

Northeastern State University  
 Account Codes  
 Chart A  
 As of 1/23/2018

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

<b>52</b>			
Travel	L1620 Travel	L3620 Travel	
		521110	In State Mileage Reimb
		521120	In State Per Diem Reimb
		521130	In State Transportation Reimb
		521140	In State Miscellaneous Reimb
		521150	In State Lodging Reimb
		521210	Out Of State Mileage Reimb
		521220	Out of State Transportation Reimb
		521230	Out Of State Per Diem Reimb
		521240	Out Of State Local Transporta Reimb
		521250	Out Of State Miscellaneous Reimb
		521260	Out of State Lodging Reimb
		521310	Non State Employee Travel Reimb

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Account Type	Roll Up	Account Code	Description
		522110	Out of State Transportation Costs
		522111	In State Transportation Costs
		522112	Out of State Toll Collection Fees
		522113	In State Pikepass Toll Collection
		522114	Out of State Local Trans Direct
		522115	In State Local Transport Direct
		522120	Travel Dir Pmts Non Employees
		522130	Out of State Food and Lodging
		522131	In State Food and Lodging
		522140	Out of State Miscellaneous Direct
		522141	In State Miscellaneous Direct
		522150	Travel Expense Registration
		554232	NSU Motor Pool Reimbursement

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 Operating Expenses

L1630 Administrative Expenditures

L3630 Administrative Expenditures

434290	Motor Fuels
531110	Incoming Freight
531111	Outgoing Freight
531120	Postage for Meters and Stamps
531130	Telephone and Radio Services
531150	Printing and Binding Contracts
531160	Advertising and Promotion Expense
531170	Information Services
531171	Subscriptions
531172	Subscriptions Electronic Media
531180	Bank Service Charges
531190	Services for Exhibitions and Shows
531191	Supplies for Exhibitions and Shows
531230	ERP System Services
531250	Fees for Licenses and Permits
531260	Membership in Organizations
531280	Late Payment and Penalties
531290	Premiums Surety and Other Bonds
531310	Premium Paid to Risk Mgmt
531390	Photographic Supplies and Service
531420	Tuition and Registration Fees
531500	Moving Expenses-General
531520	Premiums Insurance
531600	Administrative Fee
532110	Rent of Office Space
532120	Rent of Land
532130	Rent of Other Building Space
532140	Rent of Equipment
532141	Rent of Motor Vehicles
532142	Lease of Motor Vehicles
532150	Rent Equip Telecomm
532160	Rent Data Processing Equipment
532170	Rent Software
532190	Rent Paid for Service
533100	Maint Repair Other Items OV
533110	Maint Bldg Grnd Supplies OV
533111	Renvtn Bldg Grnd Supplies OV
533112	Maint Bldg Grnd Labor Supplies OV
533113	Renvtn Supplies and Labor OV
533120	Maintenance of Equipment OV
533130	Maint Repair Equip Telecom OV
533140	Maint Equip Data Proc OV
533150	Maint Repair Software OV
533180	Janitorial and Laundry Supplies

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		533190	Cleaning and Repair of Uniforms
		533210	Maint Bldg and Grounds NSU
		533212	Maint Bldg and Grnds Cont Sup NSU
		533220	Maint and Repair of Equip NSU
		533230	Maint Telecomm Equip NSU
		533240	Maint Data Proc Equip NSU
		533250	Maint DP Software NSU
		534110	Food and Food Related Supplies
		534111	Expendable Dietary Supplies
		534160	Printing Supplies
		534220	Recreation Supplies
		534250	Personal Supplies
		534260	Expendable Medical Supplies
		534290	Motor Fuels
		534310	Motor Fuels Special non gasoline
		535120	Wearing Apparel
		535180	Safety Supplies and Materials
		535210	Shop Supplies - Production
		536110	Meeting Refreshments Limited
		536130	Non Expendable Office Supplies
		536140	Office Supplies
		536150	Data Processing Supplies
		536170	Food Service Catering
		536190	Educational Supplies
		536191	Educational Lab Supplies
		536210	Recreational Student Activities
		536230	Purchase of Examinations
		536999	Net Adj Entry Business Affairs Use
		537150	Shop Supplies - Non Production
		537160	Seeds Plants and Fertilizer
		537170	Wildlife Research Supplies
		537210	Laboratory Supplies
		537211	Laboratory Other Testing Supplies
		537290	Motor Vehicle Supplies
		537310	Motor Vehicle Parts
		541119	Office Furn Equip Under 2500
		541129	DP Equip Under 2500
		541139	DP Software Licenses Under 5000
		541159	Inst Furn and Equip Under 2500
		541169	Medical Equipment Under 2500
		541229	Safety Equipment Under 2500
		541239	Comm Equip Under 2500
		541259	Lab Equipment Under 2500
		541289	Trucks Buses and Boats Under 2500
		541299	Motor Vehicles Passenger Under 2500
		552100	Stipends-Other Non Employee
		552110	Scholarships and Fin Aid
		553150	Restitution and Settlements
		553155	Current/Former EE Settlements Non
		553160	Legal Settlements Reportable to IRS
		553165	Current/Former EE Settle Reportable
		553180	Settlements Paid thru Attorney
		553190	Refunds
		554230	NSU Reimbursement
		554231	NSU Copier Reimbursement
		554233	NSU Postage Reimbursement
		554234	NSU Maintenance Reimbursement
		554235	NSU Fuel Reimbursement
		554236	NSU UPS Reimbursement
		554237	NSU Printing Reimbursement
		554238	NSU Telephone Reimbursement
		554239	NSU Business Affairs Admin Fee Reim
		559210	Scholarship Pymts Inter or Intra
		561140	Pollution Remediation
		561170	Loans
		561180	Taxes and Fees Fed Government

