

Expense Accounts - New Pool Format

Banner	Decription	FRS Object	Banner	Decription	FRS Object
Detail - Personal Services					
111010	EPA Regular Salaries	1110	152020	State Retirement	1820
115010	EPA Academic Salary	1310	153080	Law Officer Retmnt	1880
119110	EPA Salary Reserves	1380	154070	Tiaa Optional Retmnt	1870
121010	SPA Regular Salary	1210	156030	Medical Insurance	1830
123010	SPA LEO Salary/Wages	1209	157140	Disability Insurance	1840
129110	SPA Salary Reserves	1280	157250	Unemployment Comp	1550
131010	Non-Student Reg Wage	1410	157360	Workers Comp Premium	1860
131015	Temp Employee Wages	1400	159010	Staff Benefits	1800
135050	Student Regular Wage	1450	159050	Staff Benefits Res	1890
135055	Student Work Study 1	1455	161110	Suggested Awards	1510
141010	EPA Overtime Paymts	1120	162005	EPA Severance Wages	1150
141020	SPA Overtime Payment	1220	162010	SPA Severance Wages	1250
141030	Non-Student Ot Pay	1420	162020	EPA Severage Wages	1350
141060	Student Overtime Pay	1460	162105	Back Wage Settlement	1627
145010	EPA Employee On Loan	1140	162405	Work Comp Death Bene	1567
145020	SPA Employee On Loan	1240	162580	St Disability Pmts	1580
145030	EPA Teachers On Loan	1340	162681	Ext St Disabilty Pmt	1581
146010	SPA Longevity Paymts	1270	165110	Board Member Comp	1700
151010	Social Security	1810	166010	Taxble Emp Exp Reimb	1604
151014	Soc Sec Dual Emp-Dec	1814	170025	Chg Accrued Vacation	1825

1420BP SPA Premium and Holiday Pay		
142010	EPA Holiday Prem Pay	1131
142020	SPA Holiday Prem Pay	1231
143010	EPA Shift Prem Pay	1132
143011	SPA Premium Payment	1230
143012	SPA Shift Prem Pay	1232
143020	Non-Student Prem Pay	1430
143030	Student Premium Pay	1470
144039	EPA Other Prem Pay	1139
144049	SPA Other Prem Pay	1239

1630BP Workers Compensation		
163160	Workers Comp Benefit	1560
163161	Work Comp Med Benef	1561
163263	Work Comp Temp Dispm	1563
163265	Work Comp Partial Di	1565
163366	Work Comp Perm Disbl	1566
163968	Worker Comp Other Cs	1568

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2100BP		Purchased Contractual Services			
211010	Litigation Expense	1911	218610	Security Services Ag	3926
211020	Legal Services	1910	218710	Pest Ctrl Service Ag	3927
212010	Audit Fees	1915	218810	Lawns And Grounds Ag	3928
212020	Finance Consultant F	1920	219110	Employee On Loan Pay	1940
212030	Investmt Advisory S	1925	219250	Honorariums	1950
212040	Financial Serv Other	1928	219251	Honorariums-Dec/Educ	1951
212210	Securities Lend Fees	3910	219252	Honorariums-Dec/West	1952
213110	Med Svc Hosp Provide	1930	219253	Honorariums-Dec/Nort	1953
213120	Direct Treat Personn	1932	219310	Transportation Servi	3929
213210	Med Svc Dec Non Hosp	1931	219320	Contracted Towing Se	3930
213220	Medical Ser No Hospi	1933	219904	Contracted Services	1900
213310	Emp Employmt Physica	1935	219905	Specialized Therapy	1965
214010	Oth Info Tech Servic	1982	219906	Cbrs Comm Base Rehab	1966
214110	Wan Support Services	1984	219907	Case Consultation/Ed	1967
214210	Video Trans Supp Ser	1983	219908	Respite Care	1968
214310	Lan Support Services	1985	219909	Transportation	1969
214410	Pc And Print Sup Ser	1987	219910	Other Contracted Ser	1990
214510	Server Supp Services	1988	219911	Contract Clinic Ser	1991
214610	Mainframe Supp Serv	1989	219912	Research Particip Pm	1992
215010	Acad Inst/Res Serv	1970	219913	Interpreter Services	1996
215020	Substitute Teachers	1972	219914	Current Services	3000
217010	Administrative Servi	1986	219915	Misc Contractual Ser	3900
217020	W/Comp Admin Service	3960	219916	Commission Expense	3901
217099	Work Comp Tfr To Osc	8299	219917	Bankruptcy Expense	3902
218105	Contract Food Servic	3906	219918	Other Cost Or Losses	3903
218106	Food Ser Conferences	3907	219919	Grant Advance	3904
218210	Laundry Services Agr	3922	219920	Auction Services	3932
218310	Laboratory Service A	3923	219921	Mis Contract Ser Con	3934
218410	Janitorial Service A	3924	219922	E-Payment Discounts	3936
218510	Waste Remo/Recycle A	3925	219923	Fund Raising Costs	3976

