

NDSU Chart of Accounts
Assets/Liabilities/Equities

Account	Account Descr	Bud. Only	Type
101001	Petty Cash	N	A
102001	Cash on Hand	N	A
103000	Cash & Cash Equiv-Non BND Curr	Y	A
103251	Cash - Non BND	N	A
103501	Cash-Savings/Money Mark-NonBND	N	A
105000	Cash & Cash Equiv-BND Current	Y	A
105251	Cash - in BND	N	A
105501	Cash-Savings/Money Market BND	N	A
107000	Deposits/Cash-BND	Y	A
107101	Cash - In BND	N	A
107201	Cash-Savings/Money Market BND	N	A
108000	Deposits/Cash-NonBND	Y	A
108100	Cash - Non BND	N	A
108200	Cash-Savings/Money Mark-NonBND	N	A
109000	Cash-Restricted Noncurr-BND	Y	A
109100	Cash - In BND	N	A
109200	Cash-Savings/Money Market BND	N	A
110000	Cash-Restric Noncurr-Non BND	Y	A
110101	Cash - Non BND	N	A
110201	Cash-Savings/Money Mark-NonBND	N	A
111000	Cash - Endowment-BND	Y	A
111100	Cash - In BND	N	A
111200	Cash-Savings/Money Market BND	N	A
112000	Cash - Endowment-NonBND	Y	A
112101	Cash - Non BND	N	A
112201	Cash-Savings/Money Mark-NonBND	N	A
113000	Investments Non BND Current	Y	A
113021	Investments - CD's Non BND	N	A
113041	Investments - Pooled Non BND	N	A
113061	Investments - Other Non BND	N	A
115000	Investments-BND Current	Y	A
115021	Investments - CD's In BND	N	A
115041	Investments - Pooled In BND	N	A

Account	Account Descr	Bud. Only	Type
115061	Investments - Other In BND	N	A
117000	Investments Restr Noncurr-BND	Y	A
117051	Investments - CD's In BND	N	A
117101	Investments - Pooled In BND	N	A
117151	Investments - Other In BND	N	A
118000	Invest Restr Noncu-Non BND	Y	A
118050	Investments - CD's Non BND	N	A
118100	Investments - Pooled Non BND	N	A
118150	Investments - Other Non BND	N	A
119000	Investments-Endow Noncurr BND	Y	A
119051	Investments - CD's In BND	N	A
119101	Investments - Pooled In BND	N	A
119151	Investments - Other In BND	N	A
120000	Invest-Endow Noncurr Non BND	Y	A
120051	Investments - CD's Non BND	N	A
120101	Investments - Pooled Non BND	N	A
120151	Investments - Other Non BND	N	A
121000	Investments-Other Noncurrent-B	Y	A
121051	Investments - CD's In BND	N	A
121101	Investments - Pooled In BND	N	A
121151	Investments - Other In BND	N	A
121201	Investments - CD's Non BND	N	A
121251	Investments - Pooled Non BND	N	A
121301	Investments - Other Non BND	N	A
122000	Invest-Other Noncurr-NonBND	Y	A
122801	Investment-Land held by Inst	N	A
122802	Invest-Land-FASB-FndnUseOnly	N	A
123001	Lease Receivable Current	N	A
123002	Lease Receivable NonCurrent	N	A
124001	Accounts Receivable - Current	N	A
124002	Salary Advance Receivable	N	A
124003	AR-NonStudent Non G/C	N	A
124004	Accounts Receivable - Patient	N	A

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124005	Employee Payroll Receivable	N	A	137001	Due from Other State Agencies	N	A
124006	Empl TravAdvncs-T&E ModuleOnly	N	A	137005	Due From Other NDUS Institutio	N	A
124101	Accounts Receivable-NonCurrent	N	A	141001	Inventory - Supplies	N	A
124201	Accounts Receivable-Allowances	N	A	142002	Prepaid Expenses	N	A
124203	AR-NonStudent Non G/C Allow	N	A	143002	Deposits	N	A
124204	Accounts Rec Patient Allowance	N	A	144001	Bond Discounts – Current	N	A
125002	Notes Receivable - Current	N	A	144002	Bond Discounts-Non-Current	N	A
125102	Notes Receivable - NonCurrent	N	A	144003	Cert of Part Discounts - Curr	N	L
125202	Notes Receivable - Allowances	N	A	144004	Cert of Part Discounts-NC	N	L
125302	Notes Rec-Allow NonCur	N	A	151002	Land	N	A
125820	Discounted Pledge Rec FASB	N	A	151027	Infrastructure/Land Improve	N	A
126002	Loans receivable - Current	N	A	151052	Buildings & Leaseholds	N	A
126102	Loans receivable - NonCurrent	N	A	151077	Building Improvements	N	A
126202	Loans receivable - Allowances	N	A	151102	Machinery and Equipment	N	A
126302	Loans Rec-Allow NonCur	N	A	151127	Library Books	N	A
127002	Interest Receivable -Current	N	A	151152	Construction in process	N	A
127102	Interest Receivable-NonCurrent	N	A	151158	SBITA Development in Process	N	A
127202	Interest Receivable-Allowances	N	A	151177	Intangible assets	N	A
128002	Grant & Contract Rec - Current	N	A	151178	SBITA Intangible	N	A
128050	Ar Maintenance Control	N	A	151179	Lease Intangible–UND Use ONLY	N	A
128055	AR Refund Control	N	A	151999	Asset Grt Deferrals-Do NOT USE	N	A
128060	AR Cash Control - Grants	N	A	152027	Infrastructure Acc Dep	N	A
128102	Grant & Contract Rec-NonCurr	N	A	152052	Buildings Acc Dep	N	A
128202	Grant & Contract Rec-Allow	N	A	152077	Building Improvements Acc Dep	N	A
129002	Accounts Receivable-notinvoice	N	A	152102	Machinery & Equipment Acc Dep	N	A
131001	Due from Other Funds - Current	N	A	152127	Library Books Acc Dep	N	A
131051	Due from Other Funds-NonCurren	N	A	152177	Accumulated Amortization	N	A
133001	Appropriation Rec State - Cur	N	A	152178	SBITA Accumulated Amortization	N	A
133101	Appropriation Rec Othr - Cur	N	A	161002	Other Assets - Current	N	A
134001	Due fr Component Units-Current	N	A	161102	Other Assets - NonCurrent	N	A
134005	Investments Held by Fndn-Curr	N	A	162002	Other Restricted Assets-Curr	N	A
134101	Due fr Component Units-NonCurr	N	A	162102	Other Restricted Assets-NonCur	N	A
134105	Investments Held by Fndn-NC	N	A	171005	Deferred outflows of resources	N	A