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Account Type	Roll Up	Account Code	Description
		561210	Sales Tax to OTC
		562120	Transfer to Treasury Funds
		562130	Transfer to Agency Funds
		562160	Trans Investment Funds to Custodian
		563110	Employee Withholding
		564110	Mdse for Resale
		564111	Stamps Purchased for Resale
		591100	Depreciation Expense
		592100	Gain or Loss on Sale of Asset
		593000	Bad Debt Expense
	L3635	Utility Expenditures	
		531351	Utility Water Charges
		531352	Utility Sewage Charges
		531353	Utility Garbage Charges
		531359	Utility Other Charges
		531360	Utility Gas Charges
		531370	Utility Electric Charges
	L1631	Indirect Cost Expenditures	
		531601	Indirect Costs

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Equipment	L1640	Equipment and Capital Expenditures	
	L3640	Equipment and Capital Expenditures	
		541110	Office Furniture and Equip
		541120	Data Processing Equipment
		541130	DP Software and Licenses
		541150	Institutional Furn and Equip
		541160	Medical Equipment
		541220	Safety Equipment
		541230	Communication Equipment
		541250	Lab Equipment
		541270	Equipment Motor Veh Mounted/Attac
		541280	Trucks Buses And Boats
		541290	Motor Vehicles Passenger
		545100	Purchase of Land
		545110	Purchase of Land Improvements
		546110	Purchase of Building
		546210	Building Renovations
		551000	Purchase of Land
		581100	Interest Expense
		581110	Amortization Expense
		581200	Bond Debt Service payments

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Library Books	L1650	Library Additions	
	L3650	Library Additions	
		542120	Permanent Books and Periodicals
		542121	Permanent Collection Electronic

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Debt Related Expenses	L1649	Capital Debt Expenditures	
	L3649	Capital Debt Expenditures	
		548110	Principal Payments
		548120	Interest Payments
		548130	Other Expenses - Bond Debt

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Account Type	Roll Up	Account Code	Description
<b>5A</b>			
Teaching Salaries	L150 Salaries and Benefits	L3501 Teaching Salaries	
		511140	Full Time Teaching Salaries
		511141	Part Time Teaching Salaries
		511149	Wages Faculty Leave and Other
		511170	Part Time Teaching Salaries
<b>5B</b>			
Professional Salaries	L151 Professional Salaries	L3502 Professional Salaries	
		511150	Full Time Professional Salary
		511151	Part Time Professional Salary
		511159	Wages Exempt Leave and Other
<b>5C</b>			
Non Professional Salaries	L152 Non Professional Salaries	L3503 Nonprofessional Salaries	
		511160	Full Time Nonprofessional Salary
		511161	Part Time Nonprofessional Salary
		511169	Wages Non Exempt Leave and Other
<b>5D</b>			
Other Wages	L153 Other Wages	L3504 Other Wages	
		511130	Non Regular Pay and Adjustments
		511131	Other Wages
		511132	Wages Student Institutional
		511133	Overtime Staff
		511134	Overtime Student
		511135	Compensatory Time
		511137	Labor Suspense Account
		511138	Federal Work Study
		511139	Fed Work Study Matching
		511280	Holiday Pay
		511310	Terminal Vacation Payout
		511430	Wireless Device Allowance
		511900	Practice Plan Payment to Dr
<b>5E</b>			
Benefits	L154 Fringe Benefits and Taxes	L3510 Benefits	
		512120	Health Insurance Premium
		512121	Vision Insurance Premium
		512122	Life Insurance Premium
		512123	Disability Insurance Premium
		512124	COBRA Administration
		512125	Employee Assistance Program
		512126	403(b) Participant Admin Fee
		512131	Retiree Health Insurance
		512132	Retiree Health Plan Admin
		512150	Retiree Life Insurance
		512211	Unemployment Compensation
		512231	Unemployment Comp Reimb

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Account Type	Roll Up	Account Code	Description
		512310	Workers Compensation
		513110	FICA Employer
		513120	Medicare Employer
		513241	OTRS Contribution Tier II
		513242	OTRS System Retiree Fee
		513243	OTRS Federal Fds Grant Match
		513320	Supplemental Retirement SRA
		514360	Third Prty Admin Med Claim & Admin
		514370	Self Insured Plan Reinsurance Prem
		514430	Retiree Pymts Non Payroll