

Minnesota State Colleges and Universities						
Financial Reporting Chart of Accounts Sorted by Report Category						
Last reviewed 12/6/07						
					Zero	FW
					Obj	Use
					Code	Acct
CAT	Category Description	OBJ	Object Code Description	Code	Only	Attribute
100	Cash and Cash Equivalents	8110	Cash			AS
100	Cash and Cash Equivalents	8111	Deposits in Transit			AS
100	Cash and Cash Equivalents	8112	Money Market Accounts			AS
100	Cash and Cash Equivalents	8115	Repurchase Agreements			AS
100	Cash and Cash Equivalents	8122	Change Fund			AS
100	Cash and Cash Equivalents	8190	Cash In - Clearing Account			AS
105	Investments	0001	Change in Fair Value of Investments		x	AS
105	Investments	8113	Certificates of Deposit			AS
105	Investments	8114	Treasury Bills			AS
105	Investments	8116	GNMA			AS
105	Investments	8117	Bonds			AS
105	Investments	8118	Stocks			AS
105	Investments	8119	Other Investments			AS
105	Investments	8120	Pooled Investments			AS
105	Investments	8509	Unamortized Investment Premium			AS
105	Investments	8703	Unamortized Investment Discount			AS
110	Accounts Receivable	8201	Accounts Receivable			AS
110	Accounts Receivable	8209	Other Receivables			AS
110	Accounts Receivable	8243	Due From System Office			AS
110	Accounts Receivable	8250	Third Party Receivable			AS
110	Accounts Receivable	8270	Credit Memos			AS
112	Allowance for Doubtful Accounts	8202	Allowance For Doubtful Accounts		x	AS
115	Accrued Investment/Interest Income	8121	Accrued Investment Income	x		AS
115	Accrued Investment/Interest Income	8207	Accrued Loan Interest	x		AS
115	Accrued Investment/Interest Income	8213	Interest Receivable	x		AS
120	Grants Receivable	8208	Grants Receivable			AS
125	Inventory	8301	Apparel Inventory			AS
125	Inventory	8302	Art Paper Inventory			AS
125	Inventory	8304	Backpacks Inventory			AS
125	Inventory	8307	Books - New - Inventory			AS
125	Inventory	8308	Books Non Course Paperback Books/Magazines, Inv			AS
125	Inventory	8309	Books - Used - Inventory			AS
125	Inventory	8310	Candy Inventory			AS
125	Inventory	8311	Caps/Gowns Inventory			AS
125	Inventory	8312	Cigarettes Inventory			AS
125	Inventory	8313	Computer Hardware Inventory			AS
125	Inventory	8314	Computer Software Inventory			AS
125	Inventory	8315	Computer Supplies Inventory			AS
125	Inventory	8316	Electronics Inventory			AS
125	Inventory	8317	Film Inventory			AS
125	Inventory	8318	Food Inventory			AS
125	Inventory	8321	Greeting Card Inventory			AS
125	Inventory	8322	Health and Beauty Aids Inventory			AS
125	Inventory	8324	Imprinted Gifts Inventory			AS
125	Inventory	8326	Notebook/Paper/Binders Inventory			AS
125	Inventory	8327	Novelties Inventory			AS
125	Inventory	8328	Nursing Pins Inventory			AS
125	Inventory	8329	Outerwear Inventory			AS
125	Inventory	8330	Recordings Inventory			AS
125	Inventory	8331	Stamps Inventory			AS
125	Inventory	8332	Sweatshirts Inventory			AS
125	Inventory	8333	T-Shirts Inventory			AS
125	Inventory	8335	Tools Inventory			AS
125	Inventory	8399	Other Supplies Inventory			AS
128	Loans Receivable- Current	0000	Loans Receivable- Current		x	AS
130	Loans Receivable	8203	Loans Receivable - Current	x		AS
130	Loans Receivable	8204	Student Loans Advanced	x		AS
130	Loans Receivable	8205	Loans Referred To Office Ed	x		AS
130	Loans Receivable	8206	Allowance for Uncollectible Loans		x	AS
130	Loans Receivable	8214	Loan Principal Collected	x		AS
130	Loans Receivable	8215	Defaulted Loan Principal-Assigned to Fed Govt			AS
130	Loans Receivable	8216	Loan Princ Canc-Teach Srvc 10% Loans < 07/01/72	x		AS
130	Loans Receivable	8217	Loan Princ Canc-Teach Srvc 15% loans < 07/01/72	x		AS
130	Loans Receivable	8218	Loan Princ Canc-Mltry Srvc 12.5% Loans < 7/01/72	x		AS
130	Loans Receivable	8219	Loan Princ Canc-Other Tch Srv 15% Lns >= 7/1/72	x		AS
130	Loans Receivable	8220	Loan Princ Canc-Other Tch Srv 20% Lns >= 7/1/72	x		AS
130	Loans Receivable	8221	Loan Princ Canc-Other Tch Srv 30% Lns >= 7/1/72	x		AS
130	Loans Receivable	8222	Loan Princ Canc-Field/Exprtse 15% Lns >= 7/23/92	x		AS
130	Loans Receivable	8223	Loan Princ Canc-Field/Exprtse 20% Lns >= 7/23/92	x		AS
130	Loans Receivable	8224	Loan Princ Canc-Field/Exprtse 30% Lns >= 7/23/92	x		AS
130	Loans Receivable	8225	Loan Princ Canc-Military Srv 12.5% Lns >= 7/1/72	x		AS
130	Loans Receivable	8226	Loan Principal Cancelled - Death	x		AS
130	Loans Receivable	8227	Loan Principal Cancelled - Disability	x		AS
130	Loans Receivable	8228	Loan Principal Cancelled - Bankruptcy	x		AS
130	Loans Receivable	8229	Loan Princ Canc-Peace Crps/VISTA/Voluntr Srv 15%	x		AS
130	Loans Receivable	8230	Loan Princ Canc-Peace Crps/VISTA/Voluntr Srv 20%	x		AS
130	Loans Receivable	8231	Loan Princ Canc-HdStrt/Oth Tch 15% Lns >= 7/1/72	x		AS
130	Loans Receivable	8232	Loan Princ Canc-Action Program 15%	x		AS
130	Loans Receivable	8233	Loan Princ Canc-Action Program 20%	x		AS
130	Loans Receivable	8234	Loan Principal Cancelled-Law Enforce/Corr 15%	x		AS
130	Loans Receivable	8235	Loan Principal Cancelled-Law Enforce/Corr 20%	x		AS
130	Loans Receivable	8236	Loan Principal Cancelled-Nurse/Med Tech 15%	x		AS

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130	Loans Receivable	8237	Loan Principal Cancelled-Nurse/Med Tech 20%	x		AS
130	Loans Receivable	8238	Loan Principal Cancelled-Nurse/Med Tech 30%	x		AS
130	Loans Receivable	8239	Loan Principal Cancelled-Child/Fam.Int.Srv.15%	x		AS
130	Loans Receivable	8240	Loan Principal Cancelled-Child/Fam.Int.Srv.20%	x		AS
130	Loans Receivable	8241	Loan Principal Cancelled-Child/Fam.Int.Srv.30%	x		AS
130	Loans Receivable	8242	Loan Principal Adjustments/Other	x		AS
130	Loans Receivable	8244	Loan Princ Canc-Law Enforcement/Corr 30%	x		AS
130	Loans Receivable	8245	Loan Princ Cancel AX Assigned Disability	x		AS
135	Notes Receivable - Current	0000	Notes Receivable - Current		x	AS
138	Notes Receivable - Non Current	0000	Notes Receivable - Non Current		x	AS
140	Prepaid Assets	8501	Prepaid Expenses			AS
145	Payroll Cash Advance	8199	Payroll Clearing Cash			AS
145	Other Assets	8210	Advances			AS
145	Other Assets	8212	Due From the State Treasury (Allowed in MAPS)			AS
