

NDSU Chart of Account

Revenues

Account	Account Descr	Bud. Only	Type
400000	REVENUE	Y	R
440000	Licenses, Fees & Permits	Y	R
440005	Other Licenses, Fees & Permits	N	R
440010	Parking Permits	N	R
440015	Parking Permits Temporary	N	R
441000	Fines-Forfeitures-Escheat	Y	R
441015	Fines	N	R
441020	Library Fines	N	R
442000	Cash/Investment Earnings	Y	R
442005	Investment Income Mgmt Fee	N	R
442010	Div Income - Non Operating	N	R
442015	Endowment Income-Non Operating	N	R
442020	Gain on Sale of Investments	N	R
442025	Unrealized G/L on Investments	N	R
442030	Interest Income - Loans	N	R
442035	Interest Income - Non Operatin	N	R
442045	Loss on Sale of Investment	N	R
450000	Federal Awards	Y	R
450005	Federal Capital G&C	N	R
450010	Federal Grants & Contracts	N	R
450015	Federal PassThruGrants-State	N	R
450016	FederalPassThru GrantsNonState	N	R
450020	Federal G&C Non Operating	N	R
450025	Federal Grant/Contract Stimulu	N	R
451000	State Awards	Y	R
451005	State Capital Grants&Contracts	N	R
451010	State Grants & Contracts	N	R
452000	Private Awards	Y	R
452005	Private Capital G&C	N	R
452010	Private Grants & Contracts	N	R
460000	Tuition and Fees	Y	R
460001	Tuition and Fees	N	R

Account	Account Descr	Bud. Only	Type
461000	Appropriations	Y	R
461050	Federal Appropriations	N	R
461100	Federal Capital Appropriations	N	R
461150	Local Appropriation	N	R
461200	Other Appropriations	N	R
461250	State Appropriations	N	R
461300	State Capital Appropriations	N	R

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462000	Charges for Services/Sales	Y	R	462165	Subscriptions	N	R
462005	Advertising	N	R	462175	Utility Charges	N	R
462015	Book Fees	N	R	462180	Camp Fee - Non-Auxiliary	N	R
462020	Box Office Sales	N	R	462185	Camp Food Sales-NonAuxiliary	N	R
462022	NCAA Distributions	N	R	462190	Cancellation Fee-NonAux	N	R
462023	Season Ticket Sales	N	R	462200	Crop Sales	N	R
462024	Single Games	N	R	462210	Livestock Sales	N	R
462025	Commissions	N	R	462220	Seed Sales	N	R
462026	Clothing Sales-Non-Auxiliary	N	R	462230	Other Commodity Related Sales	N	R
462027	Athletics Conf Distributions	N	R	462235	Sales Merchandise Taxable	N	R
462028	Athletics Settlnent Revenue	N	R				
462030	Conferences and Education	N	R				
462035	Consignment Sales	N	R				
462040	Contract Services	N	R				
462045	Dues and Memberships	N	R				
462055	Events	N	R				
462060	Excess Property Sales	N	R				
462065	Fines - Non-Auxiliary	N	R				
462066	Flyer Sales - Non-Auxiliary	N	R				
462070	Guarantees	N	R				
462075	IT Services	N	R				
462080	IT Supplies	N	R				
462085	Late Charges	N	R				
462090	Microfiche & Microfilm Service	N	R				
462100	Non credit course fees	N	R				
462105	Nursery Stock	N	R				
462110	Other Services	N	R				
462120	Radio/TV	N	R				
462122	Recreation Programs - NonAux	N	R				
462125	Refunds	N	R				
462130	Registration Fees	N	R				
462135	SalesDiscounts&Allow-NonAux	N	R				
462140	Sponsorships	N	R				

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470000	Auxiliary Services	Y	R	470140	Daycare Fees1	N	R
470005	Apartment Guests Rent	N	R	470145	Daycare Fees2	N	R
470010	Apartment Rent	N	R	470150	Daycare Fees3	N	R
470015	Apartment Transfer Fee	N	R	470155	Daycare Fees4	N	R
470020	Art Supply Sales	N	R	470160	Daycare Fees5	N	R
470025	Banquet Sales	N	R	470165	Daycare Food Program	N	R
470026	Non-Taxable Banquet Sales	N	R	470170	Daycare Matching Fees	N	R
470030	Bike Storage	N	R	470175	Dry Cleaning	N	R
470035	Board Contracts	N	R	470180	DSL Apartment Charges	N	R
470040	Book Sales	N	R	470185	Electricity	N	R
470045	Book Sales Taxable	N	R	470190	Flyer Sales	N	R
470050	Book Sales Used	N	R	470195	Food Sales	N	R
470051	Book Rentals	N	R	470200	Garage Rent	N	R
470055	Camp Fee	N	R	470205	Gas Income	N	R
470056	Camp Food Sales	N	R	470210	Gift Certificate Sales	N	R
470060	Cancellation Fee	N	R	470215	Gift Item Sales	N	R
470065	Candy & Pop Sales	N	R	470220	Golf Car Rental	N	R
470070	Cap & Gown Sales	N	R	470225	Greeting Card Sales	N	R
470075	Cell Phone Sales	N	R	470230	Guest Housing	N	R
470080	City Tax	N	R	470235	Health and Beauty Aid Sales	N	R
470085	Clothing Sales	N	R	470240	Improper Checkout Apartment	N	R
470090	Community Center Meals	N	R	470245	Improper Checkout Residence	N	R
470095	Concession Sales	N	R	470250	Key Replacement Fee	N	R
470100	Copies	N	R	470255	Loft Rental	N	R
470105	Daily Green Fees	N	R	470260	Long Distance Sales	N	R
470110	Damage Apartment	N	R	470265	Meal Tickets	N	R
470115	Damage Camp	N	R	470270	Monthly Telephone Line Sales	N	R
470120	Damage Common Apartment	N	R	470275	Network Connection Fee	N	R
470125	Damage Common Camp	N	R	470280	Newspaper Sales	N	R
470130	Damage Common Residence Hall	N	R	470285	Non Taxable Sales	N	R
470135	Damage Residence Hall	N	R	470290	Other Dorm Violations	N	R
470137	Fines-Auxiliary	N	R	470295	Other Services	N	R
470138	Parking Permits - Aux	N	R	470300	Other Telephone Service	N	R

