

NDSU Chart of Accounts

Account	Account Description	Budget	Type	Account	Account Description	Budget	Type	Account	Account Description	Budget	Type
101001	Petty Cash	N	A	120000	Invest-Endow Noncurr Non BND	Y	A	133101	Appropriation Rec Othr - Cur	N	A
102001	Cash on Hand	N	A	120051	Investments - CD's Non BND	N	A	134001	Due fr Component Units-Current	N	A
103000	Cash & Cash Equiv-Non BND Curr	Y	A	120101	Investments - Pooled Non BND	N	A	134005	Investments Held by Fndn-Curr	N	A
103251	Cash - Non BND	N	A	120151	Investments - Other Non BND	N	A	134101	Due fr Component Units-NonCurr	N	A
103501	Cash-Savings/Money Mark-NonBND	N	A	121000	Investments-Other Noncurrent-B	Y	A	134105	Investments Held by Fndn-NC	N	A
105000	Cash & Cash Equiv-BND Current	Y	A	121051	Investments - CD's In BND	N	A	137001	Due from Other State Agencies	N	A
105251	Cash - in BND	N	A	121101	Investments - Pooled In BND	N	A	137005	Due From Other NDUS Institutio	N	A
105501	Cash-Savings/Money Market BND	N	A	121151	Investments - Other In BND	N	A	141001	Inventory - Supplies	N	A
107000	Deposits/Cash-BND	Y	A	121201	Investments - CD's Non BND	N	A	142002	Prepaid Expenses	N	A
107101	Cash - In BND	N	A	121251	Investments - Pooled Non BND	N	A	143002	Deposits	N	A
107201	Cash-Savings/Money Market BND	N	A	121301	Investments - Other Non BND	N	A	144001	Bond Discounts – Current	N	A
108000	Deposits/Cash-NonBND	Y	A	122000	Invest-Other Noncurr-NonBND	Y	A	144002	Bond Discounts-Non-Current	N	A
108100	Cash - Non BND	N	A	122801	Investment-Land held by Inst	N	A	144003	Cert of Part Discounts - Curr	N	L
108200	Cash-Savings/Money Mark-NonBND	N	A	122802	Invest-Land-FASB-FndnUseOnly	N	A	144004	Cert of Part Discounts-NC	N	L
109000	Cash-Restricted Noncurr-BND	Y	A	123001	Lease Receivable Current	N	A	151002	Land	N	A
109100	Cash - In BND	N	A	123002	Lease Receivable NonCurrent	N	A	151027	Infrastructure/Land Improve	N	A
109200	Cash-Savings/Money Market BND	N	A	124001	Accounts Receivable - Current	N	A	151052	Buildings & Leaseholds	N	A
110000	Cash-Restrict Noncurr-Non BND	Y	A	124002	Salary Advance Receivable	N	A	151077	Building Improvements	N	A
110101	Cash - Non BND	N	A	124003	AR-NonStudent Non G/C	N	A	151102	Machinery and Equipment	N	A
110201	Cash-Savings/Money Mark-NonBND	N	A	124004	Accounts Receivable - Patient	N	A	151127	Library Books	N	A
111000	Cash - Endowment-BND	Y	A	124005	Employee Payroll Receivable	N	A	151152	Construction in process	N	A
111100	Cash - In BND	N	A	124006	Empl TravAdvncs-T&E ModuleOnly	N	A	151158	SBITA Development in Process	N	A
111200	Cash-Savings/Money Market BND	N	A	124101	Accounts Receivable-NonCurrent	N	A	151177	Intangible assets	N	A
112000	Cash - Endowment-NonBND	Y	A	124201	Accounts Receivable-Allowances	N	A	151178	SBITA Intangible	N	A
112101	Cash - Non BND	N	A	124203	AR-NonStudent Non G/C Allow	N	A	151179	Lease Intangible–UND Use ONLY	N	A
112201	Cash-Savings/Money Mark-NonBND	N	A	124204	Accounts Rec Patient Allowance	N	A	151999	Asset Grt Deferrals-Do NOT USE	N	A
113000	Investments Non BND Current	Y	A	125002	Notes Receivable - Current	N	A	152027	Infrastructure Acc Dep	N	A
113021	Investments - CD's Non BND	N	A	125102	Notes Receivable - NonCurrent	N	A	152052	Buildings Acc Dep	N	A
113041	Investments - Pooled Non BND	N	A	125202	Notes Receivable - Allowances	N	A	152077	Building Improvements Acc Dep	N	A
113061	Investments - Other Non BND	N	A	125302	Notes Rec-Allow NonCur	N	A	152102	Machinery & Equipment Acc Dep	N	A
115000	Investments-BND Current	Y	A	125820	Discounted Pledge Rec FASB	N	A	152127	Library Books Acc Dep	N	A
115021	Investments - CD's In BND	N	A	126002	Loans receivable - Current	N	A	152177	Accumulated Amortization	N	A
115041	Investments - Pooled In BND	N	A	126102	Loans receivable - NonCurrent	N	A	152178	SBITA Accumulated Amortization	N	A
115061	Investments - Other In BND	N	A	126202	Loans receivable - Allowances	N	A	161002	Other Assets - Current	N	A
117000	Investments Restr Noncurr-BND	Y	A	126302	Loans Rec-Allow NonCur	N	A	161102	Other Assets - NonCurrent	N	A
117051	Investments - CD's In BND	N	A	127002	Interest Receivable -Current	N	A	162002	Other Restricted Assets-Curr	N	A
117101	Investments - Pooled In BND	N	A	127102	Interest Receivable-NonCurrent	N	A	162102	Other Restricted Assets-NonCur	N	A
117151	Investments - Other In BND	N	A	127202	Interest Receivable-Allowances	N	A	171005	Deferred outflows of resources	N	A
