

Account	Short Description	Long Description	Restricted to Use by:	AcctLevel2	Balance Available Report Subtotal	Pool Account
<b>PAYROLL SALARIES &amp; WAGES 61xxxx:</b>						
610000	Unclassified-Estimated Budget Pool	Used for the adopted budget to record estimated payraise increases for salaries for unclassified employees. When actual salary increases are determined, budget will be moved out of 610000 to the more specific 61xxxx accounts & any overage/ underage will be removed by the Budget Office to bring 610000 to a zero balance for the remainder of the fiscal year.	BPRA	SWG10	Salaries & Wages-Unclassified	
610003	Grads & Res-Estimated Budget Pool	Graduate assistants & residents - estimated budget pool	BPRA	SWG20	Salaries & Wages-Graduates & Resid	
610005	Unclassified-Budget Pool	Unclassified Staff Budget Pool		SWG10	Salaries & Wages-Unclassified	
610006	Unclassified-Overtime	Unclassified Staff Overtime		SWG10	Salaries & Wages-Unclassified	610005
611100	Unclassified-Contract	Payments for services rendered by salaried administrative, research & supporting staff who are not covered by the state of Ohio civil service system.		SWG10	Salaries & Wages-Unclassified	610005
611104	Unclassified-Cell Stipend	Unclassified Staff Cell Phone Stipend		SWG11	Stipends-Unclassified	610005
611105	Unclassified-Stipends	Unclassified Staff Stipends		SWG11	Stipends-Unclassified	610005
611106	Unclassified-Summer-Overload-Regulr	Unclassified Staff Overload Regular - for SUMMER		SWG10	Stipends-Unclassified	610005
611107	Unclassified-Overload-Regular	Unclassified Staff Overload Regular		SWG10	Salaries & Wages-Unclassified	610005
611108	Unclassified-Overload-Teaching	Unclassified Staff Overload Teaching		SWG10	Salaries & Wages-Unclassified	610005
611109	Unclassified-Vacancy Credit BgtPool	Unclassified-Vacancy Credit Budget Pool used for periodic Vacancy Credit budget adjustments for certain fund/orgs.		SWG14	Vacancy Credits-Unclassified	
611110	Unclassified-<51percent	Payments for services rendered by salaried administrative, research, & supporting staff working less than 51% who are not covered by the state of Ohio civil service system.		SWG10	Salaries & Wages-Unclassified	610005
611111	Unclassified-Summer-<51percent	Payments for services rendered by salaried administrative, research, & supporting staff working less than 51% who are not covered by the state of Ohio civil service system. For SUMMER		SWG10	Salaries & Wages-Unclassified	610005
611112	Unclassified-Summer-Overload-Teachg	Unclassified Staff Overload Teaching - For SUMMER		SWG10	Salaries & Wages-Unclassified	610005
611115	Unclassified-Employee Severance	Payments to unclassified employees related to severance payments.	Payroll	SWG10	Salaries & Wages-Unclassified	610005
611150	Unclassified-Retirees	Payments for services rendered by salaried administrative, research & supporting staff who are retired & receiving benefits from an Ohio retirement system.		SWG10	Salaries & Wages-Unclassified	610005
611151	Unclassified-Summer-Retirees	Payments for services rendered by salaried administrative, research & supporting staff who are retired & receiving benefits from an Ohio retirement system. For SUMMER		SWG10	Salaries & Wages-Unclassified	610005
611500	Graduate Assistants	Payments for administrative & research services rendered by graduate students who hold formal assistantships.		SWG20	Salaries & Wages-Graduates & Resid	611505
611505	Grads & Res-Budget Pool	Graduate assistants & residents - Budget Pool		SWG20	Salaries & Wages-Graduates & Resid	
611510	Graduate Assistants-Summer	Payments for administrative services rendered by graduate students during the SUMMER academic term who hold formal assistantships.		SWG20	Salaries & Wages-Graduates & Resid	611505
611600	Residents	Payments for services rendered by individuals who are serving in a School of Medicine or School of Professional Psychology residency program.		SWG20	Salaries & Wages-Graduates & Resid	611505