145	Other Assets	8511	Deferred Bond Issuance Costs			AS
145	Other Assets	8599	Other Assets			AS
147	Advances from Other Schools - Current	0000	Advances from Other Schools - Current		x	AS
150	Securities Lending Collateral	8512	Securities Lending Collateral			AS
156	Due from Other Funds	8211	Due From Other Funds (Allowed in MAPS)			AS
157	Advances from Other Schools - Non Current	0000	Advances from Other Schools - Non Current		x	AS
157	Advances from Other Schools - Non Current	7109	Loans Receivable Transfer Out			AS
161	Cash and Cash Equivalents	0000	Restricted Assets-Cash and Cash Equiv-Noncurrent		x	AS
162	Investments	0000	Restricted Assets- Investments Noncurrent		x	AS
163	Restricted Assets - Other Assets	0001	Restricted Assets - Other Assets		x	AS
163	Restricted Assets - Other Assets	8702	Restricted Assets - Bond Discount		x	AS
164	Restricted Assets - CIP	0001	Restricted Assets - CIP		x	AS
165	Land	8403	Land			AS
170	Buildings	0003	Infrastructure/Parking lots/Roads			AS
170	Buildings	8400	Buildings			AS
170	Buildings	8401	Building Improvements			AS
175	Equipment	8408	Equipment			AS
176	Internally Developed Software	0000	Internally Developed Software		x	AS
180	Construction in Progress	8405	Construction In Progress			AS
185	Library Collections	8406	Library Books			AS
199	Accumulated Depreciation	0002	Accumulated Depreciation - Libraries			AS
199	Accumulated Depreciation	0003	Accumulated Depreciation - Infrastructure			AS
199	Accumulated Depreciation	0004	Accumulated Depreciation - Computer Software			AS
199	Accumulated Depreciation	8402	Accumulated Depreciation on Buildings			AS
199	Accumulated Depreciation	8404	Accumulated Depreciation			AS
199	Accumulated Depreciation	8407	Accumulated Depreciation on Software			AS
200	Accounts Payable	8600	Accounts Payable	x		LI
200	Accounts Payable	8601	Financial Assistance Overages (Allowed in MAPS)	x		LI
200	Accounts Payable	8608	Financial Assistance Payable	x		LI
200	Accounts Payable	8610	Refunds Payable	x		LI
200	Accounts Payable	8650	Federal Payroll Taxes Payable	x		LI
200	Accounts Payable	8651	State Payroll Taxes Payable	x		LI
200	Accounts Payable	8652	FICA Payable	x		LI
200	Accounts Payable	8653	Garnishments Payable	x		LI
200	Accounts Payable	8654	Sales Tax Payable	x		LI
200	Accounts Payable	8655	Sales Tax Payable-Cook County	x		LI
200	Accounts Payable	8656	Sales Tax Payable-Duluth	x		LI
200	Accounts Payable	8657	Sales Tax Payable-Minneapolis	x		LI
200	Accounts Payable	8658	Sales Tax Payable-Rochester	x		LI
200	Accounts Payable	8659	Sales Tax Payable-St. Paul	x		LI
200	Accounts Payable	8660	Sales Tax Payable-Mankato	x		LI
200	Accounts Payable	8661	Entertainer Tax Payable	x		LI
200	Accounts Payable	8662	Mn/Care Tax Payable	x		LI
200	Accounts Payable	8663	Other Taxes Payable	x		LI
200	Accounts Payable	8665	Bond Interest Payable	x		LI
200	Accounts Payable	8668	Backup withholding tax	x		LI
200	Accounts Payable	8753	Payable to State Treasury	x		LI
205	Salaries Payable	8602	Employee Salaries Payable			LI
205	Salaries Payable	8603	Student Payroll Payable (Allowed in MAPS)			LI
210	Deferred Revenue	8604	Deferred Revenue			LI
215	Accounts Payable	0000	Accounts Payable from Restricted Assets -current	x	x	LI
218	Interest Payable	0000	Interest Payable		x	LI
220	Revenue Bonds Payable	8701	Debt - Bonds			LI
225	GO Bonds Payable	0000	GO Bonds Payable	x	x	LI
230	Notes Payable	8670	Loans Payable		x	LI
235	Compensated Absences	8751	Compensated Absences		x	LI
236	Early Retirement Benefits - Current	0000	Early Retirement Benefits - Current	x	x	LI
240	Capital Leases Payable	8700	Debt - Capital Leases		x	LI
245	Workers Compensation	8752	Accrued Workers Compensation		x	LI
250	Other Liabilities	8606	Retainage Payable			LI
250	Other Liabilities	8612	Payable to Imprest Cash (Allowed in MAPS)			LI
250	Other Liabilities	8664	Damage Deposits			LI
250	Other Liabilities	8699	Other Liabilities (Allowed in MAPS)			LI
251	Funds Held in Trust	8607	Funds Held in Trust			LI
255	Securities Lending Collateral	8704	Securities Lending Collateral			LI
256	Advances to Other Schools - Current	0000	Advances to Other Schools - Current		x	LI
265	Payable to Other Funds	8605	Payable To Other Funds (Allowed in MAPS)			LI
266	Advances to Other Schools - Non Current	0000	Advances to Other Schools - Non Current		x	LI

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266	Advances to Other Schools - Non Current	9809	Loans Payable Transfers In			LI
270	Compensated Absences Payable	8751	Compensated Absence Payable - Noncurrent		x	LI
271	Early Retirement Benefits - Non Current	0000	Early Retirement Benefits - Current	x	x	LI
275	Notes Payable	8670	Notes Payable - Noncurrent		x	LI
280	Revenue Bonds Payable	0000	Revenue Bonds Payable - Noncurrent	x	x	LI
281	Revenue Bonds Premium Payable	0000	Revenue Bonds Premium Payable		x	LI
281	Revenue Bonds Premium Payable	8702	Revenue Bonds Discount	x	x	LI
283	GO Bond Premium Payable	0000	GO Bond Premium Payable		x	LI
285	GO Bonds Payable	0000	GO Bonds Payable - Noncurrent	x	x	LI
290	Capital Leases Payable	8700	Capital Leases Payable - Noncurrent		x	LI
295	Workers Compensation	8752	Accrued Workers Compensation-Noncurrent		x	LI
298	Capital Contributions Payable	0000	Capital Contributions Payable		x	LI
300	Invested in Capital Assets Net of Related Debt	0000	Invested in Capital Assets Net of Related Debt	x	x	FB
305	Donations	0000	Donation	x	x	FB
310	Perkins Loans	0000	Perkins Loans	x	x	FB
315	Bond Covenants	0000	Bond Covenants	x	x	FB
320	Capital Projects	0000	Capital Projects	x	x	FB
322	Restricted for Debt Service	0000	Restricted for Debt Service		x	FB
325	Faculty Contracts	0000	Faculty Contracts	x	x	FB
330	Legislatively Mandated Purposes	0000	Legislatively Mandated Purposes	x	x	FB
335	Unrestricted Fund Balance (Reclass to 990)	0000	Unrestricted Fund Balance	x		FB
400	Scholarship Allowance - Tuition	0001	Scholarship Allowance - Tuition		x	RE
400	Tuition	7043	Tuition Waivers			RE
400	Tuition	9100	Tuition Waivers			RE
400	Tuition	9101	Tuition (TC's and CC's)			RE
400	Tuition	9102	Undergraduate Resident On-Campus	x		RE