118000	Invest Restr Noncu-Non BND	Y	A	128002	Grant & Contract Rec - Current	N	A	201001	Accounts/Vouchers Payable	N	L
118050	Investments - CD's Non BND	N	A	128050	Ar Maintenance Control	N	A	201050	SUA Payable	N	L
118100	Investments - Pooled Non BND	N	A	128055	AR Refund Control	N	A	201055	Vcard Payable	N	L
118150	Investments - Other Non BND	N	A	128060	AR Cash Control - Grants	N	A	201101	Sales Tax Payable	N	L
119000	Investments-Endow Noncurr BND	Y	A	128102	Grant & Contract Rec-NonCurr	N	A	203001	Interest Payable - Current	N	L
119051	Investments - CD's In BND	N	A	128202	Grant & Contract Rec-Allow	N	A	203101	Interest Payable - NonCurrent	N	L
119101	Investments - Pooled In BND	N	A	129002	Accounts Receivable-notinvoice	N	A	205001	Special Assessments Pybl-Curr	N	L
119151	Investments - Other In BND	N	A	131001	Due from Other Funds - Current	N	A	205101	Special Assessments Pybl-NonCu	N	L
				131051	Due from Other Funds-NonCurren	N	A	208001	Contracts Payable-Construction	N	L
				133001	Appropriation Rec State - Cur	N	A	208101	Contracts Payable-Retainages	N	L

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211001	Due to Other Funds - Current	N	L	320051	Expendable Debt Service	N	Q				
211101	Due to Other Funds-NonCurrent	N	L	320076	Exp Instructional Dept Uses	N	Q				
213001	Accounts Payable to CU-Current	N	L	320101	Expendable Research	N	Q				
213101	Accounts Payable to CU-NonCurr	N	L	320126	Expendable Loans	N	Q				
217001	Due to Other State Agencies	N	L	320151	Expendable Restricted Other	N	Q				
217005	Due to Other NDUS Institutions	N	L	320176	Exp Scholarships & Fellowships	N	Q				
223001	Accrued Salaries Payable	N	L	321001	Non Exp Scholar & Endowments	N	Q				
223002	Faculty- 9mo Pd over 12 Liab	N	L	321026	Non Exp Instruction & Public S	N	Q				
223026	Payroll withholdings	N	L	330001	Unrestricted	N	Q				
223051	Health Insurance Payable	N	L	340001	Fiduciary net position	N	Q				
223076	Accrued Fringes Payable	N	L								
223101	Retirement/Tenure Payable	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								
231002	Notes Payable - Current	N	L								
231003	Notes Payable to CU-Current	N	L								
231102	Notes Payable - NonCurrent	N	L								
231103	Notes Pay to CU-NonCurrent	N	L								
232002	Leases Payable Current	N	L								
232003	Lease Payable to CU Current	N	L								
232004	SBITA Liab-Current	N	L								
232102	Leases Payable NonCurrent	N	L								
232103	Lease Payable to CU NonCurrent	N	L								
232104	SBITA Liab-NC	N	L								
233002	Compensated Absences-Current	N	L								
233102	Compensated Absences-NonCurr	N	L								
234002	Other Liabilities - Current	N	L								
234005	Unamortized Bond Premium – Cur	N	L								
234006	COP Unamort Premium-Curr	N	L								
234102	Other Liabilities - NonCurrent	N	L								
234105	Unamortized bond prem-non-curr	N	L								
234106	COP Unamort Premium-NC	N	L								
234202	Advances from BND	N	L								
234205	Pension Liab - Noncurrent	N	L								
234206	OPEB Liability	N	L								
235005	Deferred inflows of resources	N	L								
310001	Invest in Capital Assets	N	Q								
320001	Restricted	N	Q								
320026	Expendable Capital Projects	N	Q								

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400000	REVENUE	Y	R	462027	Athletics Conf Distributions	N	R	470055	Camp Fee	N	R
440000	Licenses, Fees & Permits	Y	R	462028	Athletics Settlnment Revenue	N	R	470056	Camp Food Sales	N	R
440005	Other Licenses, Fees & Permits	N	R	462030	Conferences and Education	N	R	470060	Cancellation Fee	N	R
440010	Parking Permits	N	R	462035	Consignment Sales	N	R	470065	Candy & Pop Sales	N	R
440015	Parking Permits Temporary	N	R	462040	Contract Services	N	R	470070	Cap & Gown Sales	N	R
441000	Fines-Forfeitures-Esheat	Y	R	462045	Dues and Memberships	N	R	470075	Cell Phone Sales	N	R
441015	Fines	N	R	462055	Events	N	R	470080	City Tax	N	R
441020	Library Fines	N	R	462060	Excess Property Sales	N	R	470085	Clothing Sales	N	R
442000	Cash/Investment Earnings	Y	R	462065	Fines - Non-Auxiliary	N	R	470090	Community Center Meals	N	R
442005	Investment Income Mgmt Fee	N	R	462066	Flyer Sales - Non-Auxiliary	N	R	470095	Concession Sales	N	R
442010	Div Income - Non Operating	N	R	462070	Guarantees	N	R	470100	Copies	N	R
442015	Endowment Income-Non Operating	N	R	462075	IT Services	N	R	470105	Daily Green Fees	N	R
