

Northeastern State University
 Account Codes
 Chart A
 Updated November 2020

Account Type	Roll Up	Account Code	Description	Data Entry	Status
51					
Professional Services	L160	Professional Services			
		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
		515530	Pro Fee Veterinary Services	Y	A
		L3602	Reportable Compensation		
				B	
		517110	Moving Expenses - Employee Transfer	Y	A
52					
Travel	L1620	Travel			

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	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	
	531390	Photographic Supplies and Service	Y	A	

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		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
		537150	Shop Supplies - Non Production	Y	A
		537160	Seeds Plants and Fertilizer	Y	A
		537170	Wildlife Research Supplies	Y	A

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		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	
		555000	PMT Loc Gov Sub & Non Prof Ent	Y	A
	L3635	Utility Expenditures			
		531351	Utility Water Charges	Y	A
		531352	Utility Sewage Charges	Y	A
		531353	Utility Garbage Charges	Y	A
		531359	Utility Other Charges	Y	A
		531360	Utility Gas Charges	Y	A
		531370	Utility Electric Charges	Y	A
				B	

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Account Type	Roll Up	Account Code	Description	Data Entry	Status
				B	
	L1631	Indirect Cost Expenditures			
		L3631 Indirect Cost Expenditures			
		531601 Indirect Costs		Y	A
				B	
				B	
54 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
				B	
				B	
55 Library Books	L1650	Library Additions			
		L3650 Library Additions			
		542120 Permanent Books and Periodicals		Y	A
		542121 Permanent Collection Electronic		Y	A
				B	
				B	
59 Debt Related Expenses	L1649	Capital Debt Expenditures			
		L3649 Capital Debt Expenditures			
		548110 Principal Payments		Y	A

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Account Type	Roll Up	Account Code	Description	Data Entry	Status
		548120	Interest Payments	Y	A
		548130	Other Expenses - Bond Debt	Y	A
				B	
				B	
5A					
Teaching Salaries	L150	Teaching Salaries			
		L3501 Teaching Salaries			
		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	
				B	
5B					
Professional Salaries	L151	Professional Salaries			
		L3502 Professional Salaries			
		511150	Full Time Professional Salary	Y	A
		511151	Part Time Professional Salary	Y	A
		511159	Wages Exempt Leave and Other	Y	A
				B	
				B	
5C					
Non Professional Salaries	L152	Non Professional Salaries			
		L3503 Nonprofessional Salaries			
		511160	Full Time Nonprofessional Salary	Y	A
		511161	Part Time Nonprofessional Salary	Y	A
		511169	Wages Non Exempt Leave and Other	Y	A
				B	
				B	
5D					
Other Wages	L153	Other Wages			
		L3504 Other Wages			
		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
		511430	Wireless Device Allowance	Y	A
		511900	Practice Plan Payment to Dr	Y	A
				B	
				B	
5E					
Benefits	L154	Fringe Benefits and Taxes			
		L3510 Benefits			

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		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
				B	
				B	
	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