611800	Graduate Research Assistants	Payments for research services rendered by graduate students who hold formal assistantships.		SWG20	Salaries & Wages-Graduates & Resid	611505
611810	Graduate Research Assistants-Summer	Payments for research services rendered by graduate students during the SUMMER academic term who hold formal assistantships.		SWG20	Salaries & Wages-Graduates & Resid	611505
612000	Classified-Budget Pool	Classified-Budget Pool		SWG30	Salaries & Wages-Classified	
612005	Classified-Estimated Payraise BP	Classified-Estimated Payraise Budget Pool	BPRA	SWG30	Salaries & Wages-Classified	
612100	Classified	Payments for services rendered by hourly rated clerical & supporting staff who are covered by the state of Ohio civil service system.		SWG30	Salaries & Wages-Classified	612000
612104	Classified-Cell Stipend	Classified Staff Cell Phone Stipend		SWG32	Stipends-Classified	612000
612109	Classified-Vacancy Credit BP	Classified-Vacancy Credit Budget Pool used for periodic Vacancy Credit budget adjustments for certain fund/orgs.		SWG34	Vacancy Credits-Classified	
612205	NonExempt Unclassified Hourly BP	NonExempt Unclassified-Estimated Payraise Budget Pool.	BPRA	SWG12	Salaries & Wages-UnclassifiedHourly	
612110	Classified -<51percent	Payments for services rendered by hourly rated clerical & supporting staff working less than 51% who are covered by the state of Ohio civil service system.		SWG30	Salaries & Wages-Classified	612000
612115	Classified-Employee Severance	Payments to classified employees related to severance payments.	Payroll	SWG30	Salaries & Wages-Classified	612000
612150	Classified-Retirees	Payments for services rendered by hourly rated clerical & supporting staff who are covered by the state of Ohio civil service system & who are retired & are receiving benefits from an Ohio retirement system.		SWG30	Salaries & Wages-Classified	612000
612200	NonExempt Unclassified Hourly	Payments to hourly rated administrative, research, & administrative support personnel who are not covered by the state of Ohio civil service system, but are paid through the Payroll department only.		SWG12	Salaries & Wages-UnclassifiedHourly	610005
612255	NonExempt Unclassified Hourly <51%	NonExempt Unclassified Hourly <51%		SWG12	Salaries & Wages-UnclassifiedHourly	610005
612300	Classified-Intermittent	Payments for services rendered by intermittent, hourly rated clerical & supporting staff who are covered by the state of Ohio civil service system.	Payroll	SWG30	Salaries & Wages-Classified	612000
613000	Classified-Overtime Budget Pool	Classified-Overtime Budget Pool		SWG35	Salaries & Wages-ClassifiedOT/Shift	
613100	Classified-Overtime	Payments for overtime services rendered by classified personnel.		SWG35	Salaries & Wages-ClassifiedOT/Shift	613000
613150	Unclassified Hourly-Overtime	Payments for overtime services rendered by unclassified hourly personnel.		SWG35	Salaries & Wages-ClassifiedOT/Shift	613000
613700	Classified-Shift Differential	Payments to classified personnel for shift differential.		SWG35	Salaries & Wages-ClassifiedOT/Shift	613000
614000	Faculty-Budget Pool	Faculty-Budget Pool		SWG40	Salaries & Wages-Faculty Full Time	
614005	Faculty-Estimated Payraise BP	Faculty-Estimated Payraise Budget Pool	BPRA	SWG40	Salaries & Wages-Faculty Full Time	
614100	Faculty-Academic Year	Payments for services rendered by faculty who hold special & regular academic year contracts.		SWG40	Salaries & Wages-Faculty Full Time	614000
614104	Faculty-Cell Stipend	Faculty Cell Phone Stipend		SWG42	Stipends-Faculty	614000
614105	Faculty-Academic Year-Stipends	Academic faculty stipends other than for cell phones.		SWG42	Stipends-Faculty	614000

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614109	Faculty-Vacancy Credit Budget Pool	Faculty-Vacancy Credit Budget Pool used for periodic Vacancy Credit budget adjustments for certain fund/orgs.		SWG44	Vacancy Credits-Faculty Full Time	
614115	Faculty-Employee Severance	Payments to faculty employees related to severance payments.	Payroll	SWG40	Salaries & Wages-Faculty Full Time	614000