2200BP		Utilities
221010	Utilities	3300
221020	Electricity	3310
222010	Natural Gas/Propane	3313
223010	Water & Sewer	3314
224110	Fuel Oil	3312
224210	Coal Fuel	3311
224310	Wood Fuel	3315
224410	Energy Svcs Chem Add	3316
224510	Energy Svcs-Steam	3317

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2000BP		Purchased Services			
231010	Repairs-Buildings	3510	271791	Travel Adv - Team	3191
232010	Repairs-Other Struct	3513	271792	Travel Adv - Recruit	3192
233110	Repairs-Motor Vehicl	3512	271793	Travel Adv - Admin	3193
233120	Vehicle/Car Wash	3515	271823	Out Of State Tran-Ot	3123
233210	Repairs-Oth Comp Equ	3511	271933	Out-Cntry Trans-Othe	3133
233310	Repairs-Other Equipm	3514	272101	Athletic-Team	3101
233410	Repairs Wan Equip	3520	272102	Athletic-Recruiting	3102
233510	Repairs Video Tran E	3521	272103	Athletic-Admin	3103
233610	Repairs Lan Equip	3522	272114	In-State Lodging	3114
233710	Repairs Pc'S/Printer	3523	272224	Out Of State Lodging	3124
233810	Repairs - Servers	3524	272334	Out-Cntry Lodging	3134
239010	Repairs-Other	3500	272415	In-State Meals	3115
241010	Maint Contract-Build	4410	272525	Out Of State Meals	3125
242010	Mt Contract-Other St	4413	272635	Out-Cntry Meals	3135
243010	Maint Contract-Equip	4412	272716	In-State Oth Trav Ex	3116
244110	Maint Agree Oth Soft	4414	272826	Out State Other Trav	3126
244210	Maint Agree Wan Soft	4415	272936	Out-Cntry Other Trav	3136
244310	Main Agree Oth Dp Eq	4416	273141	Non-Employee Transpo	3141
244410	Main Agree Wan Equip	4417	273242	Non-Employ Lodging	3142
244510	Main Agree Video Eqi	4418	273243	Non-Employ Meals	3143
244610	Main Agree Lan Equip	4419	273244	Non-Employ Other	3144
244710	Main Agree Pc/Printe	4420	281110	Communication	3200
244810	Main Agree Pc Softwa	4421	281120	Telephone Services	3202
244910	Main Agree Server Sw	4422	281210	Telecomm Data Charge	3203
245010	Main Agree Servers	4423	281310	Teleconference Chrg	3204
245110	Main Agree Mainframe	4424	281410	Cellular Phone Chrg	3205
245210	Main Agree Mf Softwa	4425	281510	Email/Calendaring Ch	3206
249010	Maint Contract-Other	4400	281610	Video Transmission C	3207
251110	Rent/Lease Land	4111	281710	Internet Ser Provide	3208
251210	Rent/Lease Bldg/Offi	4110	281810	Data Wiring Ser Chrg	3213
251310	Rent/Lease Oth Facil	4100	281910	Telephone Wir Ser Ch	3214
251320	Room Rental Conferen	4115	282110	Computer/Dp Services	3209
252110	Rent/Lease Mtr Vehic	4313	282120	Data Processing	3800
252310	Rent/Lease Voice Equ	4310	282210	Managed Lan Ser Chg	3218
252410	Rent/Lease Gen Offic	4312	284010	Postage	3201
252510	Rent/Lease Furniture	4311	284020	Postage Surcharge	3211
253010	Rnt/Lease Oth Comp E	4202	284030	Mailing Services	3212
253110	Rent/Lease Wan Equip	4203	284040	Freight/Delivery Ser	3600
253210	Rent/Lease Video Tra	4204	285010	Printing And Binding	3400
253310	Rent/Lease Lan Eq	4205	286010	Advertising	3700
253410	Rent/Lease Pc/Printe	4206	287010	Cable Tv	3250
253510	Rent/Lease Servers	4207	291110	Insurance Property	4505
253610	Rent/Lease Mainframe	4208	291210	Insurance Mtr Vehicl	4512
254110	Rent/Lease Pc Softwa	4213	291310	Insurance Liability	4511
254210	Rent/Lease Server Sw	4214	291910	Insurance & Bonding	4500
254310	Rent/Lease Mf Softwa	4215	292010	Insurance Bonding	4510
259010	Rent/Lease Oth Prope	4300	293019	In-State Registratio	3119
271110	In-State Trans-Air	3111	293029	Out State Registrati	3129
271221	Out Of State Tran-Ai	3121	293039	Out-Cntry Registrati	3139
271331	Out-Cntry Trans-Air	3131	293052	Reg Fees College Fai	3952
271410	Travel	3100	293054	Registration Fees	3954
271420	In-State Trans-Groun	3112	294110	Ed Assist Pgm Taxabl	1591
271522	Out Of State Trans-G	3122	294210	Ed Assist Pgm Non Ta	3905
271632	Out-Cntry Tran-Groun	3132	295010	Employee Moving Exp	1530
271704	Travel Advance	3104	295150	Employee Tuition Wai	3950
271713	In-State Trans-Other	3113	295192	Fac/Staff Tuit Waive	1592