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Account	Account Descr	Bud. Only	Type	Account	Account Descr	Bud. Only	Type
201001	Accounts/Vouchers Payable	N	L	231002	Notes Payable - Current	N	L
201050	SUA Payable	N	L	231003	Notes Payable to CU-Current	N	L
201055	Vcard Payable	N	L	231102	Notes Payable - NonCurrent	N	L
201101	Sales Tax Payable	N	L	231103	Notes Pay to CU-NonCurrent	N	L
203001	Interest Payable - Current	N	L	232002	Leases Payable Current	N	L
203101	Interest Payable - NonCurrent	N	L	232003	Lease Payable to CU Current	N	L
205001	Special Assessments Pybl-Curr	N	L	232004	SBITA Liab-Current	N	L
205101	Special Assessments Pybl-NonCu	N	L	232102	Leases Payable NonCurrent	N	L
208001	Contracts Payable-Construction	N	L	232103	Lease Payable to CU NonCurrent	N	L
208101	Contracts Payable-Retainages	N	L	232104	SBITA Liab-NC	N	L
211001	Due to Other Funds - Current	N	L	233002	Compensated Absences-Current	N	L
211101	Due to Other Funds-NonCurrent	N	L	233102	Compensated Absences-NonCurr	N	L
213001	Accounts Payable to CU-Current	N	L	234002	Other Liabilities - Current	N	L
213101	Accounts Payable to CU-NonCurr	N	L	234005	Unamortized Bond Premium – Cur	N	L
217001	Due to Other State Agencies	N	L	234006	COP Unamort Premium-Curr	N	L
217005	Due to Other NDUS Institutions	N	L	234102	Other Liabilities - NonCurrent	N	L
223001	Accrued Salaries Payable	N	L	234105	Unamortized bond prem-non-curr	N	L
223002	Faculty- 9mo Pd over 12 Liab	N	L	234106	COP Unamort Premium-NC	N	L
223026	Payroll withholdings	N	L	234202	Advances from BND	N	L
223051	Health Insurance Payable	N	L	234205	Pension Liab - Noncurrent	N	L
223076	Accrued Fringes Payable	N	L	234206	OPEB Liability	N	L
223101	Retirement/Tenure Payable	N	L	235005	Deferred inflows of resources	N	L
224002	Deposits	N	L				
224027	Amounts Held for Others	N	L				
225002	Unearned Revenues	N	L				
225003	Unearned Revenues-SponAgrmnts	N	L				
225005	Unearned Revenues - SF - Summe	N	L				
230002	Bonds Payable - Current	N	L				
230003	Bonds Payable to CU-Current	N	L				
230004	Cert of Participation-Curr	N	L				
230102	Bonds Payable - NonCurrent	N	L				
230103	Bonds Payable to CU-NonCurrent	N	L				
230104	Cert of Participation-NC	N	L				

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Account	Account Descr	Bud. Only	Type
310001	Invest in Capital Assets	N	Q
320001	Restricted	N	Q
320026	Expendable Capital Projects	N	Q
320051	Expendable Debt Service	N	Q
320076	Exp Instructional Dept Uses	N	Q
320101	Expendable Research	N	Q
320126	Expendable Loans	N	Q
320151	Expendable Restricted Other	N	Q
320176	Exp Scholarships & Fellowships	N	Q
321001	Non Exp Scholar & Endowments	N	Q
321026	Non Exp Instruction & Public S	N	Q
330001	Unrestricted	N	Q
340001	Fiduciary net position	N	Q

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