614150	Faculty-Academic Year <51%	Payments for services rendered by faculty who hold less than 51% FTE academic year contracts.		SWG40	Salaries & Wages-Faculty Full Time	614000
614200	Faculty-Fiscal Year	Payments for services rendered by faculty who hold regular fiscal year contracts.		SWG40	Salaries & Wages-Faculty Full Time	614000
614205	Faculty-Fiscal Year-Stipends	Fiscal faculty stipends other than for cell phones.		SWG42	Stipends-Faculty	614000
614250	Faculty-Fiscal Year <51%	Payments for services rendered by faculty who hold less than 51% FTE fiscal year contracts.		SWG40	Salaries & Wages-Faculty Full Time	614000
614300	Faculty-Teaching/Svc Merit Award	Special payments to faculty & staff for previously rendered meritorious services.		SWG40	Salaries & Wages-Faculty Full Time	614000
615000	Faculty-Other Budget Pool	Faculty-Other Budget Pool		SWG45	Salaries & Wages-Faculty Part Time	
615100	Faculty-Adjuncts	Payments for services rendered by adjunct faculty who hold special part-time contracts.		SWG45	Salaries & Wages-Faculty Part Time	615000
615150	Faculty-Retirees	Payments for services rendered by adjunct faculty who hold special part-time contracts & are retired & receiving benefits from an Ohio retirement system.		SWG45	Salaries & Wages-Faculty Part Time	615000
615200	Faculty-Overload	Payments for additional services rendered by full-time faculty & unclassified staff who hold special overload contracts.		SWG45	Salaries & Wages-Faculty Part Time	615000
615300	Faculty-Summer	Payments to faculty who render services during the SUMMER academic term.		SWG45	Salaries & Wages-Faculty Part Time	615000
615302	Faculty-Summer-Overload	Faculty-SUMMER-Overload Fiscal Faculty		SWG45	Salaries & Wages-Faculty Part Time	615000
615304	Faculty-Summer-Overload-AcademicFac	Faculty-SUMMER-Overload Academic Faculty		SWG45	Salaries & Wages-Faculty Part Time	615000
615305	Faculty-Summer-Adjuncts	Faculty-SUMMER-Adjuncts		SWG45	Salaries & Wages-Faculty Part Time	615000
615350	Faculty-Summer-Retirees	Payments to faculty who render services during the summer academic term & are retired & receiving benefits from an Ohio retirement system during SUMMER.		SWG45	Salaries & Wages-Faculty Part Time	615000
615400	Graduate Teaching Assistants	Payments for teaching services rendered by graduate students who hold formal assistantships.		SWG20	Salaries & Wages-Graduates & Resid	611505
615410	Graduate Teaching Assistants-Summer	Payments for teaching services rendered by graduate students during the SUMMER academic term who hold formal assistantships.		SWG20	Salaries & Wages-Graduates & Resid	611505
615500	Faculty-Purchased	Payments for faculty services purchased from another university or other institution. Use of this account is limited to those payments covered by a contract between WSU & other universities or institutions.		SWG45	Salaries & Wages-Faculty Part Time	615000
616000	Student Wages-Budget Pool	Student Wages-Budget Pool		SWG50	Student Wages	
616100	Student Wages-Regular	Payments for services rendered by hourly rated graduate & undergraduate students.		SWG50	Student Wages	616000
616110	Student Wages-Regular (PERS)	Payments for services rendered by hourly rated graduate & undergraduate regular student employees who are enrolled in the Ohio Public Employees Retirement System (OPERS).		SWG50	Student Wages	616000
616200	Student Wages-Workstudy	Payments for services rendered by students employed under the College Work Study Program on the WSU campus.		SWG50	Student Wages	616000
616210	Student Wages-Workstudy (PERS)	Payments for services rendered by hourly rated graduate & undergraduate work-study student employees who are enrolled in the Ohio Public Employees Retirement System (OPERS).		SWG50	Student Wages	616000
617005	Contracted Labor-Budget Pool	Contracted Labor-Budget Pool		CNL10	Contracted Labor	
