

MINOT STATE UNIVERSITY

Account Code Examples and Use Guide

Expense Accounts used on Vouchers, T&E Reimbursements, Journals and SSI's

Travel, Memberships, Registrations & Employee Education

Account #	Description	Examples
521015	In State - Lodging	Rooms in the state of ND - Reimbursed at the State Rate - \$99 plus tax
521020	In State - Meals	Meals for employee in ND reimbursed at the state rate - requires overnight stay - \$45 per day
521030	In State - Vehicle Mileage	Mileage in ND only
521035	Meals Taxable	Meals for employee in ND reimbursed at the state rate when there is no overnight stay - \$45 per day
521045	Motor/Aircraft Pool	Charges for use of State Fleet vehicles - charged to departments by Facilities
521055	Moving - Taxable	Moving reimbursements reported as taxable to the employee.
521065	Other Transportation & Misc Ex	Taxi Fares, any non-meal tips paid out (cannot exceed 15%), subway, metro, parking, phone, internet (work related use), fuel for rental vehicles.
521070	Out of State-Air Transportatio	Airfare outside of ND
521075	Out of State - Lodging	Lodging outside of ND - paid at actual costs
521080	Out of State - Meals	Meals for employee paid at per diem rate for location traveled
521090	Out of State - Vehicle Mileage	Mileage reimbursed outside the ND Border - \$0.70 per mile for first 300 miles - \$0.18 remaining distance. First and Last Day travel only.
521103	Travel -Team	Group travel for athletic teams or student groups - Includes lodging, meals, transportation, registration fees, entrance fees, etc
521105	Travel - Students	Travel for individual students - Includes lodging, meals, transportaion, registration fees, entrance fees, etc
522010	Intl Air Transportation	Air Travel outside of the US
522015	Intl Lodging	Lodging outisde of the US - paid at actual costs
522020	Intl Meals	Meals for employee paid at per diem rate for location traveled
522025	Intl Mileage	Mileage reimbursed outside the ND Border in another country - \$0.70 per mile for first 300 miles - \$0.18 remaining distance. First and Last Day travel only.
522030	Intl Meals Taxable	Meals for employee during out of country travel when there is no overnight stay
522035	Intl Other Trans & Misc Exp	Taxi Fares, any non-meal tips paid out (cannot exceed 15%), subway, metro, parking, phone, internet (work related use), fuel for rental vehicles, paid for on trips outside the US Borders
611010	Dues & Memberships	Membership in professional organizations or society that will increase campus visibility - Must be in Minot State Name - No individual memberships without exception
611020	Professional Development	Conferences, training and webinar registration fees for employees
611025	Employee Education	Payments made to an employee or to another institution or organization on their behalf for education - taxable to the employee at certain dollar threshold.

