

MINOT STATE UNIVERSITY		
Account Chartfield - Expense Accounts		
Account #	Description	Examples
521005	Registration Fees	conf/ed training reg only
521010	In State Air Transportation	Airfare in ND
521015	In State-Lodging	Hotel/Motel rooms in ND - reimbursed at the state rate
521020	In State-Meals (non taxable)	Meals you are being reimbursed for when you spend the night - reimbursed at the state rate
521030	In State-Vehicle Mileage	Mileage in ND only
521035	Meals Taxable	Meals you are being reimbursed for when you don't spend the night - reimbursed at the state rate
521045	Motor/Aircraft Pool	MotorPool charges
521050	Moving-Non Taxable	Moving expense that we don't report as taxable to you
521055	Moving-Taxable	Moving expense that we report as taxable to you
521065	Other Transportation & Misc Ex	Taxi fare, tips paid out (not on meals), subway, metro, parking, phone, internet charges (work related use only)
521070	Out of State-Air Transportation	Airfare outside of ND
521075	Out of State-Lodging	Hotel/Motel rooms out of ND - this is reimbursed at the actual cost of the room
521080	Out of State-meals (non-taxable)	Meals you are being reimbursed for when you spend the night
521090	Out of State-Vehicle Mileage	Mileage reimbursed beyond ND borders
521103	Team Travel	All team travel including meals, lodging, bus service
521105	Travel - Students	All student travel (meals, lodging, mileage (unless MotorPool))
531005	Data Processing Supply-Misc	computer operation supplies - labels and disks (CD/DVD/floppy), printer ink cartridge/toner, jewel case/envelope/sleeve, IT battery, mouse, keyboard, flash drives
531010	Network Supplies	
531015	Software/Licenses >\$5,000	
531020	Software/Licenses <\$5,000	
532010	Athletic Supplies	All Athletic supplies (clothing, shoes, tape, etc)
532015	Audio Visuals	Items that would not fall under Equipment (very limited)
532020	Books	All books (including online courses)
532045	Films/Video	All videos on VHS or DVD
532050	Instructional Supplies	All supplies used to run your classroom (excluding books)
532060	Lab Supplies	Supplies used in the lab for experiments or learning
532061	Chemical and/or Biological Supplies	
532065	Maps & Plats	Used for research
532070	Medical Supplies	Student Health only
532070	Microfilm Supplies	All microfilm
532075	Multimedia Supplies	
532080	Nursing Supplies	Nursing Dept only
532085	Periodicals	Magazines
532090	Library Continuations	Purchase of a series of published materials, whereas each volume is published individually over a span of time
532091	Library Approval Plans	Purchase of monographic titles covered by a specific predefined subject oriented approval plan
532095	Photography Supplies	camera film, disposable cameras, batteries
532100	Publications	series of published materials (incl. pamphlets & brochures)
532101	InterLibrary Loan/Publications	interlibrary loans and for costs incurred in the publication of an article
532105	Purchasing Cards	Corporate Cards held by few people that allow them to purchase merchandise for the University. It may show up on your reports. We have copies of all the items charged. You can make copies of charges to your dept.