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		3000BP	Supplies		
311010	Office Supplies	2600	333010	Oil/Lubricants/Fluid	2513
312010	Data Processing Supp	2910	334010	Tires/Tubes	2515
313010	Photographic Supplie	2912	335010	Motor Vehicle Supply	2500
314010	Eng/Drafting Supplie	2911	335020	Motor Veh Rep Parts	2512
315010	Security/Safety Supp	2913	336010	Other Fuels	2514
319010	Other Admin Supplies	2900	341010	Food Products	2200
319020	Miller Analogies	2957	341020	Training Table Exp	2210
319030	Institutional Sat	2958	342010	Dietary Supplies	2202
321010	Household Supplies	2100	351010	Clothing & Uniforms	2111
321020	Janitorial Supplies	2112	352010	Recreational Supplie	2114
322010	Beding/Textile Produ	2110	353010	Rehabilitation Suppl	2124
323010	Laundry Supplies	2113	361010	Medicines	2301
324010	Carpentry & Hardware	2115	363010	Dental Supplies	2304
324020	Repair Supplies	2400	364010	Optical Supplies	2305
325010	Agric/Animal Supplie	2116	365010	Orthopedic Supplies	2306
326010	Sand,Gravel,Concrets	2117	369010	Medical Supplies	2302
326110	Asphalt & Tar Suppli	2118	369020	Laboratory Supplies	2303
327010	Structural Steel Sup	2119	371010	Scientific Supplies	2310
328010	Road Signs & Signals	2120	372010	Educational Supplies	2300
329015	Oth Facility & Hardwa	2121	380010	Purchase For Resale	2700
329016	Plants & Planting Ma	2125	380020	Bk St Adoption Excep	2701
331010	Gasoline	2511	390010	Supplies & Materials	2000
332010	Diesel Fuel	2510			