Supplies, Minor Equipment, Printing & Postage		
Account #	Description	Examples
531005	Data Processing Supply - Misc.	Computer operation supplies - printer ink cartridge/toner, mouse, keyboard, flash drives, laptop batteries
531010	Network Supplies	Cables, cords, connectors, switches
531015	Software/License/Maint Non Cap	Software license, subscriptions or maintenance - 1 year or less.
532010	Athletic Supplies	All athletics supplies, clothes, shoes, jerseys, bags, other minor equipment used for one season
532015	Audio Visuals	Microfilm, microfiche, cassettes, records/albums, slide duplication
532020	Books	Purchase of books for department use or Library
532045	Films/Video	Films and Video Tap
532050	Instructional Supplies	Supplies used to teach a course.
532060	Lab Supplies	Supplies used in Labs - Research or Teaching - Cadavers, tubing, bottles, gloves, animal food, chemicals
532061	Chemical and/or Biological Sup	Chemicals used in labs or research.
532070	Microfilm Supplies	Supplies needed to read or process microfilm, or the microfilm itself.
532080	Nursing Supplies	Nursing Dept Supplies - gloves, face masks, IV's, tubing, gowns, syringes, containers
532085	Periodicals	Library use only - magazines, newspapers, journals, yearbooks, indexes, cumulative series
532090	Library Continuations	Series of published materials from an organization or society - each volume is published individually over span of time.
532091	Library Approval Plans	Monographic titles covered by a specific predefined subject oriented approval plan
532095	Photography Supplies	Camera batteries, film
532100	Publications	Series of published materials from an organization or society - Publication of an article and reprints.
532101	InterLibrary Loan/Publications	Interlibrary loans and costs incurred in the publication and reprint.
532115	Reference Materials	Survey results, student leads, special reports
532120	Research Supplies/Materials	Items used for research outside of class labs - test kits, chemicals
532121	Electronic Resrces Non-SBITA	Online Database searching and subscription fees with a life of less than one year
532130	Subscriptions Non-SBITA	Newspapers, magazines or journals purchased for departments other than Library
532145	Video Audio Cassettes/Tapes	All audio and Video
533005	Banquet and Meeting Food & Bev	Conference/meeting/workshop/events food provided by MSU
533010	Clothing	Shirts, sweatshirts, polos, pants - not used in athletic sports or for teams.
533015	Smallwares	Dishes, utensils, small appliances, other items used to prep and serve food.
533020	Athletic Food Non-Travel	Athletic use only - food provided to athletes when not traveling for games or pre-games
533025	Food Supplies	Paper plates, napkins, cups, containers, sugar packets, spices, condiments, serving trays
533065	Uniforms & Linens	Uniforms, shirts as uniform, table cloths, bedding
534020	Building Supplies	Used by Facilities - Non-capital supplies used in projects and work orders in building repairs and upgrades - Ceiling tiles, boards, flooring, glass replacement, sheetrock, wall texture, interior doors.
534025	Custodial Supplies	Used mostly by Facilities - cleaning supplies for campus should be run through Facilities unless approved through an exception.
534030	Electrical Supplies	Used mostly by Facilities - Non-Capital supplies related to repairs and upgrades - lights, wires, adapters, cords, LED lights, conduit
534035	Equipment Repair Parts	Used mostly by Facilities - Parts to repair equipment to working or new condition - motors, pumps, tires, blades, fans
534040	Fuel & Oil - Vehicle	Used mostly by Facilities - fuel purchased for State Fleet and MSU owned vehicles. Rental car fuel is coded to 521065.
534045	Hardware & Bldg Supply	Used mostly by Facilities - keys, bolts, screws, nails, brackets, locks, door handles
534065	Landscaping & Ground Supplies	Used mostly by Facilities - Dirt, Hose, seed, fertilizers, ice melt, sand
534070	Maintenance Supplies	Used mostly by Facilities - Supplies used to maintain items in their current state. Filters, fluids, salts, tapes, chemicals, hoses, sealant
534105	Paint	Used mostly by Facilities - Paint used in projects for building repairs and upgrades
534110	Part Supplies	Used mostly by Facilities - Anchors, bolts, washers, belts,
534115	Plumbing Supplies	Used mostly by Facilities - faucets, pipe, tape, shower heads, valves
534145	Sanitation Supplies	Used mostly by Facilities - supplies for disposal or sterilization items
534155	Shop Supplies	Used mostly by Facilities - Supplies to be used in future or throughout multiple uses. Oil, antifreeze, gloves, towels, drill bits, filters, nuts, bolts, tape, wipers
535045	Other Supplies	Items for giveaway or handouts at events, batteries, materials on repair services, first aid items, prizes for giveaway, items given to award recipients, memorial non-cash gifts.
535050	Name Tags, Bus Cards, ID Cards	Any name tag or ID cards, desk wedge, name plates, badges
535055	Plaques & Trophies	Name plates on scholarship plaques. Need prior approval for plaques and trophies purchased for individuals for a special occasion.