400	Tuition	9103	Undergraduate Resident Off-Campus	x		RE
400	Tuition	9104	Undergraduate Wisconsin	x		RE
400	Tuition	9105	Undergraduate North Dakota	x		RE
400	Tuition	9106	Undergraduate South Dakota	x		RE
400	Tuition	9108	Undergraduate Manitoba	x		RE
400	Tuition	9109	Undergraduate Non-Resident/Non-Reciprocity	x		RE
400	Tuition	9110	Undergraduate Midwest Compact	x		RE
400	Tuition	9111	Graduate Resident On-Campus	x		RE
400	Tuition	9112	Graduate Resident Off-Campus	x		RE
400	Tuition	9113	Graduate Wisconsin	x		RE
400	Tuition	9114	Graduate Wisconsin Business Master	x		RE
400	Tuition	9115	Graduate North Dakota	x		RE
400	Tuition	9116	Graduate South Dakota	x		RE
400	Tuition	9117	Graduate Midwest Compact	x		RE
400	Tuition	9118	Graduate Manitoba	x		RE
400	Tuition	9119	Graduate Non-Resident	x		RE
400	Tuition	9120	Post Secondary Enrollment Option (PSEO)	x		RE
400	Tuition	9121	Concurrent Enrollment (PSEO)	x		RE
400	Tuition	9122	Post Secondary Enrollment Option-A/R Calculated	x		RE
400	Tuition	9123	PSEO-Administrative Revenue	x		RE
400	Tuition	9124	Doctoral Tuition	x		RE
400	Tuition	9130	Tuition-Credit Course as Fee for A/R Sys	x		RE
400	Tuition	9154	Senior Citizen Programs	x		RE
400	Tuition	9175	Non Credit Course - as Fee for A/R System	x		RE
400	Tuition	9178	Non Credit Occup/Prof Focused	x		RE
400	Tuition	9179	Non Credit Non Occup/Prof Focused	x		RE
400	Tuition	9181	Contract Training - Credit	x		RE
400	Tuition	9182	Contract Training - Non-Credit	x		RE
400	Tuition	9500	Interest Waivers	x		RE
405	Scholarship Allowance - Fees	0001	Scholarship Allowance - Fees		x	RE
405	Fees	9149	Fee Waivers			RE
405	Fees	9151	Personal Property/Service Charge by Course	x		RE
405	Fees	9152	Technology Fee- AR System Calc	x		RE
405	Fees	9155	Administrative Fee	x		RE
405	Fees	9156	Student Life Activity Fee- AR System Calc	x		RE
405	Fees	9157	Student Fee-Facilities- AR System Calc	x		RE
405	Fees	9160	Statewide Student Association Fee	x		RE
405	Fees	9161	TC Committee Review Fees	x		RE
405	Fees	9162	TC Teach and Admin License Fee-System Off Only	x		RE
405	Fees	9163	Health Service Fees- AR System Calc	x		RE
405	Fees	9164	Fee Allocations - Use to Allocate Fees Only	x		RE
405	Fees	9165	Student Application Fees- Undergraduate	x		RE
405	Fees	9166	Student Late Fees	x		RE
405	Fees	9167	Student Drop Fees	x		RE
405	Fees	9168	Experiential Learning Assessment Fee-A/R	x		RE
405	Fees	9169	Placement Fees	x		RE
405	Fees	9172	Athletic Fee- AR System Calc	x		RE
405	Fees	9173	Residential Learning Community Fee	x		RE
405	Fees	9174	Personal Property/Service Charge Sales	x		RE
405	Fees	9176	Payment Plan Fee	x		RE
405	Fees	9177	Experiential Learning	x		RE
405	Fees	9183	NSF Check Charge			RE
405	Fees	9184	Loan Processing charge			RE
405	Fees	9185	Student Application Fees- Graduate	x		RE
405	Fees	9190	Miscellaneous Term Related Fees	x		RE
405	Fees	9193	Laptop Computer Fee	x		RE

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405	Fees	9194	Parking Fee, Credit Based	x		RE
405	Fees	9195	Student Insurance	x		RE
405	Fees	9198	Scheduling Fees - ITV Network	x		RE
405	Fees	9199	Other Non Term Fees-Transcript,Diploma,ID,Testng	x		RE
405	Fees	9153	Technology Fee - Manual Calc	x		RE
405	Fees	9158	Student Life Activity Fee - Manual Calc	x		RE
405	Fees	9159	Student Fee-Facilities - Manual Calc	x		RE
405	Fees	9170	Residential Learning Community Fee - Manual Calc	x		RE
405	Fees	9171	Athletic Fee - Manual Calc	x		RE
405	Fees	9180	Health Services Fees - Manual Calc	x		RE
405	Fees	9196	Orientation Fee	x		RE
405	Fees	9699	Refunds-Other Fees	x		RE
410	Scholarship Allowance - Sales and Services	0001	Scholarship Allowance - Sales and Services		x	RE
410	Sales and Services	9191	Laptop Computer Rental			RE
410	Sales and Services	9192	Computer Maintenance Contract			RE
410	Sales and Services	9197	Participation charge			RE
410	Sales and Services	9200	Sale and Service Waivers			RE
410	Sales and Services	9213	Miscellaneous - Other			RE
410	Sales and Services	9218	Commissions			RE
410	Sales and Services	9223	Other Forfeited Deposits			RE
410	Sales and Services	9300	Consulting Revenue			RE
410	Sales and Services	9301	Sale of Apparel			RE
410	Sales and Services	9302	Alfalfa Hay Crop Revenue			RE
410	Sales and Services	9303	Sale of Art Paper			RE
410	Sales and Services	9305	Sale of Art Supplies			RE
410	Sales and Services	9307	Sale of Backpacks			RE
410	Sales and Services	9308	Barley Crop Revenue			RE
410	Sales and Services	9309	Sale of Bakery Goods			RE
410	Sales and Services	9310	Bean Crop Revenue			RE
410	Sales and Services	9311	Sale of Non-Taxable Beverage			RE
410	Sales and Services	9313	Sale of Taxable Beverage			RE
410	Sales and Services	9314	Sale of New Books, Third Party Eligible			RE
410	Sales and Services	9315	Sale of New Books			RE
410	Sales and Services	9316	Books Charged by Course as Fee			RE
410	Sales and Services	9317	Sale of Bks, Non-Course Paperback Bks/Magazines			RE
410	Sales and Services	9319	Sale of Used Books			RE
410	Sales and Services	9321	Sale of Candy			RE
410	Sales and Services	9322	Sale of Carpentry Program House			RE
410	Sales and Services	9323	Sale of Caps/Gowns			RE
410	Sales and Services	9324	Sale of Cellular Phones & Phone Cards			RE
410	Sales and Services	9325	Sale of Cigarettes			RE
410	Sales and Services	9327	Sale of Computer Hardware			RE
410	Sales and Services	9329	Sale of Computer Software			RE
410	Sales and Services	9331	Sale of Computer Supplies			RE
410	Sales and Services	9332	Sale of Corn Crop Revenue			RE
410	Sales and Services	9333	Sale of Electronics			RE
410	Sales and Services	9335	Sale of Film			RE
410	Sales and Services	9337	Sale of Food			RE
410	Sales and Services	9339	Sale of Taxable Food			RE
410	Sales and Services	9341	Sale of Fountain			RE
410	Sales and Services	9343	Sale of Greeting Cards			RE
410	Sales and Services	9345	Sale of Health & Beauty Aids			RE
410	Sales and Services	9347	Sale of Hot Drinks			RE
410	Sales and Services	9349	Sale of Imprinted Gifts			RE
410	Sales and Services	9351	Sale of Newspapers			RE
410	Sales and Services	9352	Non Instructional Services - Fund 120 Only			RE