532115	Reference Materials	dictionary, thesaurus, voter list copies
532120	Research Supplies/Materials	Supplies used in the course of research (usually science/biology)
532121	Electronic Resources	Online database searching and subscription fees
532130	Subscriptions	more than one issue of newspapers, magazines and publications
532145	Video Audio Cassettes/Tapes	all audio, video (VHS)
533005	Banquet and Meeting Food & Bev	conf/mtg/workshop food we provide
533010	Clothing	Shirts
533015	Smallwares	Dishes, utensils, small appliances, and other food service items
533025	Food Supplies	paper plates, silverware, napkins, cups...
533040	Interdepartmental-Smallwares	Not used

Account #	Description	Examples
533045	Interdepart-Uniforms&Linens	Not used
533065	Uniforms & Linens	Tablecloths
533070	Uniforms & Linens - Indept	Not used
534020	Building Supplies	Used by Plant Services
534025	Custodial Supplies	Used by Plant Services
534030	Electrical Supplies	Used by Plant Services
534035	Equipment Repair Parts	Used by Plant Services
534040	Fuel & Oil - Vehicle	Used by Plant Services
534045	Hardware & Bldg Supply	Used by Plant Services
534050	Interdepart-Sanitatio	Used by Plant Services
534065	Landscaping & Ground Supplies	Used by Plant Services
534070	Maintenance Supplies	Used by Plant Services
534105	Paint	Used by Plant Services
534110	Part Supplies	Used by Plant Services
534115	Plumbing Supplies	Used by Plant Services
534145	Sanitation Supplies	Used by Plant Services
534155	Shop Supplies	Used by Plant Services
535045	Other Supplies	Items used for giveaway or handouts at booths (except for Grant funds/dept) - batteries, materials on repair services
535050	Name Tags, Bus Cards, ID Cards	Any name tag or ID cards
535055	Plaques & Trophies	***Must have exception on file to purchase Plaques and Trophies
535060	Promotional Supply	***Must have exception on file - items used to promote programs
535080	Seed, Feed & Fertilizer Supplies	Not used
535090	Veterinarian Supplies	Not used
535100	Expendable Equipment	all equipment not tracked in inventory (single item price less than \$2500) - stapler, ruler, organizer, scissor, rolodex, name plates, sign holders, portable tote, plastic storage, hole punch, surge protector, phone headset, typewriter, file cabinet, desk, chair, shelves, etc
536010	Indepartmental-Paper	Not used
536015	Office Supplies - To Be Used Up	general desk supplies, clips, binders, file folders and labels, transparencies for copier, typewriter ribbons, calendars, stampers, binder coils, cardboard storage, index/rolodex cards, bubble wrap, pens, banker boxes, hanging files, transparencies
536020	Paper Products	general office and computer use - post-its, paper and message pads
536025	Recharge - Paper	
541005	Bulk Mailing Charges	Used by Post Office
541015	Postage or P.O. Box Rental	
541020	Postage Due	Used by Post Office
541025	Postage Meter	Used by Post Office
541030	Postage Stamps	Used by Post Office
542010	Copier Supplies	toner, staples (not paper)
542025	Printing	design/typesetting work - Lowe's
542030	Copies/Duplicating	MSU and/or off campus site (copies only)
551005	Computer Equipment under \$5,000	new and add-ons for existing computers >3 mo old (single item price greater than \$2500 but less than \$5000)
551020	Other IT Equipment under \$5,000	Proxima, digital camera, scanner, palm, router (single item price greater than \$2500 but less than \$5000)
551025	Printer Equipment under \$5,000	(single item price greater than \$2500 but less than \$5000)
551035	Telecomm Equip under \$5000	Used mostly by Plant Services
552005	Office Equipment under \$5000	typewriter, file cabinet, desk, chair, shelves (single item price greater than \$2500 and less than \$5000)
552010	Athletic Equipment under \$5000	Athletics only - (greater than \$2500 and less than \$5000)
552015	Audio Visual Equip < \$5000	camcorder, audio recorder, VCR/DVD (single item price greater than \$2500 and less than \$5000)
552020	Maint/Constr Equip<\$5000	Used by Plant Services (greater than \$2500 and less than \$5000)
552025	Musical Equip under \$5000	Used by Music only (greater than \$2500 and less than \$5000)
552030	Other Equipment under \$5000	any equip that isn't in another specific acct # (single item price greater than \$2500 and less than \$5000)
552035	Vending/Food Equip under \$5000	
561005	Asbestos Abatement and Removal	Used by Plant Services
561010	Coal	Used by Plant Services
561013	Steam Heat	Used by Plant Services

Account #	Description	Examples
561015	Electricity	Used by Plant Services
561020	Heating Oil	Used by Plant Services
561025	Propane	Used by Plant Services
561030	Natural Gas	Used by Plant Services
561035	Radio/Hazard Waste Disposal	Used by Plant Services
561060	Waste Disposal and Landfill	Used by Plant Services
561070	Water and Sewer	Used by Plant Services
571005	Collision & Comprehensive	Used by Business Office
571010	Fidelity Insurance	Used by Business Office
571015	Liability Insurance	Used by Business Office
571020	Other Insurance	Used by Business Office
571025	Property Insurance	Used by Business Office
571030	Risk Management Premiums	Used by Business Office
581005	Aircraft Rental - Operating Lease	
581015	Equip Rental-Oper Lease	Operating Lease - Determined by Business Office
581020	Equipment Rental	
581025	Equipment-Capital Lease-Int	Capital Lease - Determined by Business Office - Interest portion of payment - Must have lease agreement
581030	Equipment-Capital Lease-Prin	Capital Lease - Determined by Business Office - Principal portion of payment - must have lease agreement
581035	IT Equip-Capital Lease-Int	
581040	IT Equip-Capital Lease-Prin	
581045	IT Equip Rental-Oper Lease	
581060	Other Rental	Rental of tables, chairs, tents, non mechanical equipment