Account #	Description	Examples
535060	Promotional Supply Unlicensed	Need prior approval on file to purchase items to promote your program with a MSU Logo on it. Items given away at booths.
535100	Expendable Equip Not Tagged	All Minor Equipment not tracked in inventory (single item purchase under \$2500) with a useful life greater than one year. Stapler, ruler, scissor, storage tote, hole punch, computer, desk, chair, file cabinet, headset, bookcases, gym equipment, research equipment, banners, blinds, bulletin boards, carts, musical instruments, a/v equipment, freezers, refrigerators, furniture, ipad, tablets, monitors, projectors, podiums, tables, tvs
535210	Copyright-NonCap	All costs associated with a Copyright under \$25,000
535215	Patent-NonCap	All costs associated with a Patent under \$25,000
535220	Trademark-NonCap	All costs associated with Trademark under \$25,000
535225	Website-NonCap	Costs to develop a website internally are under \$50,000 - Costs to create a website by a 3rd party are under \$25,000
535230	Other Easement-NonCap	All costs associated with Easements under \$25,000
535235	Right of Way-NonCap	All costs associated with Right of Way under \$25,000
535240	Logos-Non Capitalized	All costs associated with the creation of a logo under \$25,000
536010	Interdepartmental-Paper	Used by Publication and Design to charge departments for paper charges.
536015	Office Supplies	Used in the office and not instruction - general desk supplies, clips, binders, file folders, labels, calendars, stampers, cardboard storage boxes, pens, hanging files, tape, staples, paperclips, folders, highlighters, shredder bags
536020	Paper Products	Legal pads, post its, notepads, blank envelopes, special forms, index cards, cardstock
541005	Bulk Mailing Charges	Used by Mail Room to bill departments for bulk mailings
541015	Postage or P.O. Box Rental	Used when remote employees are not able to use Mail Room meter
541020	Postage Due	Used by Mail Room to bill departments for PS Due charges notified to MSU by Post Office.
541025	Postage Meter	Used by Mail Room to bill departments for Meter charges
541030	Postage Stamps	Used by Mail Room to purchase postage stamps for sale at MSU Post Office
542010	Copier Supplies	Copier Toner, parts, staples, copier accessories
542025	Printing	Used by Publication and Design to charge departments for printing charges sent off campus.
542030	Copies/Duplicating	When copies are made with another party outside of the department
542040	Recharge - Copying	Used by Publication and Design to charge departments for printing jobs done through their office.
551005	Computer Equipment under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements. - Computers and add ons.
551020	Other IT Equipment under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements. - Projectors, digital cameras, scanner, router, switches
551025	Printer Equipment under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
551035	Telecomm Equip under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
552005	Office Equipment under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements. File cabinet, desk, copiers.
552010	Athletic Equipment under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
552015	Audio Visual Equip < \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
552020	Maint/Constr Equip<\$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
552025	Musical Equip under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
552030	Other Equipment under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
552035	Vending/Food Equip under \$5,000	Equipment purchased with a cost between \$2500 and \$5,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
553005	Computer Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements. - Computers and add ons.
553020	Other IT Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements. - Projectors, digital cameras, scanner, router, switches
553025	Printer Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.

Account #	Description	Examples
553035	Telecomm Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
554005	Office Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements. File cabinet, desk, copiers.
554010	Athletic Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
554015	Audio/Visual Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
554020	Maint/Constr Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
554025	Musical Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
554030	Other Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
554035	Vending/Food Equip >=\$5K <\$10K	Equipment purchased with a cost between \$5,000 and \$10,000. Includes shipping, installation and training. Does not include warranties or maintenance agreements.
Utilities, Phone, Cable & Internet Expenses		
Account #	Description	Examples
561005	Asbestos Abatement and Removal	Used by Facilities when asbestos removal is not associated with the capitalization of a project.
561010	Coal	Used by Facilities
561015	Electricity	Used by Facilities - Xcel Energy
561020	Heating Oil	Used by Facilities
561025	Propane	Used by Facilities
561027	Glycerin	Used by Facilities
561030	Natural Gas	Used by Facilities - Rainbow Gas, MDU
561035	Radio/Hazard Waste Disposal	Disposal charges added on to invoice for hazard waste.
561060	Waste Disposal and Landfill	Mostly used by Facilities - Costs to remove garbage and recycling from the campus, Landfill charges. Tree disposal, cardboard pickup
561070	Water and Sewer	Used by Facilities - City of Minot
602005	Cellular Phones	Cell Phone Charges, Hot Spots, Mobile data charges
602010	Fax Charges	Charges for Fax Calls - No longer billed to depts.
602015	ITD Services	Services provided to the university by NDIT
602020	Long Distance	Long distance phone charges - SRT, CenturyLink, Telespan
602025	Line Charges	Monthly line charges for telephone service - installation, maintenance and fees.
602070	Voice/Data Telephone Service	Voice/Data charges - Midco, Twilo
621326	Cable TV	Cable TV charges - Midco Vendor #0000179980
621328	Internet Services	Internet charges provided by a vendor other than NDIT - SRT, Midco