442020	Gain on Sale of Investments	N	R	462080	IT Supplies	N	R	470110	Damage Apartment	N	R
442025	Unrealized G/L on Investments	N	R	462085	Late Charges	N	R	470115	Damage Camp	N	R
442030	Interest Income - Loans	N	R	462090	Microfiche & Microfilm Service	N	R	470120	Damage Common Apartment	N	R
442035	Interest Income - Non Operatin	N	R	462100	Non credit course fees	N	R	470125	Damage Common Camp	N	R
442045	Loss on Sale of Investment	N	R	462105	Nursery Stock	N	R	470130	Damage Common Residence Hall	N	R
450000	Federal Awards	Y	R	462110	Other Services	N	R	470135	Damage Residence Hall	N	R
450005	Federal Capital G&C	N	R	462120	Radio/TV	N	R	470137	Fines-Auxiliary	N	R
450010	Federal Grants & Contracts	N	R	462122	Recreation Programs - NonAux	N	R	470138	Parking Permits - Aux	N	R
450015	Federal PassThruGrants-State	N	R	462125	Refunds	N	R	470140	Daycare Fees1	N	R
450016	FederalPassThru GrantsNonState	N	R	462130	Registration Fees	N	R	470145	Daycare Fees2	N	R
450020	Federal G&C Non Operating	N	R	462135	SalesDiscounts&Allow-NonAux	N	R	470150	Daycare Fees3	N	R
450025	Federal Grant/Contract Stimulu	N	R	462140	Sponsorships	N	R	470155	Daycare Fees4	N	R
451000	State Awards	Y	R	462165	Subscriptions	N	R	470160	Daycare Fees5	N	R
451005	State Capital Grants&Contracts	N	R	462175	Utility Charges	N	R	470165	Daycare Food Program	N	R
451010	State Grants & Contracts	N	R	462180	Camp Fee - Non-Auxiliary	N	R	470170	Daycare Matching Fees	N	R
452000	Private Awards	Y	R	462185	Camp Food Sales-NonAuxiliary	N	R	470175	Dry Cleaning	N	R
452005	Private Capital G&C	N	R	462190	Cancellation Fee-NonAux	N	R	470180	DSL Apartment Charges	N	R
452010	Private Grants & Contracts	N	R	462200	Crop Sales	N	R	470185	Electricity	N	R
460000	Tuition and Fees	Y	R	462210	Livestock Sales	N	R	470190	Flyer Sales	N	R
460001	Tuition and Fees	N	R	462220	Seed Sales	N	R	470195	Food Sales	N	R
461000	Appropriations	Y	R	462230	Other Commodity Related Sales	N	R	470200	Garage Rent	N	R
461050	Federal Appropriations	N	R	462235	Sales Merchandise Taxable	N	R	470205	Gas Income	N	R
461100	Federal Capital Appropriations	N	R	462240	Non-taxable sales	N	R	470210	Gift Certificate Sales	N	R
461150	Local Appropriation	N	R	470000	Auxiliary Services	Y	R	470215	Gift Item Sales	N	R
461200	Other Appropriations	N	R	470005	Apartment Guests Rent	N	R	470220	Golf Car Rental	N	R
461250	State Appropriations	N	R	470010	Apartment Rent	N	R	470225	Greeting Card Sales	N	R
461300	State Capital Appropriations	N	R	470015	Apartment Transfer Fee	N	R	470230	Guest Housing	N	R
462000	Charges for Services/Sales	Y	R	470020	Art Supply Sales	N	R	470235	Health and Beauty Aid Sales	N	R
462005	Advertising	N	R	470025	Banquet Sales	N	R	470240	Improper Checkout Apartment	N	R
462015	Book Fees	N	R	470026	Non-Taxable Banquet Sales	N	R	470245	Improper Checkout Residence	N	R
462020	Box Office Sales	N	R	470030	Bike Storage	N	R	470250	Key Replacement Fee	N	R
462022	NCAA Distributions	N	R	470035	Board Contracts	N	R	470255	Loft Rental	N	R
462023	Season Ticket Sales	N	R	470040	Book Sales	N	R	470260	Long Distance Sales	N	R
462024	Single Games	N	R	470045	Book Sales Taxable	N	R	470265	Meal Tickets	N	R
462025	Commissions	N	R	470050	Book Sales Used	N	R	470270	Monthly Telephone Line Sales	N	R
462026	Clothing Sales-Non-Auxiliary	N	R	470051	Book Rentals	N	R	470275	Network Connection Fee	N	R

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470280	Newspaper Sales	N	R	470520	Vending Sales	N	R	481000	Sale of Capital Assets	Y	R
470285	Non Taxable Sales	N	R	470525	Videos	N	R	481005	(Gain)Loss Disposal Cap Asset	N	R
470290	Other Dorm Violations	N	R	470530	Water Charge	N	R	483000	Proceeds of Debt	Y	R
470295	Other Services	N	R	470535	Guarantees - Auxiliaries	N	R	483005	Bonding Authority	N	R
470300	Other Telephone Service	N	R	470540	Commissions - Auxiliaries	N	R	483010	Other - Bond Proceeds	N	R
470305	Passport Point Sales	N	R	470545	Lease/Rental Aux RoomBldg	N	R	483011	Other COP Proceeds	N	R
470310	Payphone Commissions	N	R	470546	Lease/Rental Aux Short Term	N	R	484000	Indirect Costs	Y	R
470315	Pet Violation	N	R	470547	Lease/Rental Aux Long Term	N	R	484005	Admininstration Allowance	N	R
470320	Photo	N	R	470550	Cash Long - Auxiliaries	N	R	484010	Indirect	N	R
470325	Recreation Programs	N	R	470555	Advertising - Auxiliaries	N	R	490000	Transfers In	Y	R
470330	Refrigeration Rental	N	R	470560	Steam Revenue	N	R	490002	Interfund Transfers	N	R