582005	Booth & Room Rental	conferences and meetings where we present - Booth or Room
582030	Building Rental - Operating Lease	Used by Business Office - must have lease agreement
582035	Land Rental - Operating Lease	Used by Business Office
582040	Building Capital Lease - Interest	Used by Business Office
582045	Land Capital Lease - Interest	Used by Business Office
582050	Building Capital Lease - Principal	Used by Business Office
582055	Land Capital Lease - Principal	Used by Business Office
591025	Maintenance Agreements	Agreement to maintain office equipment - all charges to keep machine up and running to include the number of copies in the maintenance agreement
591070	Repairs IT	Not used
591090	Repair Services Capitalized	Not used
591095	Repair Services Noncapitalized	Not used
591100	Repair Supplies Capitalized	Not used
591105	Repair Supplies Noncapitalized	Not used
602005	Cellular Phones	Cell phone usage charge
602010	Fax Charges	Fax usage charge
602015	ITD Services	Not used
602020	Long Distance	Long distance charges (land line/cellphone) - IVN Fees
602025	Line Charges	Office Phones - Landline
602070	Voice/Data Telephone Service	
611010	Dues & Memberships	Membership in Professional Organizations that will increase our visibility and must be Minot State University's name
611020	Professional Development	
621020	Advertising Services-Radio	Public notices, announcements, want ads
621023	Advertising Online/Internet	Public notices, announcements, want ads
621025	Advertising Services-TV	Public notices, announcements, want ads
621030	Advertising Services-Print	Public notices, announcements, want ads
621035	Advertising Services-Other	Public notices, announcements, want ads - Billboard Signs, Dome Advertisements
621050	Athletic Guarantees	Athletics only
621055	Athletic Officials/Game Personnel	Athletics and Intramurals
621060	Awards, Rewards, Prizes	Paid to an individual
621065	Bad Debt	Used by Business Office
621070	Bank Fees	Used by Business Office
621071	Credit Card Fees	Used by Business Office
621075	Book Binding	All Book binding - includes for Thesis binding
621080	Collection Expense	Used by Business Office
621100	Contract Services	Formal contracts - lawn service, cleaning, etc
621120	Custodial and Maintenance Contracts	Used by Plant Services
621145	Film Processing	CD/VHS duplication, film develop
621150	Freight & Express	All shipping charges that are not postage - FedEx, UPS, Delivery charges for items
621160	Group Concession Payments	
621230	IT Contractual Services	

Account #	Description	Examples
621235	IT Services	
621275	Laundry & Dry Cleaning	Rugs, Towels, Costumes
621285	Licenses & Taxes	
621295	Outside Lab Fees	
621320	Online Database Services	
621325	Other Operating Fees	General Fees not listed under other Fees - (Labor on repair services)
621326	Cable TV	
621330	Participant Fees	Paid to an individual for participating in study or event
621335	Passport	Passport registration and photo fees
621345	Photo ID Services	For professional sitting/visa/passport
621355	Promotional Fees - Liscensed	
621360	Promotional Fees - Non Liscensed	
621390	Royalty Payments	
623005	Accountants	
623010	Architects	Used by Plant Services - non capitalized projects
623015	Artistic & Design Service	For any deisgn of posters, flyers, etc to an individual
623020	Audit	For audit of financial records
623025	Consultant	A consult helps look over work - does not speak to group sessions - non employees
623030	Contract Services	Professional Contractors
623035	Background Investigations	Used by Human Resources
623055	Engineers	Used by Plant Services
623060	Entertainers/Performers	Used to pay performing arts professionals.
623075	Honorarium	Used to pay Student Teacher Advisors
623090	IT-Consultant/Development	
623095	Lecture	Speaks to group of students - non-employee
623100	Legal	
623105	Land Survey Fees	Used by Plant Services
623155	Other Professional Fees	Other Professional fees not paid elsewhere
623165	Professional Licensing Fees	
623180	Research	Professionals or Organizations brought in to help with research
623185	Speaker	Speaks to group not only students
623200	Non Employee Expenses	All non employee travel (mileage, lodging, meals, taxi fare, etc)
623205	Non Employee Taxable Meals	
624005	Subcontracts > \$25,000	Grants funds/dept only
624010	Subcontracts=<\$25,000	Grants funds/dept only
624105	Subrecipients > \$25,000	Grants funds/dept only
624110	Subrecipients=<\$25,000	Grants funds/dept only
625030	Medical Supplies	Student Health only
631005	Cash Short	Used by Business Office
631010	Other Expenses	Expenses that do not fall under any other account code (rarely used)
641005	Interest Expense	Used by Business Office
691005	Office Equipment Over \$5000	Copiers, Desks, Storage Units over \$5,000
691010	Athletic Equipment over \$5000	Athletics only
691015	Audio Visual Equip over \$5000	Proxima, digital camera, scanner, palm, router (single item price over \$5000)
691020	Equipment Fabrication	
691025	Maintenance/Constr Equip>\$5000	Used by Plant Services
691030	Musical Equipment over \$5000	Used by Music Dept
691035	Other Equipment Over \$5000	
691040	Vending/Food Equip>\$5000	Not used
693005	Computer Equipment over \$5000	All computer equipment over \$5000
693015	IT Printers over \$5000	All printers over \$5000
693020	Other IT Equipment over \$5000	
693025	Telecommunications over \$5000	Telephone equipment over \$5000
715005	Additions - Agency Funds	Agency funds only - fund/dept 80000 or higher
715010	Deductions - Agency Funds	Agency funds only - fund/dept 80000 or higher
722005	Intertransfer	Used to transfer between funds in different fund groups (must be used with account 490002)
722010	Intratransfer	Used to transfer between funds in the same fund group (must be used with account 490004)
722015	Mandatory Transfers	Used by the Business Office