Insurance Payments		
Account #	Description	Examples
571005	Collision & Comprehensive	Paid by Business Office
571010	Fidelity Insurance	Paid by Business Office
571015	Liability Insurance	Paid by Business Office
571020	Other Insurance	Event Coverage, Insurance paid on equipment transportation, Comprehensive Insurance, Travel Insurance for Study Abroad
571025	Property Insurance	Paid by Business Office - ND Insurance Reserve - Fine Arts Policy, Bubble Insurance
571030	Risk Management Premiums	Fund Contributions for the year to cover state policy for employees.
Rentals and Leases		
Account #	Description	Examples
581015	Equipment Rental Short Term	Rental or Lease of equipment for less than one year or total payments less than \$60,000 over term of contract - Contractor equipment rentals, lifts
581025	Equipment Lease Interest	Used when a multi year lease agreement is signed and total payments are over \$60,000 - Need lease schedule from Business Office
581030	Equipment Lease Principal	Used when a multi year lease agreement is signed and total payments are over \$60,000 - Need lease schedule from Business Office
581035	IT Equipment Lease Interest	Used when a multi year lease agreement is signed and total payments are over \$60,000 - Need lease schedule from Business Office
581040	IT Equipment Lease Principal	Used when a multi year lease agreement is signed and total payments are over \$60,000 - Need lease schedule from Business Office
581045	IT Equipment Rental Short Term	Rental or Lease of equipment for less than one year or total payments of less than \$60,000 over term of contract
581055	OfficeEquip Rental-ShortTerm	Rental or Lease of equipment for less than one year or total payments of less than \$60,000 over term of contract
581060	Other Rental - Short Term	Rental or Lease of equipment for less than one year or total payments of less than \$60,000 over term of contract - Chairs, tables, tents, ice time, rental cars (need prior approval), field rental, gas cylinder rentals/leases, storage rental, carts, musical instruments, movies, plants, trailers
581070	SBITA Principal	Software subscription agreements of more than one year with a total cost exceeding \$120,000 - Need schedule from Business Office
581075	SBITA Interest	Software subscription agreements of more than one year with a total cost exceeding \$120,000 - Need schedule from Business Office
582005	Booth&Room Rental-ShortTerm	Room rentals for conferences or meetings, Booths at conferences or displays at events.
582030	Building Rental Short-Term	Rental or Lease of Building for less than one year or total payments of less than \$60,000 over term of contract
582035	Land Rental - Short Term	Rental or Lease of Land for less than one year or total payments of less than \$60,000 over term of contract
582040	Building Lease Interest	Used when a multi year lease agreement is signed and total payments of more than \$60,000 - Need lease schedule from Business Office
582045	Land Lease Interest	Used when a multi year lease agreement is signed and total payments of more than \$60,000 - Need lease schedule from Business Office
582050	Building Lease Principal	Used when a multi year lease agreement is signed and total payments of more than \$60,000 - Need lease schedule from Business Office
582055	Land Lease Principal	Used when a multi year lease agreement is signed and total payments of more than \$60,000 - Need lease schedule from Business Office