470335	Remote Telephone Sales	N	R	471000	Medical Charges Services/Sales	Y	R	490004	Intrafund Transfers	N	R
470340	Residence Hall Rate Adj	N	R	471005	Other Sales	N	R	490009	Mandatory	N	R
470345	Residence Hall Double/Single	N	R	471010	Out Patient Sales	N	R	491000	Interdept Transfer	Y	R
470350	Residence Hall Interim Rev	N	R	471015	Out Patient Services	N	R	491005	Interdept Service	N	R
470355	Residence Hall Overflow	N	R	471020	Services	N	R	491010	Interdept Inst Support	N	R
470360	Residence Hall Revenue	N	R	472000	Leases, Rents, and Royalties	Y	R	491015	Interdept Investment	N	R
470365	Residence Hall Single	N	R	472005	Lease/Rental Equip Short Term	N	R				
470370	Residence Hall Transfer	N	R	472010	Lease/Rental Land Short Term	N	R				
470375	Resident Forfeit Fee	N	R	472015	Lease/Rental RoomBldgShortTerm	N	R				
470380	Restaurant Sales	N	R	472020	Lease Long-Term GASB 87	N	R				
470385	Sales Discounts & Allowances	N	R	472040	Royalties	N	R				
470390	Scrap Metal Revenue	N	R	473000	Off-Site Medical Fees & Serv	Y	R				
470395	Season Tickets	N	R	473005	GME Off-Site Hospital/Clinic	N	R				
470400	Season Tickets	N	R	473010	On-Site Clinical Services	N	R				
470405	Sewage/Garbage Charge	N	R	473015	Medical Service Plan	N	R				
470410	Shipping Charges	N	R	474000	GME/Resident	Y	R				
470420	Snack Bar Sales	N	R	474005	GME/Resident	N	R				
470425	Software Sales	N	R	475000	Medical Service Plan (MSP)	Y	R				
470430	Sponsorships	N	R	475015	Medical Service Plan (MSP)	N	R				
470435	Staff ID Cards	N	R	478000	Contributions & Donations	Y	R				
470440	Staff ID Replacements	N	R	478005	Gifts	N	R				
470445	Staff ID Temporary	N	R	478007	Gifts from Related Foundations	N	R				
470450	Storage Rental	N	R	478010	Capital Gifts	N	R				
470455	Student Calling Card Sales	N	R	478015	Capital Gifts from Related Fdn	N	R				
470460	Student Calling Card Sales Tax	N	R	479000	Interdepartmental Revenue	Y	R				
470465	Student ID Cards	N	R	479005	Interdepartmental Revenue1	N	R				
470470	Student ID Replacement	N	R	479010	Interdepartmental Revenue2	N	R				
470475	Student ID Temporary	N	R	479015	Interdepartmental Revenue3	N	R				
470480	Student Long Dis/Line Sales	N	R	479020	Interdepartmental Revenue4	N	R				
470485	Student Tele Reconnect Fee	N	R	480000	Other Misc Rev	Y	R				
470490	Student Tele Repair/Serv Order	N	R	480001	Lease Rev-LongTerm-NonGASB87	N	R				
470495	Supply Sales	N	R	480005	Cash Long	N	R				
470500	Tele Repair/Serv Order Materi	N	R	480010	Insurance Proceeds	N	R				
470505	Tele Repair/Serv Orders Labor	N	R	480020	Tax Revenue - Non Operating	N	R				
470510	Telephone Signing Bonus	N	R	480025	Services to NDUS Institutions	N	R				
470515	Unrelated Business Income	N	R	480090	Other Non Operating Revenue	N	R				
470516	Non-Taxable UBI	N	R								

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Account	Account Description	Budget	Type	Account	Account Description	Budget	Type	Account	Account Description	Budget	Type
500000	Expenses	Y	E	516220	Other Payroll Taxes	N	E	532075	Multimedia Supplies	N	E
501000	Total Direct	Y	E	517000	Salaries - Graduate Assistants	Y	E	532080	Nursing Supplies	N	E
510000	Salaries and Benefits	Y	E	517005	Salaries - Graduate Assistants	N	E	532085	Periodicals	N	E
511000	Salaries-Regular - Benefitted	Y	E	518000	Other Taxable Compensation	Y	E	532090	Library Continuations	N	E
511002	Salaries - Regular -Benefitted	N	E	518005	Other Taxable Compensation	N	E	532091	Library Approval Plans	N	E
511005	Staff Overload	N	E	519000	Salaries Other Benefitted	Y	E	532095	Photography Supplies	N	E
511060	Vacation and Sick Accrual	N	E	519010	Salaries Medical Resident	N	E	532100	Publications	N	E
512000	Salaries - Other	Y	E	520000	Operating Expenses	Y	E	532101	InterLibrary Loan/Publications	N	E
512005	Salaries - Other	N	E	521000	Travel	Y	E	532105	Purchasing Cards	N	E
512015	Unassigned Payroll	N	E	521010	In State - Air Transportation	N	E	532110	Recharge-Instructional Supply	N	E
512020	Salaries-Other-Participant Sup	N	E	521015	In State - Lodging	N	E	532115	Reference Materials	N	E
513000	Temp-Salaries-NonBenefitted	Y	E	521020	In State - Meals	N	E	532120	Research Supplies/Materials	N	E
513005	Temp-Salaries-NonBenefitted	N	E	521030	In State - Vehicle Mileage	N	E	532121	Electronic Resrces Non-SBITA	N	E
513020	Temp-Sal-NonBen-Particpant Sup	N	E	521035	Meals Taxable	N	E	532130	Subscriptions Non-SBITA	N	E