410	Sales and Services	9353	Sale of Notebooks/Paper/Binders			RE
410	Sales and Services	9355	Sale of Novelties			RE
410	Sales and Services	9357	Sale of Nursing Pins			RE
410	Sales and Services	9359	Sale of Outerwear			RE
410	Sales and Services	9360	Sale of Miscellaneous Crop Revenue			RE
410	Sales and Services	9361	Sale of Recordings			RE
410	Sales and Services	9362	Sale of Rye Crop Revenue			RE
410	Sales and Services	9363	Sale of School Supplies			RE
410	Sales and Services	9365	Sale of Specialities			RE
410	Sales and Services	9367	Sale of Stamps			RE
410	Sales and Services	9368	Sale of Straw Crop Revenue			RE
410	Sales and Services	9369	Sale of Sweatshirts			RE
410	Sales and Services	9371	Sale of T-Shirts			RE
410	Sales and Services	9372	Sale of Tools			RE
410	Sales and Services	9373	Sale of Taxable Supplies & Service			RE
410	Sales and Services	9375	Sale of Non-Taxable Supplies & Service			RE
410	Sales and Services	9376	Vending Revenue			RE
410	Sales and Services	9378	Sale of Health Services			RE
410	Sales and Services	9380	Advertising Revenue			RE
410	Sales and Services	9382	Camp, League Revenue			RE
410	Sales and Services	9386	Entry Fees			RE
410	Sales and Services	9387	Conference/Workshop Registration Fees			RE
410	Sales and Services	9388	Over-The-Counter Ticket Sales			RE
410	Sales and Services	9389	Child Care Revenue			RE
410	Sales and Services	9390	Parking Fines			RE
410	Sales and Services	9391	Other Rentals			RE

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410	Sales and Services	9392	Parking Permits			RE
410	Sales and Services	9393	Vehicle Rental			RE
410	Sales and Services	9394	Facility Rental			RE
410	Sales and Services	9395	Operating Equipment Rental			RE
410	Sales and Services	9396	Season Ticket Sales			RE
410	Sales and Services	9398	Sporting Event Guarantees			RE
410	Sales and Services	9399	Other Auxiliary Revenue			RE
410	Sales and Services	9409	Contract Revenue - SPR			RE
410	Sales and Services	9377	Sale of medications/pharmaceuticals			RE
410	Sales and Services	9379	Sale of Emergency Medical Supplies			RE
410	Sales and Services	9381	Study Abroad/Student Tour			RE
410	Sales and Services	9383	Parking - Attendant/Paybox			RE
410	Sales and Services	9384	Parking - Parking Meters			RE
415	Scholarship Allowance - Room and Board	0001	Scholarship Allowance - Room and Board	x	x	RE
415	Room and Board	9201	Room and Meal Plan	x		RE
415	Room and Board	9202	Room Only	x		RE
415	Room and Board	9203	Meal Plan Only	x		RE
415	Room and Board	9204	Required Discretionary Dollars	x		RE
415	Room and Board	9205	Director Apartment Reimbursement	x		RE
415	Room and Board	9214	Cable TV	x		RE
415	Room and Board	9215	Room Telephone	x		RE
415	Room and Board	9216	Additional Meals	x		RE
415	Room and Board	9222	Forfeited Dorm Deposit	x		RE
420	Other Income	9749	Lease Income for State Bond Financed Fac. Only			RE
420	Other Income	9751	Service Center Income			RE
420	Other Income	9795	Cash Over/Under			RE
420	Other Income	9797	Other Fines			RE
420	Other Income	9798	Interagency Agreement			RE
420	Other Income	9799	Other Income			RE
420	Other Income	9821	Employee Retirement Contributions			RE
420	Other Income	9840	Agency Indirect Costs - Non General Fund			RE
420	Other Income	9851	Agency Fund Receipts- Payroll Clearing			RE
423	Security Lending Income	0000	Security Lending Income		x	RE
425	Student Loan Income	9811	Interest on Student Loans	x		RE
425	Student Loan Income	9813	Federal Reimbursement - Loan Cancellations	x		RE
425	Student Loan Income	9814	Collection Cost Reimbursements	x		RE
425	Student Loan Income	9816	Funds Transferred from Institution-Perkins-ICC	x		RE
425	Student Loan Income	9817	Other Earnings-Late Chg. on Loans 7/1/87 After	x		RE
425	Student Loan Income	9818	Loan Repayments to Federal Govt	x		RE
425	Student Loan Income	9819	Loan Repayments from Federal Govt	x		RE
430	Accrued Revenue	9001	Accrued Revenue			RE
435	Third Party Obligations	9003	Third Party Obligation			RE
445	Scholarship Allowance - Tuition	0001	Scholarship Allowance - Tuition		x	RE
450	Scholarship Allowance - Fees	0001	Scholarship Allowance - Fees		x	RE
455	Scholarship Allowance - Sales & Svcs	0001	Scholarship Allowance - Sales & Svcs		x	RE
460	Scholarship Allowance - Room and Board	0001	Scholarship Allowance - Room and Board		x	RE
495	Cost of Goods Sold	3101	Apparel Purchases			EX
495	Cost of Goods Sold	3103	Art Paper			EX
495	Cost of Goods Sold	3105	Art Supplies			EX
495	Cost of Goods Sold	3107	Backpacks			EX
495	Cost of Goods Sold	3109	Bakery Goods			EX
495	Cost of Goods Sold	3111	Beverages, Non-Taxable			EX
495	Cost of Goods Sold	3113	Beverage, Taxable			EX
495	Cost of Goods Sold	3115	Books, New			EX
495	Cost of Goods Sold	3117	Books, Non Course Paperbacks Books/Magazines			EX
495	Cost of Goods Sold	3119	Books, Used			EX
495	Cost of Goods Sold	3121	Candy			EX
495	Cost of Goods Sold	3123	Caps/Gowns			EX
495	Cost of Goods Sold	3124	Fertilizer			EX
495	Cost of Goods Sold	3125	Cigarettes			EX
495	Cost of Goods Sold	3126	Cellular Phone & Phone Cards			EX
495	Cost of Goods Sold	3127	Computer Hardware			EX
495	Cost of Goods Sold	3129	Computer Software			EX
495	Cost of Goods Sold	3131	Computer Supplies			EX
495	Cost of Goods Sold	3133	Electronics			EX
495	Cost of Goods Sold	3134	Agriculture Chemicals			EX
495	Cost of Goods Sold	3135	Film			EX
495	Cost of Goods Sold	3137	Food Purchases			EX
495	Cost of Goods Sold	3139	Food Purchases, Taxable			EX
495	Cost of Goods Sold	3141	Fountain			EX
495	Cost of Goods Sold	3143	Greeting Card Purchases			EX
495	Cost of Goods Sold	3145	Health & Beauty Aids Purchases			EX
495	Cost of Goods Sold	3147	Hot Drinks			EX
495	Cost of Goods Sold	3149	Imprinted Gifts			EX
495	Cost of Goods Sold	3151	Newspapers			EX
495	Cost of Goods Sold	3153	Notebooks/Papers/Binders			EX
495	Cost of Goods Sold	3155	Novelties			EX
495	Cost of Goods Sold	3157	Nursing Pins			EX
495	Cost of Goods Sold	3159	Outerwear			EX
495	Cost of Goods Sold	3161	Recordings			EX
495	Cost of Goods Sold	3163	School Supplies			EX
495	Cost of Goods Sold	3164	Agriculture Seed			EX