<i>Fees, Licenses & Services</i>		
Account #	Description	Examples
591025	Maintenance Agreements	Contracts/Agreements to maintain equipment - all charges to keep machine up and running including copy charges on copiers and overage.
591070	Repairs IT	Not typically used
591095	Repair Services Noncapitalized	Expenditure incurred to maintain a plant asset in its normal state of operation
591105	Repair Supplies Noncapitalized	Expenditure incurred to maintain a plant asset in its normal state of operation and does not extend the useful life.
621020	Advertising Services-Radio	Public notices, announcements, marketing, or hiring ads
621023	Advertising Online/Internet	Public notices, announcements, marketing, or hiring ads
621025	Advertising Services-TV	Public notices, announcements, marketing, or hiring ads
621030	Advertising Services-Print	Public notices, announcements, marketing, or hiring ads
621035	Advertising Services-Other	Public notices, announcements, marketing, or hiring ads - Billboard signs
621040	Athletic Settlement Expense	Funds from events/tournaments held in conjunction with another entity in which a net loss or profit occurs.
621045	Athletic Special Assistance	Items provided to student-athletics for special assistance - clothing, travel home, school supplies
621050	Athletic Guarantees	Payments to other colleges and university to guarantee events will not be cancelled
621051	Athletic Conference Fee	Fees required by the conference
621055	Athletic Officials/Game Person	Payments to individuals officiating athletic games, tournaments or intramural events.
621060	Awards, Rewards, Prizes	Items or amounts awarded to a non-employee. Any cash award to an employee must run through payroll.
621070	Bank Fees	Used by the Business Office - record fees charged by the bank for services, transfers or NSF.
621071	Credit Card Fees	Service and processing fees charged for using a credit card.
621075	Book Binding	All book binding fees - Includes Thesis binding
621080	Collection Expense	Used by the Business Office when collection agency is used to collect balances on Accounts Receivable.
621100	Contract Services	Formal Contracts - Operating services under contract - snow removal, guest artist, models, lawn care, alarm monitoring, physical therapy, security, equipment maintenance, sports medicine, facilities management, other contracted labor.
621120	Custodial and Maintenance Contracts	Custodial and maintenance contracts - pest control, janitorial services,
621145	Film Processing	Video dupliating, film development
621150	Freight & Express	Shipping and freight charges on items purchased. Equipment over \$2500 purchased should include shipping costs with the cost of the item.
621160	Group Concession Payments	Payments made to a volunteer organization - non-employees
621230	IT Contractual Services	Contract charges and processing services provided by an outside organization
621235	IT Services	Data processing services provided by an outside organization
621240	NDUS CTS Assessments	HECN/CND and other CTS assessments to campus
621275	Laundry & Dry Cleaning	Cleaning of Rugs, Towels, Costumes, Bedding, Linens, Tuxedos
621285	Licenses & Taxes	Legally required taxes and licenses needed to conduct operations - gaming, clocks, building permits, motor vehicles, music broadcast, real estate.
621290	Drilling Fees	Not used
621295	Outside Lab Fees	Fees to an outside lab to conduct analysis
621300	Loan Principal Cancelled	Used by the Business Office - Record the reduction of receiveables
621320	Online Database Services	Online Providers or holders of data to be used in operations
621325	Other Operating Fees	Service fees to individuals or organizations that do not fit into other categories - labor or repair services not under contract, online course fees, embroidery, framing, cleaning, painting, proctoring, assessments, labor on items purchased, cpr cards, equipment maintenance, interior finishes repairs, testing services, analysis fees, other fees that are not material goods, late fees, tariff & import charges.
621330	Participant Fees	Payments to individuals for participating in project, study or event.
621335	Passport	Passport registration and photo fees
621345	Photo ID Services	For professional sitting/visa
621360	Promotional Fees - Non Liscens	Not used
621390	Royalty Payments	Payments to use music, plays, or other licensed/copyrighted products.