514000	Overtime	Y	E	521045	Motor/Aircraft Pool	N	E	532145	Video Audio Cassettes/Tapes	N	E
514005	Overtime	N	E	521055	Moving - Taxable	N	E	533000	Food and Clothing	Y	E
515000	Salaries - Faculty	Y	E	521065	Other Transportation & Misc Ex	N	E	533005	Banquet and Meeting Food & Bev	N	E
515005	Salaries - Faculty	N	E	521070	Out of State-Air Transportatio	N	E	533010	Clothing	N	E
515010	Faculty Overload	N	E	521075	Out of State - Lodging	N	E	533015	Smallwares	N	E
515015	Salaries-NonTchg Fac-Ext Serv	N	E	521080	Out of State - Meals	N	E	533020	Athletic Food Non-Travel	N	E
516000	Fringe Benefits	Y	E	521090	Out of State - Vehicle Mileage	N	E	533025	Food Supplies	N	E
516005	Disability Insurance	N	E	521095	Recharge - Travel	N	E	533040	Interdepartmental-Smallwares	N	E
516010	Vacation/Sick Leave (VSL)	N	E	521103	Travel -Team	N	E	533045	Interdepart-Uniforms&Linens	N	E
516015	Employee Assist Program	N	E	521105	Travel - Students	N	E	533065	Uniforms & Linens	N	E
516020	Employee Tuition Waivers	N	E	522000	Travel International	Y	E	533070	Uniforms & Linens - Interdept.	N	E
516025	Graduate Assistant Waivers	N	E	522010	Intl Air Transportation	N	E	534000	Bldg, Grounds, Vehicle Supply	Y	E
516030	Federal Health Insurance	N	E	522015	Intl Lodging	N	E	534020	Building Supplies	N	E
516035	Federal Life Insurance	N	E	522020	Intl Meals	N	E	534025	Custodial Supplies	N	E
516040	Federal Retirement	N	E	522025	Intl Mileage	N	E	534030	Electrical Supplies	N	E
516050	Great West Life Retirement	N	E	522030	Intl Meals Taxable	N	E	534035	Equipment Repair Parts	N	E
516055	Health Insurance	N	E	522035	Intl Other Trans & Misc Exp	N	E	534040	Fuel & Oil - Vehicle	N	E
516056	Health Insurance GRA GTA GSA	N	E	531000	Supplies - IT Software	Y	E	534045	Hardware & Bldg Supply	N	E
516060	HMO Insurance	N	E	531005	Data Processing Supply - Misc.	N	E	534050	Interdepart-Sanitatio	N	E
516075	Life Insurance	N	E	531010	Network Supplies	N	E	534065	Landscaping & Ground Supplies	N	E
516080	Medicare	N	E	531015	Software/License/Maint Non Cap	N	E	534070	Maintenance Supplies	N	E
516085	Oasis	N	E	531020	Variable SBITA payments	N	E	534105	Paint	N	E
516090	Medical Leave Insurance	N	E	531025	Software/License Capitalized	N	E	534110	Part Supplies	N	E
516160	Risk Management Premium	N	E	532000	Supply/Material - Professional	Y	E	534115	Plumbing Supplies	N	E
516165	Section 125 Adm Fee	N	E	532010	Athletic Supplies	N	E	534120	Recharge- Fuel and Oil Vehicle	N	E
516170	Social Security	N	E	532015	Audio Visuals	N	E	534145	Sanitation Supplies	N	E
516175	State Retirement	N	E	532020	Books	N	E	534155	Shop Supplies	N	E
516190	Teacher Insurance & Retirement	N	E	532045	Films/Video	N	E	535000	Miscellaneous Supplies	Y	E
516198	Pension Expense	N	E	532050	Instructional Supplies	N	E	535025	Farm & Livestock Supplies	N	E
516199	OPEB Expense	N	E	532060	Lab Supplies	N	E	535045	Other Supplies	N	E
516200	TIAA/CREF	N	E	532061	Chemical and/or Biological Sup	N	E	535050	Name Tags, Bus Cards, ID Cards	N	E
516205	Unemployment Insurance	N	E	532062	Animal Per Diem	N	E	535055	Plaques & Trophies	N	E
516210	Workers Comp Premium	N	E	532065	Maps & Plats	N	E	535060	Promotional Supply Unlicensed	N	E
516215	Fringes-Unassigned	N	E	532070	Microfilm Supplies	N	E	535070	Promotional Supply Licensed	N	E

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Account	Account Description	Budget	Type	Account	Account Description	Budget	Type	Account	Account Description	Budget	Type
535080	Seed, Feed & Fertilizer Suppli	N	E	553000	IT Equip >=\$5K <\$10K	Y	E	582000	Rentals/Leases-Building/Land	Y	E
535090	Veterinarian Supplies	N	E	553005	Computer Equip >=\$5K <\$10K	N	E	582005	Booth&Room Rental-ShortTerm	N	E
535100	Expendable Equip Not Tagged	N	E	553020	Other IT Equip >=\$5K <\$10K	N	E	582030	Building Rental Short-Term	N	E
535105	Tool Crib (EERC) Recharge	N	E	553025	Printer Equip >=\$5K <\$10K	N	E	582035	Land Rental - Short Term	N	E
535110	Recharge - Facilities Supplies	N	E	553030	Recharge-IT Equip >=\$5K <\$10K	N	E	582040	Building Lease Interest	N	E
535205	MineralWaterTimberRightNonCap	N	E	553035	Telecomm Equip >=\$5K <\$10K	N	E	582045	Land Lease Interest	N	E
535210	Copyright-NonCap	N	E	554000	Other Equip >=\$5K <\$10K	Y	E	582050	Building Lease Principal	N	E
535215	Patent-NonCap	N	E	554005	Office Equip >=\$5K <\$10K	N	E	582055	Land Lease Principal	N	E
535220	Trademark-NonCap	N	E	554010	Athletic Equip >=\$5K <\$10K	N	E	591000	Repairs	Y	E