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4000BP		Property, Plant & Equipment			
411010	Land Acquisition Cos LT 2500	5700	451310	Classroom/Libr Furni LT2500	5110
411015	Land Acquisition Cos ≥ 2500	5700	451315	Classroom/Libr Furni GE 2500	5110
412110	Land/Legal&Record Fe LT2500	5705	452110	Office Equipment Capital LT2500	5100
412115	Land/Legal&Record Fe ≥ 2500	5705	452115	Office Equipment Capital GE 2500	5100
413010	Land Appraisal/Surve LT2500	5710	452120	Movable Equip LT 2500	5190
413015	Land Appraisal/Surve ≥ 2500	5710	452125	Movable Equip GE 2500	5190
421010	Building Acquisition	5881	452310	Scientific/Medical E LT 2500	5516
422010	Legal And Record Fee	5883	452315	Scientific/Medical E GE 2500	5516
423010	Appraisal Fees	5880	452410	Engineering/Draft Eq LT 2500	5517
431010	Planning Expenses	5810	452415	Engineering/Draft Eq GE 2500	5517
432010	Design Contract	5801	452510	Dietary Equipment LT 2500	5518
432015	Design Contr B	5811	452515	Dietary Equipment GE 2500	5518
432025	Design Contr C	5821	452610	Athletic Equip LT 2500	5510
432110	Consultant Contracts	5882	452615	Athletic Equip GE 2500	5510
433110	Buildings	5800	452710	Agricultural Equip LT 2500	5511
433115	General Contr A	5802	452715	Agricultural Equip GE 2500	5511
433115	Heating	5851	452810	Voice Com'Cation Equ LT 2500	5512
433120	General Contr B	5812	452815	Voice Com'Cation Equ GE 2500	5512
433122	General Contr C	5822	452910	Custody/Security Equ LT 2500	5513
433125	Design Contr E	5841	452915	Custody/Security Equ GE 2500	5513
433125	General Contr C	8522	453010	Other Dp Equip LT 1000	5212
433130	Design Contr D	5831	453015	Other Dp Equip GE 1000	5212
433205	Electric Contract	5805	453100	Wan Equipment LT 1000	5214
433220	Electric Contr C	5825	453105	Wan Equipment GE 1000	5214
433225	General Contr D	5832	453210	Video Transmit Equip LT 1000	5216
433310	Plumbing Contract	5803	453215	Video Transmit Equip GE 1000	5216
433320	Plumbing Contr C	5823	453310	Lan Equip Purchase LT 1000	5215
433410	Hvac Contract	5834	453315	Lan Equip Purchase GE 1000	5215
433510	Roofing Contract	5835	453410	PC & Printer Purchas LT 1000	5217
433610	Erosion Control Con	5836	453415	PC & Printer Purchas GE 1000	5217
433710	Mechanical Contracts	5837	453510	Server Purchase LT 1000	5218
433810	Landscaping Contract	5838	453515	Server Purchase GE 1000	5218
433910	Grading,Filling/Clearing	5839	453610	Mainframe Purchase LT 1000	5219
434010	Asbestos Removal Con	5808	453615	Mainframe Purchase GE 1000	5219
435110	Hvac Contr A	5804	453910	Capital Outlay	5000
435115	Hvac Contr B	5814	453920	Educational Equipmnt LT 2500	5300
435210	Refrigeration Cont	5852	453925	Educational Equipmnt GE 2500	5300
435310	Elevator Contracts	5853	453930	Other Equipment LT 2500	5500
435410	Sprinkler Contracts	5854	453935	Other EquipmentGE 2500	5500
435510	Communication Cable	5855	453945	Capital Projects Equipment	5809
437110	Testing & Boring	5871	454115	Autos,Trucks,Buses	5411
437210	Legal Fees/Advertisi	5872	454215	Aircraft	5410
437310	Construction Site Su	5873	454315	Boats	5412
437410	Project Inspection F	5874	454415	Trailers	5415
437510	General Laborers/Inm	5875	454910	Motor Vehicles	5400
437910	Contingency	5806	454925	Other Motorized Vehicles	5413
437915	Corrective Repairs	5807	471110	Oth Computer Softwar	5221
437920	Miscellaneous Projec	5879	471210	Wan Computer Software	5222
443110	Other Capital Outlay	5900	471310	PC Software Purchase	5223
451110	Office Furniture LT 2500	5111	471410	Server Software Purchase	5225
451115	Office Furniture GE 2500	5111	472010	Mainframe Software	5224
451210	Residential Furnitur LT 2500	5112	473010	External Dev Software	5226
451215	Residential Furnitur GE 2500	5112			