Minnesota State Colleges and Universities						
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CAT	Category Description	OBJ	Object Code Description	Code	Only	Attribute
495	Cost of Goods Sold	3165	Specialties			EX
495	Cost of Goods Sold	3167	Stamps			EX
495	Cost of Goods Sold	3169	Sweatshirts			EX
495	Cost of Goods Sold	3171	T-Shirts			EX
495	Cost of Goods Sold	3172	Tools			EX
495	Cost of Goods Sold	3173	Emergency Medical Supplies			EX
495	Cost of Goods Sold	3174	Medications/pharmaceuticals			EX
495	Cost of Goods Sold	3199	Other Supplies Purchased for Resale			EX
499	Loan Proceeds (reclassify)	9707	Loan Proceeds			RV
499	Bond Proceeds (reclassify)	9831	Bond Proceeds			RV
500	Salaries	0047	Relocation Expense Salary And FICA	x		EX
500	Salaries	0100	Unclassified Substitute Salary	x		EX
500	Salaries	0110	Unclassified Full-Time Salary	x		EX
500	Salaries	0120	Unclassified Part-Time/Overload Salary	x		EX
500	Salaries	0130	Classified Full-Time Salary	x		EX
500	Salaries	0140	Overtime Salary	x		EX
500	Salaries	0150	Shift Differential Salary	x		EX
500	Salaries	0160	Classified Seasonal Salary	x		EX
500	Salaries	0170	Classified Part-Time Salary	x		EX
500	Salaries	0180	Separation Salary	x		EX
500	Salaries	0190	Para Prof/Grad Assistant Salary	x		EX
500	Salaries	0310	Prior Year Salary Settlement	x		EX
500	Salaries	0810	Per Diem	x		EX
500	Salaries	0830	Workers Compensation	x		EX
500	Salaries	0860	Wages and Vac Paid to Beneficiary - Empl Death	x		EX
500	Salaries	0880	Inter MnSCU Salary Reimbursements	x		EX
500	Salaries	0900	Student Assistant	x		EX
500	Salaries	0910	Student Salary - Student Help	x		EX
500	Salaries	0920	Federal Student Salary - Workstudy Fund	x		EX
500	Salaries	0922	Federal Workstudy - Title III Match Waiver	x		EX
500	Salaries	0925	Student Salary-FWS America Reads Program	x		EX
500	Salaries	0926	Student Salary-FWS America Counts Program	x		EX
500	Salaries	0927	Student Salary-FWS Jump Start	x		EX
500	Salaries	0928	Student Salary-FWS Community Service			EX
500	Salaries	0930	Graduate Assistant Federal Workstudy	x		EX
500	Salaries	0940	Graduate Assistant Salary	x		EX
500	Salaries	0960	State Student Salary Workstudy	x		EX
500	Salaries	0990	Taxable Scholarships	x		EX
500	Salaries	0992	Resident Student Housing	x		EX
502	Benefits	0202	Unclassified Substitute Retirement	x		EX
502	Benefits	0204	Unclassified Substitute FICA	x		EX
502	Benefits	0206	Unclassified Substitute Insurance	x		EX
502	Benefits	0212	Unclassified Full-Time Retirement	x		EX
502	Benefits	0214	Unclassified Full-Time FICA	x		EX
502	Benefits	0216	Unclassified Full-Time Insurance	x		EX
502	Benefits	0222	Unclassified Part-Time/Overload Retirement	x		EX
502	Benefits	0224	Unclassified Part-Time/Overload FICA	x		EX
502	Benefits	0226	Unclassified Part-Time/Overload Insurance	x		EX
502	Benefits	0232	Classified Full-Time Retirement	x		EX
502	Benefits	0234	Classified Full-Time FICA	x		EX
502	Benefits	0236	Classified Full-Time Insurance	x		EX
502	Benefits	0242	Overtime Retirement	x		EX
502	Benefits	0244	Overtime FICA	x		EX
502	Benefits	0246	Overtime Insurance	x		EX
502	Benefits	0252	Shift Differential Retirement	x		EX
502	Benefits	0254	Shift Differential FICA	x		EX
502	Benefits	0262	Classified Seasonal Retirement	x		EX
502	Benefits	0264	Classified Seasonal FICA	x		EX
502	Benefits	0266	Classified Seasonal Insurance	x		EX
502	Benefits	0272	Classified Part-Time Retirement	x		EX
502	Benefits	0274	Classified Part-Time FICA	x		EX
502	Benefits	0276	Classified Part-Time Insurance	x		EX
502	Benefits	0282	Separation Retirement	x		EX
502	Benefits	0284	Separation FICA	x		EX
502	Benefits	0286	Separation Insurance	x		EX
502	Benefits	0292	Para Professional Grad Assist Retirement	x		EX
502	Benefits	0294	Para Prof/Grad Assistant FICA	x		EX
502	Benefits	0296	Para Professional Grad Assist Insurance	x		EX
502	Benefits	0412	Prior Year Salary Settlement-Retirement	x		EX
502	Benefits	0414	Prior Year Salary Settlement-FICA	x		EX
502	Benefits	0416	Prior Year Salary Settlement-Insurance	x		EX
502	Benefits	0820	Unemployment Compensation	x		EX
502	Benefits	0825	State Paid Insurance - Layoff	x		EX
502	Benefits	0831	State Paid Insurance - Workers Compensation	x		EX
502	Benefits	0840	Cash Death Benefit	x		EX
502	Benefits	0844	Employer FICA Contribution	x		EX
502	Benefits	0845	State Paid Insurance-Early Retirement	x		EX
502	Benefits	0846	Employer Retirement Contribution	x		EX
502	Benefits	0847	Employer Group Insurance-State Contribution	x		EX
502	Benefits	0850	Clothing Allowance	x		EX
502	Benefits	0870	Misc Benefits (Incl Fam Lv Insurance)	x		EX
502	Benefits	0924	Student FICA	x		EX

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502	Benefits	2040	Home Internet Access- taxable	x		EX
502	Benefits	2041	FICA on home internet access	x		EX
502	Benefits	2410	Relocation Expense	x		EX
502	Benefits	7301	Refunded Pension Contributions	x		EX
505	Purchased Services	1010	Rent - Non-State Space	x		EX
505	Purchased Services	1020	Rent - State-Owned Space	x		EX
505	Purchased Services	1030	Equipment Rental	x		EX
505	Purchased Services	1070	Rent - Other	x		EX
505	Purchased Services	1110	Advertising	x		EX
505	Purchased Services	1410	Printing - Non-State	x		EX
505	Purchased Services	1411	Serv Ctr - Printing/Duplicating	x		EX
505	Purchased Services	1412	Service Center Charge- Copy Machine	x		EX
505	Purchased Services	1420	Duplicating and Printing - State	x		EX
505	Purchased Services	1450	Microfilming	x		EX
505	Purchased Services	1460	Other Printing	x		EX
505	Purchased Services	1510	General Management & Fiscal Consultants	x		EX
505	Purchased Services	1511	St. Agy General Mgmt & Fiscal Services			EX
505	Purchased Services	1512	Personnel Recruiting Services			EX
505	Purchased Services	1513	Advertising/Marketing Production			EX
505	Purchased Services	1514	Writing Services - Manuals, Grants, etc			EX
505	Purchased Services	1515	Program Development & Evaluation			EX
505	Purchased Services	1516	St. Agy Program Dev & Evaluation			EX
505	Purchased Services	1518	Site Survey	x		EX
505	Purchased Services	1519	Geotechnical Services	x		EX