535225	Website-NonCap	N	E	554015	Audio/Visual Equip >=\$5K <\$10K	N	E	591025	Maintenance Agreements	N	E
535230	Other Easement-NonCap	N	E	554020	Maint/Constr Equip >=\$5K <\$10K	N	E	591040	Recharge-Deferred Maint Repair	N	E
535235	Right of Way-NonCap	N	E	554025	Musical Equip >=\$5K <\$10K	N	E	591045	Recharge - Repairs	N	E
535240	Logos-Non Capitalized	N	E	554030	Other Equip >=\$5K <\$10K	N	E	591070	Repairs IT	N	E
536000	Office Supplies	Y	E	554035	Vending/Food Equip >=\$5K <\$10K	N	E	591095	Repair Services Noncapitalized	N	E
536010	Interdepartmental-Paper	N	E	554095	Recharge-Equip >=\$5K <\$10K	N	E	591105	Repair Supplies Noncapitalized	N	E
536015	Office Supplies	N	E	561000	Utilities	Y	E	602000	IT - Communications	Y	E
536020	Paper Products	N	E	561005	Asbestos Abatement and Removal	N	E	602005	Cellular Phones	N	E
536025	Recharge - Paper	N	E	561010	Coal	N	E	602010	Fax Charges	N	E
536030	Recharge - Office Supplies	N	E	561013	Steam Heat	N	E	602015	ITD Services	N	E
541000	Postage	Y	E	561015	Electricity	N	E	602020	Long Distance	N	E
541005	Bulk Mailing Charges	N	E	561020	Heating Oil	N	E	602025	Line Charges	N	E
541015	Postage or P.O. Box Rental	N	E	561025	Propane	N	E	602030	Recharge - Line Charges	N	E
541020	Postage Due	N	E	561027	Glycerin	N	E	602035	Recharge - Long Distance	N	E
541025	Postage Meter	N	E	561030	Natural Gas	N	E	602040	Recharge-Paging	N	E
541030	Postage Stamps	N	E	561035	Radio/Hazard Waste Disposal	N	E	602045	Recharge - Voice/Data	N	E
541035	Recharge - Mailing Services	N	E	561040	Recharge-Waste Disposal/Landfi	N	E	602050	Recharge-Tele Service Order	N	E
542000	Printing	Y	E	561060	Waste Disposal and Landfill	N	E	602055	Recharge-Tele Repair Order	N	E
542010	Copier Supplies	N	E	561070	Water and Sewer	N	E	602070	Voice/Data Telephone Service	N	E
542025	Printing	N	E	571000	Insurance	Y	E	611000	Professional Development	Y	E
542030	Copies/Duplicating	N	E	571005	Collision & Comprehensive	N	E	611010	Dues & Memberships	N	E
542040	Recharge - Copying	N	E	571010	Fidelity Insurance	N	E	611020	Professional Development	N	E
542045	Recharge - Printing	N	E	571015	Liability Insurance	N	E	611025	Employee Education	N	E
551000	IT Equipment – Non Cap	Y	E	571020	Other Insurance	N	E	621000	Operating Fees and Services	Y	E
551005	Computer Equip – Non Cap	N	E	571025	Property Insurance	N	E	621020	Advertising Services-Radio	N	E
551020	Other IT Equip – Non Cap	N	E	571030	Risk Management Premiums	N	E	621023	Advertising Online/Internet	N	E
551025	Printer Equip – Non Cap	N	E	581000	Rentals/Lease-Equipment&Other	Y	E	621025	Advertising Services-TV	N	E
551030	Recharge-IT Equip – Non Cap	N	E	581005	Aircraft Rental Short-Term	N	E	621030	Advertising Services-Print	N	E
551035	Telecomm Equip – Non Cap	N	E	581015	Equipment Rental Short Term	N	E	621035	Advertising Services-Other	N	E
552000	Other Equip – Non Cap	Y	E	581020	Variable Pmnts-GASB 87 Leases	N	E	621040	Athletic Settlement Expense	N	E
552005	Office Equip – Non Cap	N	E	581025	Equipment Lease Interest	N	E	621045	Athletic Special Assistance	N	E
552010	Athletic Equip – Non Cap	N	E	581030	Equipment Lease Principal	N	E	621050	Athletic Guarantees	N	E
552015	Audio/Visual Equip – Non Cap	N	E	581035	IT Equipment Lease Interest	N	E	621051	Athletic Conference Fee	N	E
552020	Maint/Constr Equip – Non Cap	N	E	581040	IT Equipment Lease Principal	N	E	621055	Athletic Officials/Game Person	N	E
552025	Musical Equip – Non Cap	N	E	581045	IT Equipment Rental Short Term	N	E	621060	Awards, Rewards, Prizes	N	E
552030	Other Equip – Non Cap	N	E	581055	OfficeEquip Rental-ShortTerm	N	E	621065	Bad Debt Expense	N	E
552035	Vending/Food Equip – Non Cap	N	E	581060	Other Rental - Short Term	N	E	621070	Bank Fees	N	E
552095	Recharge-Equip – Non Cap	N	E	581070	SBITA Principal	N	E	621071	Credit Card Fees	N	E
				581075	SBITA Interest	N	E	621075	Book Binding	N	E

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Account	Account Description	Budget	Type	Account	Account Description	Budget	Type	Account	Account Description	Budget	Type
621080	Collection Expense	N	E	622000	Participant Support	Y	E	651000	Cost of Goods Sold	Y	E
621100	Contract Services	N	E	622005	Participant Support Stipends	N	E	651005	Purchases for resale	N	E
621120	Custodial and Maintenance Cont	N	E	622010	Participant Support Subsistenc	N	E	651006	Prchs for Resale-Health/Beauty	N	E
