

**ST. OLAF COLLEGE  
MOST FREQUENTLY USED ACCOUNT LIST**

TYPE	ACCOUNT	DESCRIPTION	Typical Grant Budget Category***
ASSETS	11650	Employee cash advances A/R	TYPICALLY NOT USED
	13100	Prepaid expenses & deposits	TYPICALLY NOT USED
	18100	Construction in progress (WIP)	TYPICALLY NOT USED
LIABILITIES	21000	Other liabilities	TYPICALLY NOT USED
	21010	Sales Tax Payable	TYPICALLY NOT USED
	22000	Deferred revenue	TYPICALLY NOT USED
BALANCE	39100	Beginning Balance ( <b>Info ONLY, do not use</b> )	
REVENUES	42400	Other Academic Fees	NOT USED
	43000	Federal grant & contract rev	Revenue
	43300	State grant & contract rev	Revenue
	43600	Local govt grant & contract rev	Revenue
	44000	Private gifts & grants for opr	Revenue
	44500	Priv gift - membership/sponsor	NOT USED
	45800	Endow income & gains allocated	NOT USED
	46000	E&G sales revenue	NOT USED
	46200	E&G advertising revenue	NOT USED
	46300	E&G rent/lease revenue	NOT USED
	46500	E&G misc. revenue sources	NOT USED
WAGES & BENEFITS	50000	Faculty pay (instruction)	Salaries and Wages - Faculty/Staff
	50200	Faculty pay (non-instruction)	Salaries and Wages - Faculty/Staff
	51000	Non-faculty - regular	Salaries and Wages - Faculty/Staff
	51200	Non-faculty - temp to regular	Salaries and Wages - Faculty/Staff
	52000	Overtime	Salaries and Wages - Faculty/Staff
	52200	Non-faculty - temp replacement	Salaries and Wages - Faculty/Staff
	52400	Non-faculty - temp position	Salaries and Wages - Faculty/Staff
	52600	Summer Non-Olaf Student Worker	Salaries and Wages - Student
	52900	Honorarium - faculty or staff	TYPICALLY NOT USED
	53000	Acad yr workstudy (cwsp) pay	Salaries and Wages - Student
	53100	Community Service	Salaries and Wages - Student
	53200	Acad yr non-cwsp pay	Salaries and Wages - Student
	53400	Summer St. Olaf student worker	Salaries and Wages - Student
	54000	Workers comp insurance	Fringe Benefits
	54200	Disability ins - college share	Fringe Benefits
	55000	Health insurance college share	Fringe Benefits
	55400	Employee assistance clg share	Fringe Benefits
	56000	Retirement - college share	Fringe Benefits
	56200	FICA - soc. security clg shar	Fringe Benefits
56400	FICA - med care - clg share	Fringe Benefits	
56600	Life insurance college share	Fringe Benefits	
56900	Temp agency fee > regular wage	Fringe Benefits	
57000	Health ins for future retirees		
OPERATING EXPENSES	61000	Items purchased for resale	Materials and Supplies
	61900	Interdept cr sales & serv.	Materials and Supplies
SUPPLIES	62000	General Supplies & Materials	Materials and Supplies
	62500	Non-capitalized equipment	Materials and Supplies