505	Purchased Services	1520	Medical & Dental Services	x		EX
505	Purchased Services	1521	St. Agy Health Care/Nursing Services			EX
505	Purchased Services	1522	Owner's Representative - Basic Services			EX
505	Purchased Services	1523	Construction Inspections and Testing	x		EX
505	Purchased Services	1524	Post Occupancy Evaluation	x		EX
505	Purchased Services	1525	Commissioning	x		EX
505	Purchased Services	1530	Architect & Engineering Services	x		EX
505	Purchased Services	1531	St. Agy Architect & Engineering Services			EX
505	Purchased Services	1532	Admin Hearing Judges - Non State Agency			EX
505	Purchased Services	1533	St. Agy Administrative Hearing			EX
505	Purchased Services	1534	Court Reporters and Transcribers			EX
505	Purchased Services	1535	Expert Witness Fees			EX
505	Purchased Services	1536	Legal Services - Gross Proceeds			EX
505	Purchased Services	1537	Legal and Paralegal Services - Non State Agency			EX
505	Purchased Services	1538	Law Enforcement & Security			EX
505	Purchased Services	1539	St. Agy Law Enforcement & Security			EX
505	Purchased Services	1540	Environmental, Agri, & Scientific Services	x		EX
505	Purchased Services	1541	Conference Planning			EX
505	Purchased Services	1550	Legal Services - Outside Att. Gen Office	x		EX
505	Purchased Services	1551	Legal Services - Attorney General	x		EX
505	Purchased Services	1552	State Agency Legal Services			EX
505	Purchased Services	1555	State Agency MCE Collection Services			EX
505	Purchased Services	1560	Educational & Instructional Services	x		EX
505	Purchased Services	1561	St. Agy Educational & Instructional Services			EX
505	Purchased Services	1564	CSU Construction Program Management Fee	x		EX
505	Purchased Services	1565	CSU Const Project Mngmnt Fee	x		EX
505	Purchased Services	1570	Other Professional Technical Services	x		EX
505	Purchased Services	1571	St. Agy Other Consultant Services			EX
505	Purchased Services	1580	Expense Reimbursement for Professional Services	x		EX
505	Purchased Services	1581	Expense Reimbursement for Trainers	x		EX
505	Purchased Services	1582	Trainers/Speakers for Employee Development	x		EX
505	Purchased Services	1583	Architectural Fees - Reimbursables	x		EX
505	Purchased Services	1584	Owner's Representative - Reimbursables	x		EX
505	Purchased Services	1585	CSU Const Project Management Reimbursement	x		EX
505	Purchased Services	1590	Donated Services/Labor			EX
505	Purchased Services	1710	Computer Production & Maintenance	x		EX
505	Purchased Services	1711	Service Center - MIS Academic	x		EX
505	Purchased Services	1712	Service Center - MIS Administration	x		EX
505	Purchased Services	1720	System Development			EX
505	Purchased Services	1725	Information Technology Maint & Support			EX
505	Purchased Services	1726	St. Agy Information Technology Maint & Supp			EX
505	Purchased Services	1730	Software Rental	x		EX
505	Purchased Services	1740	Software Purchase (Mainframe Only)			EX
505	Purchased Services	1760	Expense Reimbursement - Miscellaneous	x		EX
505	Purchased Services	1810	Building Maintenance Services	x		EX
505	Purchased Services	1820	Security Services	x		EX
505	Purchased Services	1830	Refuse Removal	x		EX
505	Purchased Services	1840	St. Agy Environmental, Agric & Scientific Serv	x		EX
505	Purchased Services	1850	Contracted Food Service	x		EX
505	Purchased Services	1870	Other Purchased Services	x		EX
505	Purchased Services	1871	Laundry & Dry Cleaning	x		EX
505	Purchased Services	1880	Expense Reimbursement for Oth Purch Serv	x		EX
505	Purchased Services	1910	Public Speakers & Entertainers	x		EX
505	Purchased Services	1970	Expense Reimbursement for Public Speakers	x		EX
505	Purchased Services	1980	Public Speakers & Entertainer State Tax	x		EX
505	Purchased Services	2010	Postal, Mailing & Shipping	x		EX
505	Purchased Services	2011	Service Center Charge - Postage	x		EX
505	Purchased Services	2020	Network Services (Telephone)	x		EX

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505	Purchased Services	2025	Wireless Communications	x		EX
505	Purchased Services	2030	Long Distance Telephone (Optional)	x		EX
505	Purchased Services	2060	Freight & Delivery	x		EX
505	Purchased Services	2090	Other Communication	x		EX
505	Purchased Services	2110	Private Auto Mileage, In-State	x		EX
505	Purchased Services	2111	Private Auto Mileage, In-State-IFO/MSUAASF	x		EX
505	Purchased Services	2112	Private Auto Mileage, Excess of IRS Rate-In-State	x		EX
505	Purchased Services	2120	Travel Expense, In-State	x		EX
505	Purchased Services	2121	Travel Expense, In-State IFO/MSUAASF Contract	x		EX
505	Purchased Services	2122	Registration Fees, In-State	x		EX
505	Purchased Services	2123	Registration Fee, In-State IFO/MSUAASF	x		EX
505	Purchased Services	2130	Living Expense, In-State	x		EX
505	Purchased Services	2160	State Motor Pool Rental	x		EX
505	Purchased Services	2161	State Motor Pool Rental-IFO/MSUAASF Contract	x		EX
505	Purchased Services	2162	Service Center - Motor Pool Rental	x		EX
505	Purchased Services	2180	Travel Advance, In-State	x		EX
505	Purchased Services	2181	Travel Advance, In-State - IFO MSUAASF	x		EX
505	Purchased Services	2190	Meal Without Overnight Lodging - State	x		EX
505	Purchased Services	2191	Meal Without Overnight Lodging, IFO MSUAASF	x		EX
505	Purchased Services	2198	In State Travel FICA Mileage	x		EX
505	Purchased Services	2199	In State Travel FICA Meals	x		EX
505	Purchased Services	2210	Private Auto Mileage, Out-of-State	x		EX
505	Purchased Services	2211	Priv Auto Mileage, Out-of-State IFO/MSUAASF Contr	x		EX
505	Purchased Services	2212	Private Auto Mileage in Excess of IRS Rate-Outstate	x		EX
505	Purchased Services	2220	Travel Expense - Out-of-State	x		EX
505	Purchased Services	2221	Travel Out-State-IFO/MSUAASF Contract	x		EX
505	Purchased Services	2222	Registration Fee, Out-of-State	x		EX
505	Purchased Services	2223	Registration Fee, Out-State IFO/MSUAASF	x		EX
505	Purchased Services	2230	Living Expense, Out-of-State	x		EX
505	Purchased Services	2260	Motor Pool Rent, Out-of-State	x		EX
505	Purchased Services	2261	Motor Pool Rent-Out-of-State-IFO/MSUAASF Contr	x		EX