621145	Film Processing	N	E	622015	Participant Support Travel	N	E	651010	Purchases for resale-Meat	N	E
621150	Freight & Express	N	E	622020	Participant Support Other	N	E	651015	Purchases for resale-Produce	N	E
621160	Group Concession Payments	N	E	623000	Professional Fees and Services	Y	E	651020	Purchases for resale - Bakery	N	E
621230	IT Contractual Services	N	E	623005	Accountants	N	E	651025	Purchases resale-Consignment	N	E
621235	IT Services	N	E	623010	Architects	N	E	651030	Purchases resale-Dairy	N	E
621240	NDUS CTS Assessments	N	E	623015	Artistic & Design Service	N	E	651035	Purchases for resale - Labor	N	E
621275	Laundry & Dry Cleaning	N	E	623020	Audit	N	E	651040	Purchases for resale - Materia	N	E
621285	Licenses & Taxes	N	E	623025	Consultants	N	E	651045	Purchases for resale - Supplie	N	E
621290	Drilling Fees	N	E	623035	Background Investigations	N	E	651050	Purchases for resale-Dry Food	N	E
621295	Outside Lab Fees	N	E	623055	Engineers	N	E	651051	Purchases for Resale-Food	N	E
621300	Loan Principal Cancelled	N	E	623060	Entertainers/Performers	N	E	651052	Purchases for Resale-Candy/Pop	N	E
621320	Online Database Services	N	E	623075	Honorarium	N	E	651055	Purchases for resale-Used Book	N	E
621325	Other Operating Fees	N	E	623090	IT-Consultant/Development	N	E	651056	Purchases for Resale-New Books	N	E
621326	Cable TV	N	E	623095	Lecture	N	E	651057	Purchases for Resale-Gift Item	N	E
621328	Internet Services	N	E	623100	Legal	N	E	651058	Purchases for Resale-Clothing	N	E
621330	Participant Fees	N	E	623105	Land Survey Fees	N	E	651060	Prchs Resale-Telephone Materia	N	E
621335	Passport	N	E	623110	Medical Professional Fees	N	E	651065	Purchases for Resale-Telecom	N	E
621345	Photo ID Services	N	E	623155	Other Professional Fees	N	E	651070	Purchases for Resale-Phone Car	N	E
621355	Promotional Fees - Licensed	N	E	623165	Professional Licensing Fees	N	E	651075	Purchases for Resale-Telecom S	N	E
621360	Promotional Fees - Non Liscens	N	E	623180	Research	N	E	651076	Prchs for Resale-Computer/Soft	N	E
621390	Royalty Payments	N	E	623185	Speaker	N	E	651080	Recharge - Purchases for resal	N	E
621395	Recharge - Computer Center	N	E	623200	Non Employee Expenses	N	E	651085	Recharge-Purchases resale-Meat	N	E
621400	Recharge - Fees	N	E	623205	Non Employee Taxable Meals	N	E	651090	Rchrg-Purchases resale-Produce	N	E
621401	CTS (EERC) Recharge	N	E	624000	Subcontracts and Subrecipients	Y	E	651095	Rchrg-Purchases resale-Bakery	N	E
621402	PC & D (EERC) Recharge	N	E	624005	Subcontracts > 25,000	N	E	651100	Rchrg-Prch resale-Consignment	N	E
621403	Shops/Ops (EERC) Recharge	N	E	624010	Subcontracts <= 25,000	N	E	651105	Rchrg- Purchases resale-Dairy	N	E
621404	GC/MS (EERC) Recharge	N	E	624105	Subrecipients > 25,000	N	E	651115	Rchrg-Prchs resale - Labor	N	E
621405	Recharge-Graphics	N	E	624110	Subrecipients <= 25,000	N	E	651120	Rchrg-Prchs resale - Materials	N	E
621406	FMRL (EERC) Recharge	N	E	625000	Medical, Dental and Optical	Y	E	651125	Rchrg-Prchs resale - Supplies	N	E
621407	ARL (EERC) Recharge	N	E	625005	Employee Medical Physicals	N	E	651130	Rchrg-Prchs resale-Dry Food	N	E
621409	NMARL (EERC) Recharge	N	E	625010	Athletic Medical	N	E	651135	Purchases Discounts	N	E
621410	Recharge - Laundry	N	E	625015	Athletic Training	N	E	651140	Purchases Returns & Allowances	N	E
621411	PTC (EERC) Recharge	N	E	625030	Medical Supplies	N	E	651145	Inventory Adjustment	N	E
621412	Particulate (EERC) Recharge	N	E	626000	Online Prog Manage (OPM) Fee	Y	E	651150	Freight In	N	E
621413	CFBR (EERC) Recharge	N	E	626005	Online Prog Manage(OPM)FeeGRAD	N	E	661000	Waivers/Scholarships/Fellowshi	Y	E
621414	Sample Trailer (EERC) Recharge	N	E	626010	Online Prog Manage(OPM)FeeUGRD	N	E	661005	Scholarships	N	E
621415	Fuel Prep (EERC) Recharge	N	E	628000	Strategic Investment Fee	Y	E	661007	Tuition Remission	N	E
621416	Recharge Research Information	N	E	628005	Strategic Investment Fee	N	E	661010	Fellowships	N	E
621417	Software Tech Recharge	N	E	629000	Support Allocation Costs	Y	E	661015	Other Waivers	N	E
621418	ERC ENG Serv Rechrge Center	N	E	629005	Support Allocation Costs	N	E	661020	Title IV Grants - Stdtd Fin Aid	N	E
621419	EERC Field Safety Recharge	N	E	631000	Miscellaneous Expenses	Y	E	661025	Stipends	N	E
621420	EERC Geoscience Recharge	N	E	631005	Cash Short	N	E	661200	HEERF Aid to Students	N	E
621435	Ticket Master Outlet	N	E	631010	Other Expenses	N	E				