<b>TYPE</b>	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>Typical Grant Budget Category***</b>
<i>PRINTING</i>	63000	Printing - off-campus service	Materials and Supplies
	63100	Copying - off-campus service	Materials and Supplies
	63500	Copy charge - central dup ctr	Materials and Supplies
	63600	Copy charge - convenience copy	Materials and Supplies
	63700	Paper/supplies chrg-copy ctr	Materials and Supplies
<i>POSTAGE</i>	64000	Postage - off-campus service	Materials and Supplies
	64100	Courier, delivery, shipping	Materials and Supplies
	64500	Postage charge to depts.	Materials and Supplies
	64600	UPS, FedEx, other charges	Materials and Supplies
<i>TELECOM</i>	65000	Non-STO system tele charges	Materials and Supplies
	65500	Basic phone service charges	Materials and Supplies
	65600	LD phone service charges	Materials and Supplies
	65700	Fax service charges	Materials and Supplies
	65800	St. Olaf Telecom servce charge	Materials and Supplies
<i>INFORMATION</i>	66000	Compute soft, licenses, subscr	Computer Services
	66100	Compute non-cap equip supplies	Computer Services
	66150	Network access fees, membship	Computer Services
	66250	Computer/netwrk repairs, parts	Computer Services
	66350	Other mult-media Services chg	Computer Services
	66400	Periodicals/subscrip/book/video	Materials and Supplies or Other
	66500	Advertising expenses	Materials and Supplies or Other
	66550	Advertising/marketing consult	Materials and Supplies or Other
	66600	Photography	Materials and Supplies or Other
	66650	Public relation media services	Materials and Supplies or Other
<i>TRAVEL</i>	67000	Transportion fares - domestic	Domestic Travel
	67100	Mileage reimbursement -dom tr	Domestic Travel
	67200	Lodging & meals - domestic trv	Domestic Travel
	67400	Conference & registration fees	Domestic Travel or Other
	67500	Gas, oil, vehicle serv/repairs	Domestic Travel
	67600	Hired, rented & leased vehicle	Domestic Travel
	67700	College vehicle charges	Domestic Travel
	67790	Interdept credit clg vehicles	Domestic Travel
	67900	Other domestic travel expenses	Domestic Travel
	68000	Transportion - international	International Travel
68200	Lodging & meals off-campus	International Travel	
68900	Other international travel exp	International Travel	
<i>PROFESSIONAL SERVICES</i>	69000	Tuition fees paid other instit	TYPICALLY NOT USED
	69200	Contract medical services	TYPICALLY NOT USED
	69300	Contract counseling services	TYPICALLY NOT USED
	69500	Honorariums stipend nonemployee	Stipends
	69600	Referees & other athletic serv	TYPICALLY NOT USED
	69700	Royalties & similar fees paid	TYPICALLY NOT USED
	69800	Misc acad & stdnt contract ser	Contract Services
	69900	Other acad & student prof serv	Contract Services
	70000	Appraisal fees	TYPICALLY NOT USED
	70050	Surveying	TYPICALLY NOT USED
	70200	Architects & Engineering	TYPICALLY NOT USED
	70400	Audit and accounting fees	TYPICALLY NOT USED
	71100	Fund raising professional serv	TYPICALLY NOT USED
	71500	Legal service fees	TYPICALLY NOT USED
	71800	Misc. nonacad contract service	Contract Services
71900	Other nonacad professional ser	Contract Services	

<b>TYPE</b>	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>Typical Grant Budget Category***</b>
<i>FOOD SERVICE</i>	72100	Meals on-campus	Meals or Other
	72200	Catering-St. Olaf food service	Meals or Other
	72500	Catering-other vendors	Meals or Other
<i>FACILITIES</i>	73000	Contractor time & materials	Other
	73100	Facilities service contracts	Other
	73200	Equipment repair services	Other
	73500	R&M-facility service - labor	Other
	74900	Other Fuel & Utilities	Other
	75400	Insurance - Other	Other
<i>OTHER</i>	76500	Taxes - Other	TYPICALLY NOT USED
	76800	Licenses & permits	Other
	78000	Donations	USUALLY NOT ALLOWED FOR GRANTS
	78200	Memberships & dues	Other
	78400	Laundry, dry cleaning	Other
	78600	Gifts, flowers, hospitality	USUALLY NOT ALLOWED FOR GRANTS
	78800	Local lodging - non-travel	Other
	78900	Local meals off-campus-nontrav	Other
	79100	Grants, awards, rewards	Other
	79600	Rent/lease exp for use of prop	Other
	79900	Miscellaneous expenses	Other
	82600	Transfers Unrest to/from TRest	Other
	82900	Indirect cost charge	Indirect Costs
	83000	Grant Equipment > \$5000	Equipment (including computers for grants)
	<i>DEPRECIATION</i>	88100	Depreciation - non-fed unrestr
88300		Depreciation - federally funded assets	NOT USED
88500		Depreciation - temp res funded	NOT USED
<i>OTHER</i>	97000	Capital gifts & grants	NOT USED
	99400	Correcting intra-co transfer	Look at each case specifically

\*\*\* Please note that various grants have different reporting categories. In some cases, categories may need to be more specific or condensed.