

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 | Trainershps | 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 | | | |