617030	Cost Recovery-Contracted Labor	Credit amounts for 617xxx Contracted Labor amounts charged to other internal WSU FOAPALs. Represents costs recovered by the charging FOAPAL.		CNL88	Contracted Labor Cost Recovery	
617350	Employee Relocation Payroll Expense	Employee relocation expenses paid via Payroll. (See account 717350 for relocation expenses paid via Accounts Payable).	Payroll	CNL10	Contracted Labor	617005
617400	Contracted Temporary Personnel	Payments to agencies (such as Manpower), other universities, & institutions for non-faculty personnel services purchased.		CNL10	Contracted Labor	617005
617450	Travel Allowances	Payments to employees for local transportation expense.		CNL10	Contracted Labor	617005
617500	Employee Allowances	Non-payroll payments for reimbursement of expenses to employees which are reported by WSU as additional compensation for the employee.		CNL10	Contracted Labor	617005
617820	Contracted Labor-Parking Attendant-NC	Payments for parking attendant personnel provided for Nutter Center events.	Nutter Center	CNL10	Contracted Labor	617005
617830	Contracted Labor-Ushers-NC	Payments for ushers provided to the Nutter Center for events.	Nutter Center	CNL10	Contracted Labor	617005
617840	Contracted Labor-Ticket Takers-NC	Payments for ticket takers provided to the Nutter Center for events.	Nutter Center	CNL10	Contracted Labor	617005
617850	Contracted Labor-Box Office-NC	Payments for box office personnel provided to the Nutter Center for events & daily operations.	Nutter Center	CNL10	Contracted Labor	617005
617870	Contracted Labor-Technical Crew-NC	Payments for technical crew personnel provided for Nutter Center events.	Nutter Center	CNL10	Contracted Labor	617005
617880	Contracted Labor-Stagehands-NC	Payments made by the Nutter Center for stagehands required for events.	Nutter Center	CNL10	Contracted Labor	617005
617900	Contracted Labor-Inside Security-NC	Payments for security services provided inside the arena for events.	Nutter Center	CNL10	Contracted Labor	617005
617910	Contracted Labor-Fairborn Police-NC	Payments for police services provided by the city of Fairborn for events.	Nutter Center	CNL10	Contracted Labor	617005
617920	Contracted Labor-Fire & Medic-NC	Payments for fire & medic services provided by the city of Fairborn for events.	Nutter Center	CNL10	Contracted Labor	617005
617930	Contracted Labor-Runners-NC	Payments for miscellaneous services (errands, etc) provided by runners for events.	Nutter Center	CNL10	Contracted Labor	617005
<b>PAYROLL BENEFITS 62xxxx:</b>						
620000	Staff Benefits-Budget Pool	The level at which you budget dollars for the 62xxxx accounts. It is not ordinarily used for the current unrestricted & auxiliary funds.		BEN10	Benefits	
621000	Estimated Benefit Raise Budget Pool	Used for the adopted budget to record estimated benefit increases resulting from annual salary increases for unclassified, classified, & faculty employees. When actual salary & benefit increases are determined, budget will be moved out of 621000 to the more specific 62xxxx accounts & any overage/underage will be removed by the Budget Office to bring 621000 to a zero balance for the remainder of the fiscal year.	BPRA	BEN10	Benefits	

BANNER EXPENSE & TRANSFER ACCOUNT DEFINITIONS -- includes Cost Recovery account changes effective FY18.						4-May-17
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621100	Staff Benefits-Unclassified	Retirement contributions, group insurance, fees waived, unemployment compensation, workers' compensation, & Medicare applied as a percent of direct labor dollars.		BEN10	Benefits	620000
621110	Staff Benefits-Unclassified<51%/Ret	Retirement contributions, unemployment compensation, workers' compensation, & Medicare applied as a percent of direct labor dollars.		BEN10	Benefits	620000
622100	Staff Benefits-Classified/Exmt Hrly	Retirement contributions, insurance, fees waived, unemployment compensation, & workers' compensation applied as a percent of direct labor dollars.		BEN10	Benefits	620000