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4600BP Art, Library, Learning Resources		
461015	Art & Artifacts	5650
463010	Library Bks & Jrnl LT 2500	5600
463015	Library Books & Jrnl ≥ 2500	5600

5000BP Other Expenses & Adjustments					
511110	Legal Settlements	3941	565010	Loss Sale Fixed Asset	8910
511220	Tort Claims	3942	566010	Svc Chg/Sale Surplus Property	3967
511310	Court Costs	3943	575000	Special Items-Loss	8944
511410	Expert Witness Fees	1960	583010	Subscriptions	4903
511510	Rewards,Captures/Ext	3945	583020	Membership Dues	4902
512010	License & Permit Cos	3946	583030	Game Guarantees	4904
523210	Leo Separation Allow	1570	584010	EPA Employee Awards	1315
531105	Debt Service	7000	584015	Legislative Teach Aw	1515
531106	Bond Principal	7100	584020	Incentive Pay Awards	1520
531205	Note Principal	7300	584025	Other Personnel Pay	1590
531305	Capital Lease Principal	7650	584030	Serv Awards Non Cash	2915
531405	Other Principal	7600	584035	Cash Prize/Awd No Em	3947
532105	Bond Interest	7200	589010	Ins Student Hard Wai	4515
532205	Note Interest	7400	589020	Fixed Charges	4000
532305	Capital Lease Interest	7750	589030	Other Fixed Charges	4900
532405	Int On Util Cust Dep	7701	589040	Admin Expense	4901
532510	Other Interest	7700	590010	Other Fund Deduction	7950
533105	Indebtedness Fees-Fiscal Agent	7500	590020	Other Non-Operating Expense	8900
533205	Indebtedness Fees-Bond Issue	7900	591400	Real Loss Invest-Non-Oper	8999
543010	Depreciation Expense	8960	591600	Unrealized Loss Invest-Non-Oper	8997
561000	Accounts Receivable Writeoff	8700	592000	Refund To Grantor	8998
563110	Disposal Of Plant Facility	8920	592010	Close Out to State Treasury	8901
563120	Writedown Assets	8930	594010	Collection Costs	1995
564010	Indirect Overhead Costs	4800			

Detail Level Grants, State Aid, & Public Assist					
681010	Appropriated Grants	6510	689035	WCU Tuition Grant	6560
682010	Minority Presence Grants	6520	689036	Other Educ Awards	6590
683010	Nursing Emergency Financial Aid	6530	689037	Student Tuition Waiv	6599
685010	NC TIP	6565	689038	Athletic Grants	6600
685020	Teachers Scholarship	6550	689039	Tennis-Men	6607
687010	Trainershops	6570	689040	Golf	6608
687510	Res Grad Assistance	6575	689041	Women's Basketball	6609
688010	Incentive Schol Native American	6585	689042	Women's Golf	6610
689010	Int Ser Elim 13Th Mt	6000	689043	UNC Campus Scholarship	6581
689016	Non-Service	6601	690010	P&I Can Ts Pr 7-72	6901
689017	Baseball	6602	690015	Military Svc Pr 7-72	6902
689018	Men's Basketball	6603	690020	Teaching Svc Af 7-72	6903
689019	Track-Men	6604	690025	Death	6904
689020	Football	6605	690030	Disability	6905
689025	Tennis-Women	6611	690035	Clpic-Nur Ser Af 72	6906
689026	Volleyball-Women	6612	690040	Cost Of Assignments	6907
689027	Soccer-Women	6613	690045	Cost Of Write Off	6908
689028	Women-Softball	6614	690050	At Risk	6909
689029	Track-Women	6617	690055	Cost-Law Enforcement	6910
689030	SSchool Scholarship	6618	690060	Cost-Special Educati	6911
689031	Cross Country-Women	6619	690065	Cost/Volunteer	6912
689032	Cross Country-Men	6620	690070	Teach Subject Matter	6913
689033	Supplemental Text	6625	690075	Direct Grant Ngo	6914
689034	Educational Awards	6500			