505	Purchased Services	2280	Travel Advance, Out-of-State	x		EX
505	Purchased Services	2281	Travel Advance, Out-of-State IFO/MSUAASF	x		EX
505	Purchased Services	2290	Meal Without Overnight Lodging-OutState	x		EX
505	Purchased Services	2291	Meal Without Lodging, OutState- IFO/MSUAASF	x		EX
505	Purchased Services	2298	Out State Travel, FICA Mileage	x		EX
505	Purchased Services	2299	Out State Travel, FICA Meals	x		EX
505	Purchased Services	2310	Electricity	x		EX
505	Purchased Services	2320	Water/Sewer	x		EX
505	Purchased Services	2330	Diesel Fuel	x		EX
505	Purchased Services	2340	Fuel Oil	x		EX
505	Purchased Services	2350	Natural Gas	x		EX
505	Purchased Services	2360	Gasoline	x		EX
505	Purchased Services	2399	Other Utility Services	x		EX
505	Purchased Services	1745	Major Software Purchase (over 30k per unit)	x		EX
505	Purchased Services	1750	Software Maintenance	x		EX
505	Purchased Services	1755	On-line subscription/system access fee	x		EX
505	Purchased Services	1875	Construction Moving and Relocation Expense	x		EX
510	Supplies	3000	Supplies & Materials (Not for Resale)	x		EX
510	Supplies	3001	Supplies & Materials-IFO/MSUAASF Contract	x		EX
510	Supplies	3002	Equipment Purchased as Supplies	x		EX
510	Supplies	3003	Donated Supply & Material (Not for Resale)	x		EX
510	Supplies	3004	Software Purchases	x		EX
510	Supplies	3005	Laboratory Supply	x		EX
510	Supplies	3010	Service Center - Supplies	x		EX
510	Supplies	3011	Service Center - Central Stores	x		EX
515	Repairs & Maintenance	1210	Repairs to Equipment & Furniture	x		EX
515	Repairs & Maintenance	1240	Repairs & Alterations to Buildings	x		EX
515	Repairs & Maintenance	1241	Service Center - Telephone services	x		EX
515	Repairs & Maintenance	1260	Maintenance Contracts	x		EX
515	Repairs & Maintenance	1280	Other Repairs	x		EX
520	Depreciation and Amortization	0002	Depreciation - Libraries			EX
520	Depreciation and Amortization	0003	Depreciation - Infrastructure			EX
520	Depreciation and Amortization	0004	Depreciation - Computer Software			EX
520	Depreciation and Amortization	7901	Depreciation - Equipment			EX
520	Depreciation and Amortization	7902	Depreciation - Buildings			EX
520	Depreciation and Amortization	8407	Depreciation- Software			EX
523	Security Lending Rebates and Fees	0000	Security Lending Rebates and Fees		x	EX
525	Other Expense	1310	Bonds & Insurance			EX
525	Other Expense	2420	Interest to Vendors - Late Payment			EX
525	Other Expense	2430	Taxes, Assessments, Shared Rev			EX
525	Other Expense	2440	Interest on Trust Deposits			EX
525	Other Expense	2450	Job Applicant Expense			EX
525	Other Expense	2710	Student Activities			EX
525	Other Expense	2720	Student Travel			EX
525	Other Expense	2730	Statewide Student Ass'n Fee Remitted			EX
525	Other Expense	2810	Claims			EX
525	Other Expense	2811	Perkins Loans - Disability Refund - Principal			EX
525	Other Expense	2812	Perkins Loans - Disability Refund - Interest			EX
525	Other Expense	2819	Court Ordered Settlements - 1099			EX
525	Other Expense	2820	Medical Fees to Providers			EX
525	Other Expense	2830	Other Services to Providers			EX

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525	Other Expense	2840	Bounties & Rewards			EX
525	Other Expense	2850	Prizes & Awards			EX
525	Other Expense	2860	Royalties & Copyright Fees			EX
525	Other Expense	2870	Memberships			EX
525	Other Expense	2871	Memberships-IFO/MSUAASF Contract			EX
525	Other Expense	2880	Tuition & Registration Fee			EX
525	Other Expense	2890	Fines & Penalties			EX
525	Other Expense	2891	Fees - (Includes Permit and License Fees)			EX
525	Other Expense	2892	Fees - Collection Agency			EX
525	Other Expense	2893	Credit Card Fees			EX
525	Other Expense	2898	Sporting Event Guarantees Expense			EX
525	Other Expense	2900	Department Head Expense			EX
525	Other Expense	6189	Funds Applied Overawards			EX
525	Other Expense	6190	Financial Aid Over Award			EX
525	Other Expense	7025	State Ag Reimb - Exp Refunds Only (Not Pymts)			EX
525	Other Expense	7108	Cost Subsidy - Out			EX
525	Other Expense	7202	Cost of Loan Princ & Int-Military Ln >= 7/23/92	x		EX
525	Other Expense	7203	Cost of Ln Princ & Int-Tch Expert Lns >= 7/23/92	x		EX
525	Other Expense	7204	Cost of Loan Princ & Int - Bankruptcy	x		EX
525	Other Expense	7205	Cost of Loan Princ & Int - Death	x		EX
525	Other Expense	7206	Cost of Loan Princ & Int - Law Enforcement/Corr	x		EX
525	Other Expense	7209	Loans/Interest	x		EX
525	Other Expense	7210	Cost of Ln Prin/Int Canc. Teacher Prior 7/1/72	x		EX
525	Other Expense	7211	Cost of Ln Prin/Int Canc. Teacher After 7/1/72	x		EX
525	Other Expense	7212	Cost of Ln Prin/Int Canc. Military Prior 7/1/72	x		EX
525	Other Expense	7213	Cost of Ln Prin/Int Cancelled - Disability	x		EX
525	Other Expense	7214	Cost of Ln Prin/Int Canc. Peace Corp/VISTA	x		EX
525	Other Expense	7215	Cost of Ln Prin/Int Cancelled - Head Start	x		EX
525	Other Expense	7216	Cost of Ln Prin/Int Cancelled - Volunteer Srv	x		EX
525	Other Expense	7217	Cost of Ln Prin/Int Canc - Nurse/Med Tech	x		EX
525	Other Expense	7218	Cost of Ln Prin/Int Canc - Child/Family/Int	x		EX
525	Other Expense	7219	Cost of Defaulted Ln Prin/Int Assign Fed Govt	x		EX
525	Other Expense	7221	Cost of Ln Prnc Cnc - AX Assigned Disability	x		EX
525	Other Expense	7290	Repayments of Fund Capital to Federal Govt	x		EX
525	Other Expense	7299	Loan Cancellations, Other	x		EX
525	Other Expense	7501	Indirect Cost			EX
525	Other Expense	7502	Legislative Auditor Indirect Costs			EX
525	Other Expense	7503	Statewide Indirect Costs			EX
525	Other Expense	7504	Allocated Indirect Costs			EX
525	Other Expense	7508	Cost Subsidy - In			EX
525	Other Expense	7903	Bad Debt Write-Off			EX
525	Other Expense	9791	Sales Tax Other States			EX
525	Other Expense	9792	Sales Tax Wisconsin			EX
525	Other Expense	9793	Non-resident Alien Federal Tax Withholding			EX
525	Other Expense	9794	Sales Tax - A/R Calculated			EX
525	Other Expense	9796	Sales Tax Minnesota			EX
530	Capital Expenditures (reclassify)	3210	Library Books			EX
530	Capital Expenditures (reclassify)	3211	Library Audio/Video Materials			EX