621440	Ticket Master Box Office	N	E	641000	Interest Expense	Y	E				
				641005	Interest Expense	N	E				

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Account	Account Description	Budget	Type	Account	Account Description	Budget	Type	Account	Account Description	Budget	Type
670000	Non Operating Expenses	Y	E	683000	Other Capital Payments	Y	E	722000	Transfers Out	Y	E
671000	Non Operating Expenses	Y	E	683055	Special Assessment Principal	N	E	722001	Transfers Out	Y	E
671005	Non Operating Expenses	N	E	683060	Special Assessment Interest	N	E	722005	Intertransfer	N	E
671010	CARES Act Aid to Students	N	E	691000	Equipment >=\$10K	Y	E	722010	Intratransfer	N	E
671205	Bond Issuance Cost Expense	N	E	691005	Office Equipment >=\$10K	N	E	722015	Mandatory Transfers	N	E
671206	COP Issuance Costs	N	E	691010	Athletic Equipment >=\$10K	N	E	722020	Gen&SpecGrantExp(NDUSuseonly)	N	E
680000	Capital Asset Expense	Y	E	691015	Audio Visual Equip >=\$10K	N	E	722024	InterInst Trnsfr-NDUSOapproval	N	E
681000	Capital Assets	Y	E	691020	Equipment Fabrication	N	E	722025	Tr to Bldg Auth (NDUSuseonly)	N	E
681005	Building/Leasehold Impr Additi	N	E	691025	Maintenance/Constr Equip>=\$10K	N	E	722026	PriorPeriod NetPosition Adjust	N	E
681010	Long-term lease additions	N	E	691030	Musical Equipment >=\$10K	N	E	730000	Facilities & Administration	Y	E
681015	CIP Additions	N	E	691035	Other Equipment >=\$10K	N	E	730001	Facilities & Administration	Y	E
681020	Infrastruct/Land Impr Addition	N	E	691040	Vending/Food Equip >=\$10K	N	E	730002	Facilities & Administration	Y	E
681025	Intangible Asset Additions	N	E	691045	Mineral,Water,TimberRightsInta	N	E	730005	Admin Allowance 90% Federal	N	E
681026	SBITA DIP Additions	N	E	691050	Copyright Intangible	N	E	730010	Admin Allowance 10% State	N	E
681030	Land Additions	N	E	691055	Patent Intangible	N	E	730015	Admin Allowance	N	E
681035	Library Book Additions	N	E	691060	Trademark Intangible	N	E	730016	Admin Allowance 5%	N	E
681040	Machinery/Equipment Additions	N	E	691065	Website Intangible	N	E	730020	Facilities & Administration	N	E
681045	Motor Vehicles Additions	N	E	691070	Other Easements Intangible	N	E				
681050	Building/Leasehold Impr Del	N	E	691075	Right of Way Intangible	N	E				
681055	Long-term lease deletions	N	E	691080	Logos Intangible	N	E				
681060	CIP Deletions	N	E	691085	Not Owned Equip/Fabrication	N	E				
681065	Infrastructur/Land Impr Deleti	N	E	693000	IT Equipment >=\$10K	Y	E				
681070	Intangible Asset Deletions	N	E	693005	Computer Equipment >=\$10K	N	E				
681071	SBITA DIP Deletions	N	E	693015	IT Printers >=\$10K	N	E				
681075	Land Deletions	N	E	693020	Other IT Equipment >=\$10K	N	E				
681080	Library Book Deletions	N	E	693025	Telecommunications >=\$10K	N	E				
681085	Machinery/Equipment Deletions	N	E	693030	Internally Dev Software Intang	N	E				
681090	Motor Vehicles Deletions	N	E	693035	Capitalized Software Intangibl	N	E				
682000	Land and Buildings	Y	E	700000	Other Bond Pymnt, Depr, Etc.	Y	E				
682005	Architect Fees Capitalized	N	E	700001	Other	Y	E				
682007	Consulting Capitalized	N	E	701000	Bond Payments	Y	E				
682015	Engineering Fees Capitalized	N	E	701005	Bond Interest Pymts	N	E				
682020	Building Impr Capitalized	N	E	701006	COP Interest Payments	N	E				
682030	Electrical Contractor Capitali	N	E	701010	Bond Principal Pymts	N	E				
682040	General Contractor Capitalized	N	E	701011	COP Principal Payments	N	E				
682050	Heating/Ventilation Capitalize	N	E	701015	Notes Payable - Interest Pymts	N	E				
682060	Land & Site Preparation Capita	N	E	701020	Notes Payable - Principal Pymt	N	E				
682070	Surveying Capitalized	N	E	702000	Depreciation Expense	Y	E				
682075	Testing Services Capitalized	N	E	702005	Depreciation Expense	N	E				
682080	Internal Labor Capitalized	N	E	702010	Amortization Expense	N	E				
682085	Internal Materials Capitalized	N	E	715000	Other Additions/Deductions	Y	E				
682090	Othr Capital Pymnts Capitalize	N	E	715001	Other Additions/Deductions	Y	E				
682100	Mechanical Contractor Capi	N	E	715015	Other Additions/Other Deduct	N	E				
682110	Special Assessments	N	E	721000	Interdept Transfer	Y	E				
682113	Furniture Capitalized	N	E	721005	Interdept Service	N	E				
682115	Asbestos Capitalized	N	E	721010	Interdept Inst Support	N	E				
682120	Software Subscription Cap	N	E	721015	Interdept Investment	N	E				