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Detail Level			Reserves		
710116	Math/Sc Network Res	8316	710140	Res-Physical Theraap	8340
710117	Res Fine & Perf Arts	8317	710145	Res-Stillwell Lab	8345
710118	Res Labor Force Deve	8318	710146	Res-Forsyth Building	8346
710120	Res - Dept Allocatio	8320	710147	Res-Breese Gym	8347
710124	Wnc Tomw-Parkwy Celb	8324	710148	Res-Graham	8348
710125	Wnc Tomorrow Reserve	8325	710149	Res-Killian Annex	8349
710126	Reserve For Centenni	8326	710150	Res-Mckee	8350
710127	Reserve For Ciml	8327	710151	Res Ocracoke Island	8351
710128	Res-Nccat Facility	8328	710158	Res Library Fines	8358
710129	Nccat Pgm Reserve	8329	710160	Res-Mgt Flex Negativ	8360
710130	Res-Warehouse Bldg	8330	710162	Res-Grad Asst Tu Rem	8362
710131	Res-Stillwell Bldg	8331	710163	Res-Incentive Grant	8363
710132	Res-Hurricane Hugo A	8332	710164	Res-Workforce Develo	8364
710134	Res-For Maintenance	8334	710166	Res-Hurricane Floyd	8366
710135	Res-Belk	8335	720010	Unassigned Budgets	8304
710137	Res-Camp Lab School	8337	720020	Res-Budget Flexibili	8361
710138	Res-Reid Gym	8338	720030	Res-Alotm'T Holdback	8365
710139	Res-Speech & Hearing	8339			

Detail Level			Intragovernmental Transactions		
801010	Transfer To OSC-Dcap	8297	860025	Trans Out 49629	8464
804010	Disaster Relief Transfer	8291	860026	Trans Out 49729	8465
849910	Worker Compensation Transfer	8295	860027	Trans Out 49829	8466
850040	Debt Service Transfers	8140	860028	Trans Out 49929	8467
850050	Work Study Transfer	8150	860029	Trans Out 40029	8468
850060	Loan Program Transfer	8160	860030	Trans W/I Same GASB	8470
850070	Other Financial Aid Transfer	8170	860031	Trans Out 40229	8471
850080	Req Match On Grant	8180	860032	Trans Out 40329	8472
860005	Intra-Entity Tfr Out	8100	860033	Trans Out 40529	8475
860010	Overhead Trans Gen	8110	860034	Trans To CI Funds	8490
860011	Overhead Trans-Cont	8120	860035	Trans To Seog	8495
860012	Overhead Tfr Non-Rec	8130	860075	Fd Raising Reimb Uni	3975
860013	Other Intra-Transfer	8400	860097	Fdn Tfr To Univ	3997
860014	Security Pos Trans	8401	860098	Wcu Athletics	3998
860015	Transfer To WCU	8404	860099	WCU Development Fnd	3999
860016	Tfr To Auxiliary Adm	8405	860110	CI Bond Transfer Out	8469
860017	Tfr Deferred Oblig	8406	891010	Transfer Appr-Budget Flex	8191
860018	Transfer Retained Re	8425	892010	Deferred Obligations/Receipts -	8192
860019	Endowment Transfers	8435	980650	Overhead Receipt Tax-Gen Admin	8210
860020	CI Tfr To 49729-311	8450	980705	Non-Recurring Inter-Inst Tfr	8220
860021	CI Tfr To 49829-320	8451	980750	Recurring Inter-Inst Transfers	8230
860022	Trans Out 49389	8461	980805	Other Inter-Inst Transfers	8290
860023	Trans Out 49429	8462	980850	CI Reversion To GF	8298
860024	Trans Out 49529	8463			