Payments to Non-Employees on NIH or NSF Grants		
Account #	Description	Examples
622005	Participant Support Stipends	Payments to non-employee individuals for stipends covered under participant support costs paid from an NIH or NSF Grant
622010	Participant Support Subsistenc	Payments to non-employee individuals for participant subsistence allowance support costs paid from an NIH or NSF Grant
622015	Participant Support Travel	Payments to non-employee individuals for travel reimbursed by a NIH or NSF Grant
622020	Participant Support Other	Payments to non-employee individuals for participant support costs paid from an NIH or NSF Grant
Payments to Non-Employees for Services		
Account #	Description	Examples
623005	Accountants	Tax, compilation, accountant services provided by an outside firm or individual.
623010	Architects	Architectural fees for non-capitalized projects
623015	Artistic & Design Service	Payments to outside vendor for design of posters, flyers, lettering, decals, non architectural design services
623020	Audit	Audit services provided by outside firm, individual or government agency
623025	Consultants	Non employees who provide professional advice or services. Not presenting in a group session.
623035	Background Investigations	Professional services for background investigations - Sterling, ND Attorney General, NCSI
623055	Engineers	Engineering fees for non-capital projects
623060	Entertainers/Performers	Performing Artists, musicians, actors, bands, magicians, comedians, pep band, hypnotist - non employees.
623075	Honorarium	Used to pay Student Teacher Advisors, exhibitors, board member stipends - payments to distinguish honor, symbolize respect, esteem or admiration to an individual (nonemployee) - Non Grant funds.
623090	IT-Consultant/Development	IT Consultant for advice - Custom Course development
623095	Lecture	Outside organization or individual for teaching a class.
623100	Legal	Non-employee or outside organization for legal services - immigration services, legal consultation, workplace investigations
623105	Land Survey Fees	Surveyors - Masterplan
623110	Medical Professional Fees	Non-employee to provide medical services or advice
623155	Other Professional Fees	Other professional fees not paid elsewhere - mentors, catering, accreditation fees, bus passes & taxi, interpreters, newsclipping services, policing
623165	Professional Licensing Fees	Professional licensing fees for employees - CPA, CFP, physicians, electrician, plumbers
623180	Research	Research services provided by an outside organization or individual
623185	Speaker	Individuals (non-employee) hired to speak at conference, meeting, or guest lecturer.
623200	Non Employee Expenses	Non-Employee reimbursement for meals, lodging, transportation, miles. Payments to vendors for non-employee expenses.
626005	Online Prog Manage(OPM)FeeGRAD	Paying a third party vendor for online class marketing and support.
626010	Online Prog Manage(OPM)FeeUGRD	Paying a third party vendor for online class marketing and support.
Other Expenses		
Account #	Description	Examples
631005	Cash Short	Shortages in cash or till funds.
631010	Other Expenses	Expenses not used in any other account code - Sales tax, entry fees, refunds of payments from a prior fiscal year, activities for students, sponsorships, transfers in fiduciary funds

Grant Subcontract Agreements		
Account #	Description	Examples
624005	Subcontracts > 25,000	Used with Grants and Contracts - Sub grants or contract payments where the total paid to date exceeds \$25,000 - Payments made for the procurement of goods and services
624010	Subcontracts =< 25,000	Used with Grants and Contracts - Sub grants or contract payments where the total paid to date is less than or equal to \$25,000 - Payments made to pay for the procurement of goods and services
624105	Subrecipients > 25,000	Used with Grants and Contracts - Subrecipient payments where the total paid to date exceeds \$25,000 - Payments made for Financial Assistance
624110	Subrecipients =< 25,000	Used with Grants and Contracts - Subrecipient payments where the total paid to date is less than or equal to \$25,000 - Payments made for Financial Assistance
Medical Expenses		
Account #	Description	Examples
625010	Athletic Medical	Payments for Student-Athlete medical bills paid by Athletics Dept.
625015	Athletic Training	Athletic training expenses charged to individual teams.
625030	Medical Supplies	Used by Student Health for supplies used in their department.
Purchases for Departments in the Business of Selling Items		
Account #	Description	Examples
651005	Purchases for resale	Used by departments that keep inventory records and in the business of selling items.
651040	Purchases for resale - Materia	Used by departments that keep inventory records and in the business of selling items.
651045	Purchases for resale - Supplie	Used by departments that keep inventory records and in the business of selling items.
651051	Purchases for Resale-Food	Used by departments that keep inventory records and in the business of selling items.
651052	Purchases for Resale-Candy/Pop	Used by departments that keep inventory records and in the business of selling items.
651135	Purchases Discounts	Used by departments that keep inventory records and in the business of selling items.
651140	Purchases Returns & Allowances	Used by departments that keep inventory records and in the business of selling items.
651145	Inventory Adjustment	Used by departments that keep inventory records and in the business of selling items.
651150	Freight In	Used by departments that keep inventory records and in the business of selling items.
Payments to Students for Financial Aid		
Account #	Description	Examples
661005	Scholarships	Outside sources of funding to pay part or all of students educational expenses.
661007	Tuition Remission	Recording an award to a grad student for cost of tuition only - Grants Funds
661010	Fellowships	Awards given to grad students
661015	Other Waivers	Reduction of part or all of a student's tuition and fees charged through the Campus Solutions module.
661025	Stipends	Must be approved by the Business Office to use. Student payments only.
Expenses Associated with Capital Payments		
Account #	Description	Examples
682005	Architect Fees Capitalized	Used with capital projects for new constructions or betterments.
682007	Consulting Capitalized	Used with capital projects for new constructions or betterments.
682015	Engineering Fees Capitalized	Used with capital projects for new constructions or betterments.
682020	Building Impr Capitalized	Used with capital projects for new constructions or betterments.
682030	Electrical Contractor Capitali	Used with capital projects for new constructions or betterments.
682040	General Contractor Capitalized	Used with capital projects for new constructions or betterments.
682050	Heating/Ventilation Capitalize	Used with capital projects for new constructions or betterments.
682060	Land & Site Preparation Capita	Used with capital projects for new constructions or betterments.
682070	Surveying Capitalized	Used with capital projects for new constructions or betterments.
682075	Testing Services Capitalized	Used with capital projects for new constructions or betterments.
682080	Internal Labor Capitalized	Used with capital projects for new constructions or betterments.
682085	Internal Materials Capitalized	Used with capital projects for new constructions or betterments.
682090	Othr Capital Pymnts Capitalize	Used with capital projects for new constructions or betterments.
682100	Mechanical Contractor Capi	Used with capital projects for new constructions or betterments.
682110	Special Assessments	Used with capital projects for new constructions or betterments.
682113	Furniture Capitalized	Used with capital projects for new constructions or betterments.
682115	Asbestos Capitalized	Used with capital projects for new constructions or betterments.
682120	Software Subscription Cap	Used with capital projects for new constructions or betterments.
683000	Other Capital Payments	Used with capital projects for new constructions or betterments.
683055	Special Assessment Principal	Used when special assessments will be paid over multiple years - need schedule from Business Office