530	Capital Expenditures (reclassify)	3212	Library Subscriptions			EX
530	Capital Expenditures (reclassify)	4000	Equipment			EX
530	Capital Expenditures (reclassify)	4001	Donated Equipment			EX
530	Capital Expenditures (reclassify)	4004	Equipment - Ancillary Expense (1099)			EX
530	Capital Expenditures (reclassify)	4005	Equipment - Ancillary Expense (non-1099)			EX
530	Capital Expenditures (reclassify)	5000	Land Purchase			EX
530	Capital Expenditures (reclassify)	5001	Land - Donated			EX
530	Capital Expenditures (reclassify)	5010	Perpetual Easements			EX
530	Capital Expenditures (reclassify)	5080	Exp Reimb to Property Owner			EX
530	Capital Expenditures (reclassify)	5090	Other Land Acquisition Costs			EX
530	Capital Expenditures (reclassify)	5200	New Buildings			EX
530	Capital Expenditures (reclassify)	5201	Buildings - Donated			EX
530	Capital Expenditures (reclassify)	5205	Purchase of Existing Buildings			EX
530	Capital Expenditures (reclassify)	5210	Betterments to Buildings			EX
530	Capital Expenditures (reclassify)	5212	Additions/Extensions to Buildings			EX
530	Capital Expenditures (reclassify)	5214	Demolition Cost to a Building			EX
530	Capital Expenditures (reclassify)	5215	Land Improvements			EX
530	Capital Expenditures (reclassify)	7999	Change in Equipment Balance			EX
530	Capital Expenditures (Reclassify)	5213	Public Art Allowance			EX
530	Capital Expenditures (Reclassify)	5265	Data/Telecommunications/Equipment & Installation			EX
530	Capital Expenditures (Reclassify)	5270	Security Equipment/Wiring/Installation			EX
535	Debt Service (reclassify)	2398	Energy Loan Debt Payment			EX
535	Debt Service (reclassify)	4100	Capital Lease - Principal			EX
535	Debt Service (reclassify)	6000	Debt - Principal			EX
540	Budgetary Accounts (reclassify)	0019	Fringe Budget			EX
540	Budgetary Accounts (reclassify)	0099	Salary Budget Only			EX
540	Budgetary Accounts (reclassify)	0998	Budget Frozen			EX
540	Budgetary Accounts (reclassify)	0999	Non-Salary Budget			EX
540	Budgetary Accounts (reclassify)	9805	Estimated Balance Forward In			EX
600	State Appropriation	9000	State Appropriation			RE
600	State Appropriation	9004	State Appropriation Carryover Dollars			RE
605	Federal Grants	9401	Federal Grants			RE
610	State Grants	9402	State Grants			RE
615	Private Grants	9403	Private Grants	x		RE

Minnesota State Colleges and Universities						
Financial Reporting Chart of Accounts Sorted by Report Category						
Last reviewed 12/6/07						
				Zero	FW	FW
				Obj	Use	Acct
CAT	Category Description	OBJ	Object Code Description	Code	Only	Attribute
615	Private Grants	9405	Donations - Restricted	x		RE
615	Private Grants	9406	Donations - Unrestricted	x		RE
615	Private Grants	9407	Foundation Donation - Restricted	x		RE
615	Private Grants	9408	Foundation Donation - Unrestricted	x		RE
620	Investment/Interest Income	0001	Change in Fair Value of Investments			RE
620	Investment/Interest Income	9501	Investment Income			RE
620	Investment/Interest Income	9502	Pooled Investment Income Distribution			RE
620	Investment/Interest Income	9503	Pooled Investment Held Principal			RE
625	Gifts and Donations	0000	Gifts and Donations		x	RE
650	Scholarship Allowance - Financial Aid	0000	Scholarship Allowance - Financial Aid		x	EX
650	Financial Aid	7040	Financial Aid & Scholarships	x		EX
650	Financial Aid	7041	Stipends	x		EX
650	Financial Aid	7042	Tuition Remission for Grad Assistants	x		EX
650	Financial Aid	7050	Other Aid to Clients	x		EX
650	Financial Aid	7055	Other Services for Clients	x		EX
651	Scholarship Allowance - Financial Aid	0001	Scholarship Allowance - Financial Aid		x	EX
655	Grants to Other Organizations	7010	Aid to Cities & Towns	x		EX
655	Grants to Other Organizations	7011	Aid to Counties	x		EX
655	Grants to Other Organizations	7012	Aid to School Districts	x		EX
655	Grants to Other Organizations	7013	Aid to Higher Ed Institutions	x		EX
655	Grants to Other Organizations	7014	Aid to Other Govt Units	x		EX
655	Grants to Other Organizations	7020	Inter-Agency Grants	x		EX
655	Grants to Other Organizations	7030	Aid to Non-Govt Organizations	x		EX
665	Interest Expense	4110	Capital Lease - Interest			EX
665	Interest Expense	5070	Interest on Land			EX
665	Interest Expense	5220	Interest Pymts on Purchases - Buildings			EX
665	Interest Expense	6100	Interest on Debts			EX
665	Interest Expense	6180	Other Interest			EX
665	Interest Expense	7401	Amortization of Bond Issuance Costs			EX
665	Interest Expense	7402	Bond Arbitrage Rebate			EX
665	Interest Expense	7403	Premium on Bond Retirement			EX
665	Interest Expense	9832	State Debt Service Subsidy			EX
670	Intra-MnSCU Transfer In	9806	Inter MnSCU Transfer			RE
671	Intra-MnSCU Transfer Out	7106	Inter MnSCU Transfer			RE
672	Transfer-In	9801	Mandatory Transfer, Debt Service			EX
672	Transfer-In	9802	Mandatory Transfer, Student Loan			RE
672	Transfer-In	9803	Non-Mandatory Transfer In			RE
673	Transfer-Out	7101	Mandatory Transfer-Out, Debt Service Principal			EX
673	Transfer-Out	7102	Mandatory Transfer-Out, Debt Service Interest			EX
673	Transfer-Out	7103	Mandatory Transfer-Out, Student Loan			EX
673	Transfer-Out	7104	Non-Mandatory Transfer-Out			EX
673	Transfer-Out	7107	Advances (Establishment of Imprest Cash)			EX
700	Capital Contributions	0000	Capital Contributions	x	x	RE
701	Donated capital assets	9404	In-Kind Contribution	x		RE
710	Gain (Loss) on Disposal of Capital Assets	9701	Equipment Sales			RE
710	Gain (Loss) on Disposal of Capital Assets	9702	Gain/Loss on Sale of Equipment			RE
710	Gain (Loss) on Disposal of Capital Assets	9703	Land Sales			RE
710	Gain (Loss) on Disposal of Capital Assets	9705	Insurance Recovery			RE
710	Gain (Loss) on Disposal of Capital Assets	9706	Sale of Buildings			RE
900	Cumulative Effect Accounting Principle	0000	Cumulative Effect of Change in Acctg Principle	x	x	RE
905	Prior Period Adjustment	9900	Prior Period Adjustment			RE
910	Change in Reporting Entity	0000	Change in Reporting Entity		x	RE
990	Unrestricted Fund Balance	8801	Unrestricted Net Assets			FB
990	Fund Balance	8802	Contributed Capital			FB