rent of Motor Vehicles	Y	A
		532142	Lease of Motor Vehicles	Y	A
		532150	Rent Equip Telecomm	Y	A
		532160	Rent Data Processing Equipment	Y	A
		532170	Rent Software	Y	A
		532190	Rent Paid for Service	Y	A
		533100	Maint Repair Other Items OV	Y	A
		533110	Maint Bldg Grnd Supplies OV	Y	A
		533111	Renvtn Bldg Grnd Supplies OV	Y	A
		533112	Maint Bldg Grnd Labor Supplies OV	Y	A
		533113	Renvtn Supplies and Labor OV	Y	A
		533120	Maintenance of Equipment OV	Y	A
		533130	Maint Repair Equip Telecom OV	Y	A
		533140	Maint Equip Data Proc OV	Y	A
		533150	Maint Repair Software OV	Y	A
		533180	Janitorial and Laundry Supplies	Y	A
		533190	Cleaning and Repair of Uniforms	Y	A
		533210	Maint Bldg and Grounds NSU	Y	A
		533212	Maint Bldg and Grnds Cont Sup NSU	Y	A
		533220	Maint and Repair of Equip NSU	Y	A
		533230	Maint Telecomm Equip NSU	Y	A
		533240	Maint Data Proc Equip NSU	Y	A
		533250	Maint DP Software NSU	Y	A
		534110	Food and Food Related Supplies	Y	A
		534111	Expendable Dietary Supplies	Y	A
		534160	Printing Supplies	Y	A
		534220	Recreation Supplies	Y	A
		534250	Personal Supplies	Y	A
		534260	Expendable Medical Supplies	Y	A
		534290	Motor Fuels	Y	A
		534310	Motor Fuels Special non gasoline	Y	A
		535120	Wearing Apparel	Y	A
		535180	Safety Supplies and Materials	Y	A
		535210	Shop Supplies - Production	Y	A
		536110	Meeting Refreshments Limited	Y	A
		536130	Non Expendable Office Supplies	Y	A
		536140	Office Supplies	Y	A
		536150	Data Processing Supplies	Y	A
		536170	Food Service Catering	Y	A
		536190	Educational Supplies	Y	A
		536191	Educational Lab Supplies	Y	A
		536210	Recreational Student Activities	Y	A
		536230	Purchase of Examinations	Y	A
		536999	Net Adj Entry Business Affairs Use	Y	A

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		537150	Shop Supplies - Non Production	Y	A
		537160	Seeds Plants and Fertilizer	Y	A
		537170	Wildlife Research Supplies	Y	A
		537210	Laboratory Supplies	Y	A
		537211	Laboratory Other Testing Supplies	Y	A
		537290	Motor Vehicle Supplies	Y	A
		537310	Motor Vehicle Parts	Y	A
		541119	Office Furn Equip Under 2500	Y	A
		541129	DP Equip Under 2500	Y	A
		541139	DP Software Licenses Under 5000	Y	A
		541159	Inst Furn and Equip Under 2500	Y	A
		541169	Medical Equipment Under 2500	Y	A
		541229	Safety Equipment Under 2500	Y	A
		541239	Comm Equip Under 2500	Y	A
		541259	Lab Equipment Under 2500	Y	A
		541289	Trucks Buses and Boats Under 2500	Y	A
		541299	Motor Vehicles Passenger Under 2500	Y	A
		552100	Stipends-Other Non Employee	Y	A
		552110	Scholarships and Fin Aid	Y	A
		553150	Restitution and Settlements	Y	A
		553155	Current/Former EE Settlements Non	Y	A
		553160	Legal Settlmnts Reportable to IRS	Y	A
		553165	Current/Former EE Settle Reportable	Y	A
		553180	Settlements Paid thru Attorney	Y	A
		553190	Refunds	Y	A
		554230	NSU Reimbursement	Y	A
		554231	NSU Copier Reimbursement	Y	A
		554233	NSU Postage Reimbursement	Y	A
		554234	NSU Maintenance Reimbursement	Y	A
		554235	NSU Fuel Reimbursement	Y	A
		554236	NSU UPS Reimbursement	Y	A
		554237	NSU Printing Reimbursement	Y	A
		554238	NSU Telephone Reimbursement	Y	A
		554239	NSU Business Affairs Admin Fee Reim	Y	A
		559210	Scholarship Pymts Inter or Intra	Y	A
		561140	Pollution Remediation	Y	A
		561170	Loans	N	A
		561180	Taxes and Fees Fed Government	Y	A
		561210	Sales Tax to OTC	Y	A
		562120	Transfer to Treasury Funds	Y	A
		562130	Transfer to Agency Funds	Y	A
		562160	Trans Investment Funds to Custodian	Y	A
		563110	Employee Withholding	N	A
		564110	Mdse for Resale	Y	A
		564111	Stamps Purchased for Resale	Y	A
		591100	Depreciation Expense	Y	A
		592100	Gain or Loss on Sale of Asset	Y	A
		593000	Bad Debt Expense	Y	A
		<b>L3635</b>	<b>Utility Expenditures</b>		
		531351	Utility Water Charges	Y	A
		531352	Utility Sewage Charges	Y	A
		531353	Utility Garbage Charges	Y	A

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		531359	Utility Other Charges	Y	A
		531360	Utility Gas Charges	Y	A
		531370	Utility Electric Charges	Y	A