622110	Staff Benefits-Classified <51%/Ret	Retirement contributions, unemployment compensation, workers' compensation, & Medicare applied as a percent of direct labor dollars.		BEN10	Benefits	620000
622130	Staff Benefits-Classified-Overtime	Retirement contributions, unemployment contributions, workers' compensation, Medicare, group insurance & fee waivers applied as a percent of direct overtime labor dollars.		BEN10	Benefits	620000
622150	Staff Benefits-Unclassified Hrly OT	Retirement contributions, unemployment contributions, workers' compensation, Medicare, group insurance & fee waivers applied as a percent of direct overtime dollars for unclassified hourly personnel.		BEN10	Benefits	620000
623100	Staff Benefits-Faculty	Retirement contributions, group insurance, fees waived, unemployment compensation, Medicare & workers' compensation applied as a percent of direct labor dollars.		BEN10	Benefits	620000
623200	Staff Benefits-Faculty Part Time	Retirement contributions, unemployment compensation, Medicare & workers' compensation applied as a percent of direct labor dollars.		BEN10	Benefits	620000
624100	Staff Benefits-Residents	Group insurance, fees waived, unemployment compensation, & workers' compensation applied as a percent of direct labor dollars.		BEN10	Benefits	620000
624200	Staff Benefits-Regular Student PERS	Retirement contributions applied as a percent of direct labor dollars paid to regular student employees enrolled in the Ohio Public Employees Retirement System (OPERS).		BEN10	Benefits	620000
624210	Staff Benefits-Wkstudy Student PERS	Retirement contributions applied as a percent of direct labor dollars paid to work-study student employees enrolled in the Ohio Public Employees Retirement System (OPERS).		BEN10	Benefits	620000
625500	Fee Waiver-Retirees & Dependents	Fees waived for retired WSU employees & their dependents.	Admin Office	BEN10	Benefits	620000
625600	Fee Waiver-Employee Dependents-Decs	Fees waived for dependents of deceased WSU employees.	Admin Office	BEN10	Benefits	620000
625700	Fee Waiver-Employee Dependents	Fees waived for dependents of current WSU employees.	Admin Office	BEN10	Benefits	620000
625710	Fee Waiver-Faculty Dependents	Fees waived for dependents of current WSU faculty employees.	Admin Office	BEN10	Benefits	620000
625720	Fee Waiver-Unclassified Dependents	Fees waived for dependents of current WSU unclassified employees.	Admin Office	BEN10	Benefits	620000
625730	Fee Waiver-Classified Dependents	Fees waived for dependents of current WSU classified employees.	Admin Office	BEN10	Benefits	620000
627765	Compensated Absences	The cost of providing WSU employees with paid sick leave & vacation.	Controller's Office	BEN10	Benefits	620000
627930	Cost Recovery-Benefits	Recovery of the cost of goods & services supplied & charged to 62xxxx accounts in other WSU departments, including auxiliary enterprises & plant funds.		BEN88	Benefits Cost Recovery	
<b>NONLABOR EXPENSES 7xxxxx:</b>						
711900	Legal Settlements	Payments for legal settlements that have payroll tax implications. For use on all classes of employees.	Payroll	CNS10	Contracted Services	717000
717000	Budget Pool-Contracted Services	Budget Pool-Contracted Services		CNS10	Contracted Services	
717030	Cost Recovery-Contracted Services	Recovery of the cost of services supplied & charged to 71xxxx accounts in other WSU departments, including auxiliaries & plant funds. Sales of miscellaneous services outside WSU & to agency funds are recorded against an appropriate revenue account.		CNS88	Contracted Services Cost Recovery	
717150	Professional Fees	Payments (including reimbursement for expense) for professional services rendered by non-WSU employees. Examples of services are legal, consulting, mortuary, sports official, etc. This account may also be used on Journal Vouchers for various services provided by one WSU unit to another.		CNS10	Contracted Services	717000