Account #	Description	Examples
683060	Special Assessment Interest	Used when special assessments will be paid over multiple years - need schedule from Business Office
691005	Office Equipment >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
691010	Athletic Equipment >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
691015	Audio Visual Equip >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
691025	Maintenance/Constr Equip>=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
691030	Musical Equipment >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
691035	Other Equipment >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
691040	Vending/Food Equip >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
691045	Mineral,Water,TimberRightsInta	Mineral/Water/Timber Rights and all associated costs that exceed \$25,000
691050	Copyright Intangible	Copyright costs and all associated costs that exceed \$25,000
691055	Patent Intangible	Patent costs and all associated costs that exceed \$25,000
691060	Trademark Intangible	Trademark costs and all associated costs that exceed \$25,000
691065	Website Intangible	Costs incurred to create a website over \$25,000, internally developed websites need to exceed \$50,000
691070	Other Easements Intangible	Easement costs and all associated costs that exceed \$25,000
691075	Right of Way Intangible	Right of Way costs and all associated costs that exceed \$25,000
691080	Logos Intangible	Logo costs and all associated costs that exceed \$25,000
693005	Computer Equipment >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
693015	IT Printers >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
693020	Other IT Equipment >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
693025	Telecommunications >=\$10K	Equipment purchases with a cost over \$10,000 - includes shipping, installation, and training costs. Does not include warranty or maintenance costs.
693030	Internally Dev Software Intang	All costs associated with developing software over \$50,000
693035	Capitalized Software Intangibl	Purchased software with a cost over \$10,000. Includes training and implementation costs.

Transfer Accounts used on Journals to transfer cash between funds

Account #	Description	Examples
491010	Interdept Inst Support	Transfer of funds for temporary support for operations.
491015	Interdept Investment	Transfer of funds for a strategic initiative
721010	Interdept Inst Support	Transfer of funds for temporary support for operations
721015	Interdept Investment	Transfer of funds for a strategic initiative
490002	Interfund Transfers	Voluntary transfers of cash between funds in different fund groups. (Ex Fr 2XXXX to 3XXXX) must offset with 722005
490004	Intrafund Transfers	Voluntary transfers of cash between funds in the same fund group. (Ex Fr 2XXXX to 2XXXX) must offset with 722010
490009	Mandatory	Used by Business Office to record transfers for Bond payments. Used with account 722015
722005	Intertransfer	Voluntary transfers of cash between funds in different fund groups. (Ex Fr 2XXXX to 3XXXX) must offset with 490002
722010	Intratransfer	Voluntary transfers of cash between funds in the same fund group. (Ex Fr 2XXXX to 2XXXX) must offset with 490004
722015	Mandatory Transfers	Used by Business Office to record transfers for Bond payments. Used with account 490009
722026	PriorPeriod NetPosition Adjust	Used by the Business Office to record transactions from a prior fiscal year.