**L1631 Indirect Cost Expenditures**

**L3631 Indirect Cost Expenditures**

		531601	Indirect Costs	Y	A
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**Equipment**

**L1640 Equipment and Capital Expenditures**

**L3640 Equipment and Capital Expenditures**

541110	Office Furniture and Equip	Y	A
541111	Office Furn Equip Not Tagable	N	A
541120	Data Processing Equipment	Y	A
541121	DP Equip Not Tagable	N	A
541130	DP Software and Licenses	Y	A
541131	DP Software Licenses Not Tagable	N	A
541150	Institutional Furn and Equip	Y	A
541151	Inst Furn and Equip Not Tagable	N	A
541160	Medical Equipment	Y	A
541161	Medical Equip Not Tagable	N	A
541220	Safety Equipment	Y	A
541221	Safety Equipment Not Tagable	N	A
541230	Communication Equipment	Y	A
541231	Comm Equip Not Tagable	N	A
541250	Lab Equipment	Y	A
541251	Lab Equipment Not Tagable	Y	A
541270	Equipment Motor Veh Mounted/Attac	Y	A
541280	Trucks Buses And Boats	Y	A
541281	Trucks Buses And Boats Not Tagable	N	A
541290	Motor Vehicles Passenger	Y	A
541291	Motor Vehicles Passenger Not Tag	N	A
545100	Purchase of Land	Y	A
545110	Purchase of Land Improvements	Y	A
546110	Purchase of Building	Y	A
546210	Building Renovations	Y	A
551000	Purchase of Land	Y	A
581100	Interest Expense	Y	A
581110	Amortization Expense	Y	A
581200	Bond Debt Service payments	Y	A

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**Library Books**

**L1650 Library Additions**

**L3650 Library Additions**

542120	Permanent Books and Periodicals	Y	A
542121	Permanent Collection Electronic	Y	A

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<b>59</b>					
<b>Debt Related Expenses</b>	<b>L1649</b>	<b>Capital Debt Expenditures</b>			
	<b>L3649</b>	<b>Capital Debt Expenditures</b>			
		548110	Principal Payments	Y	A
		548120	Interest Payments	Y	A
		548130	Other Expenses - Bond Debt	Y	A
<b>5A</b>					
<b>Teaching Salaries</b>	<b>L150</b>	<b>Salaries and Benefits</b>			
	<b>L3501</b>	<b>Teaching Salaries</b>			
		511140	Full Time Teaching Salaries	Y	A
		511141	Part Time Teaching Salaries	Y	A
		511149	Wages Faculty Leave and Other	Y	A
		511170	Part Time Teaching Salaries	Y	A
<b>5B</b>					
<b>Professional Salaries</b>	<b>L151</b>	<b>Professional Salaries</b>			
	<b>L3502</b>	<b>Professional Salaries</b>			
		511150	Full Time Professional Salary	Y	A
		511151	Part Time Professional Salary	Y	A
		511159	Wages Exempt Leave and Other	Y	A
<b>5C</b>					
<b>Non Professional Salaries</b>	<b>L152</b>	<b>Non Professional Salaries</b>			
	<b>L3503</b>	<b>Nonprofessional Salaries</b>			
		511160	Full Time Nonprofessional Salary	Y	A
		511161	Part Time Nonprofessional Salary	Y	A
		511169	Wages Non Exempt Leave and Other	Y	A
<b>5D</b>					
<b>Other Wages</b>	<b>L153</b>	<b>Other Wages</b>			
	<b>L3504</b>	<b>Other Wages</b>			
		511130	Non Regular Pay and Adjustments	Y	A
		511131	Other Wages	Y	A
		511132	Wages Student Institutional	Y	A
		511133	Overtime Staff	Y	A
		511134	Overtime Student	Y	A
		511135	Compensatory Time	Y	A
		511137	Labor Suspense Account	Y	A
		511138	Federal Work Study	Y	A
		511139	Fed Work Study Matching	Y	A
		511280	Holiday Pay	Y	A
		511310	Terminal Vacation Payout	Y	A

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		511430	Wireless Device Allowance	Y	A
		511900	Practice Plan Payment to Dr	Y	A

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Benefits	L154	Fringe Benefits and Taxes			
		L3510	Benefits		
			512120	Health Insurance Premium	Y A
			512121	Vision Insurance Premium	Y A
			512122	Life Insurance Premium	Y A
			512123	Disability Insurance Premium	Y A
			512124	COBRA Administration	Y A
			512125	Employee Assistance Program	Y A
			512126	403(b) Participant Admin Fee	Y A
			512131	Retiree Health Insurance	Y A
			512132	Retiree Health Plan Admin	Y A
			512150	Retiree Life Insurance	Y A
			512211	Unemployment Compensation	Y A
			512231	Unemployment Comp Reimb	Y A
			512310	Workers Compensation	Y A
			513110	FICA Employer	Y A
			513120	Medicare Employer	Y A
			513241	OTRS Contribution Tier II	Y A
			513242	OTRS System Retiree Fee	Y A
			513243	OTRS Federal Fds Grant Match	Y A
			513320	Supplemental Retirement SRA	Y A
			514360	Third Prty Admin Med Claim & Admin	Y A
			514370	Self Insured Plan Reinsurance Prem	Y A
			514430	Retiree Pymts Non Payroll	Y A
		L159	Deductions and Withholdings		
			L3509	Deductions and Withholdings	
			591115	EE Withholding Health Ins Other	Y A
			591130	EE Withholding Credit Union	Y A
			591140	EE Withholding OTRS Retirement	Y A
			591150	EE Withholding Health Blue Cross	Y A
			591160	EE Withholding 457 Retirement	Y A
			591170	EE Withholding 403b Retirement	Y A
			591190	EE Withholding Voluntary	Y A
			592115	EE Withholding Life Insurance	Y A
			592150	EE Withholding Dental Insurance	Y A
			592190	EE Withholding Involuntary	Y A
			593150	EE Withholding Vision Insurance	Y A