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470305	Passport Point Sales	N	R	470475	Student ID Temporary	N	R
470310	Payphone Commissions	N	R	470480	Student Long Dis/Line Sales	N	R
470315	Pet Violation	N	R	470485	Student Tele Reconnect Fee	N	R
470320	Photo	N	R	470490	Student Tele Repair/Serv Order	N	R
470325	Recreation Programs	N	R	470495	Supply Sales	N	R
470330	Refrigeration Rental	N	R	470500	Tele Repair/Serv Order Materi	N	R
470335	Remote Telephone Sales	N	R	470505	Tele Repair/Serv Orders Labor	N	R
470340	Residence Hall Rate Adj	N	R	470510	Telephone Signing Bonus	N	R
470345	Residence Hall Double/Single	N	R	470515	Unrelated Business Income	N	R
470350	Residence Hall Interim Rev	N	R	470516	Non-Taxable UBI	N	R
470355	Residence Hall Overflow	N	R	470520	Vending Sales	N	R
470360	Residence Hall Revenue	N	R	470525	Videos	N	R
470365	Residence Hall Single	N	R	470530	Water Charge	N	R
470370	Residence Hall Transfer	N	R	470535	Guarantees - Auxiliaries	N	R
470375	Resident Forfeit Fee	N	R	470540	Commissions - Auxiliaries	N	R
470380	Restaurant Sales	N	R	470545	Lease Rental - Aux Rooms/Bldgs	N	R
470385	Sales Discounts & Allowances	N	R	470546	Lease or Rental -Aux-ST	N	R
470390	Scrap Metal Revenue	N	R	470547	Lease or Rental -Aux-LT	N	R
470395	Season Tickets	N	R	470550	Cash Long - Auxiliaries	N	R
470400	Season Tickets	N	R	470555	Advertising - Auxiliaries	N	R
470405	Sewage/Garbage Charge	N	R	470560	Steam Revenue	N	R
470410	Shipping Charges	N	R	471000	Medical Charges Services/Sales	Y	R
470420	Snack Bar Sales	N	R	471005	Other Sales	N	R
470425	Software Sales	N	R	471010	Out Patient Sales	N	R
470430	Sponsorships	N	R	471015	Out Patient Services	N	R
470435	Staff ID Cards	N	R	471020	Services	N	R
470440	Staff ID Replacements	N	R	472000	Leases, Rents, and Royalties	Y	R
470445	Staff ID Temporary	N	R	472005	Lease-Rental Of Equipment	N	R
470450	Storage Rental	N	R	472010	Lease-Rental Of Land	N	R
470455	Student Calling Card Sales	N	R	472015	Lease-Rental Of Rooms-Bldgs	N	R
470460	Student Calling Card Sales Tax	N	R	472020	Lease or Rental -ST	N	R
470465	Student ID Cards	N	R	472025	Lease or Rental -LT	N	R
470470	Student ID Replacement	N	R	472040	Royalties	N	R

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Account	Account Descr	Bud. Only	Type
473000	Off-Site Medical Fees & Serv	Y	R
473005	Off-Site HospitalClinicalGMS	N	R
473010	On-Site Clinical Services	N	R
473015	Medical Service Plan	N	R
478000	Contributions & Donations	Y	R
478005	Gifts	N	R
478007	Gifts from Related Foundations	N	R
478010	Capital Gifts	N	R
478015	Capital Gifts from Related Fdn	N	R
479000	Interdepartmental Revenue	Y	R
479005	Interdepartmental Revenue1	N	R
479010	Interdepartmental Revenue2	N	R
479015	Interdepartmental Revenue3	N	R
479020	Interdepartmental Revenue4	N	R
480000	Other Misc Rev	Y	R
480005	Cash Long	N	R
480010	Insurance Proceeds	N	R
480020	Tax Revenue - Non Operating	N	R
480025	Services to NDUS Institutions	N	R
480090	Other Non Operating Revenue	N	R
481000	Sale of Capital Assets	Y	R
481005	(Gain)Loss Disposal Cap Asset	N	R
483000	Proceeds of Debt	Y	R
483005	Bonding Authority	N	R
483010	Other - Bond Proceeds	N	R
484000	Indirect Costs	Y	R
484005	Admininstration Allowance	N	R
484010	Indirect	N	R
490000	Transfers In	Y	R
490002	Interfund Transfers	N	R
490004	Intrafund Transfers	N	R
490009	Mandatory	N	R

Account	Account Descr	Bud. Only	Type
491000	Interdept Transfer	Y	R
491005	Interdept Service	N	R
491010	Interdept Inst Support	N	R
491015	Interdept Investment	N	R