717153	Professional Fees-Other	Payments (including reimbursement for expense) for professional services rendered by non-WSU employees. Examples of services are legal, consulting, mortuary, sports official, etc. This account provides another line item to use for organizations that have multiple types of Professional Fees to track. Additionally, this account may be used on Journal Vouchers for various services provided by one WSU unit to another.		CNS10	Contracted Services	717000
717180	Participant Support Costs	Payment of direct costs for items such as stipends or subsistence allowances, travel allowances, and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with conferences or training projects.	Funds 6xxxxx	CNS10	Contracted Services	717000
717250	Honoraria	Payments (including reimbursement for expense) for academic services rendered by guest lecturers & guest speakers.		CNS10	Contracted Services	717000
717305	Human Subjects - IRB	Use of this account must be approved by Research & Sponsored Programs and requires a reference to the of human subjects protocol # in document text of the transaction.		CNS10	Contracted Services	717000
717308	Participant Costs - NonIRB	Use of this account must be approved by Research & Sponsored Programs. Participant cost must be explicitly budgeted in grant proposal with a clear budget justification as to why participants are receiving remuneration for their participation, since there is no corresponding human subjects protocol with participant costs charged to this account.		CNS10	Contracted Services	717000
717350	Employee Relocation	Employee relocation costs paid by WSU via Accounts Payable. (See 617350 for Relocation Expenses paid via Payroll.)		CNS10	Contracted Services	717000
717650	Accreditation Assessment	Payments to accreditation associations for services rendered & related services.		CNS10	Contracted Services	717000

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717700	Royalty Payments	Non-payroll payments to owners for the use of patented or copyrighted materials. Such payments are reported by WSU to taxing authorities, as required.		CNS10	Contracted Services	717000
<b>Supplies Expenses 73xxxx:</b>						
730000	Budget Pool-Supplies	The level at which you budget dollars for the 73xxxx accounts.		SUP10	Supplies	
730100	Office Supplies	Office supplies obtained from other WSU units or outside vendors.		SUP10	Supplies	730000
730200	Software	Software or licenses not included in the cost of the original system, regardless of cost.		SUP10	Supplies	730000
730300	Hardware	PCs, panels, circuit boards, modems, printers, or other hardware for personal computers. (Purchases exceeding \$5000 should use account 794500 Capital Equipment.)		SUP10	Supplies	730000
730500	Computer Supplies	Supplies such as paper, ribbons, diskettes, etc., used in the support of any computer or word processing system. Also, cards, software, etc. charged internally by Computing & Telecommunications Services (CaTS) to departments for PC installations.		SUP10	Supplies	730000
731100	Lab Supplies-Instruction	Laboratory supplies for instructional use obtained from WSU Lab Stores or outside vendors.		SUP10	Supplies	730000
731200	Lab Supplies-Research	Laboratory supplies for research work obtained from WSU Lab Stores or outside vendors (includes animal food).		SUP10	Supplies	730000
731300	Animals-External Purchases	Animals-External Purchases		SUP10	Supplies	730000
731400	Lab Animal Research-Internal Charge	Lab Animal Research-Internal Charge		SUP10	Supplies	730000
731500	Lab Store Miscellaneous	Lab Store Miscellaneous		SUP10	Supplies	730000
732100	Medical/Surgical Supplies	Medical & surgical supplies used in the treatment of patients.	BSOM	SUP10	Supplies	730000
732500	Drugs-Pharmaceutical	Items purchased from Medical Stores.		SUP10	Supplies	730000
733100	Electronic Shop Supplies	Supplies purchased from the Electronic Shop.		SUP10	Supplies	730000
733200	Instrument Shop Supplies	Supplies purchased from the Instrument Shop.		SUP10	Supplies	730000
734100	Custodial Supplies	Supply items consumed in the process of cleaning physical facilities (waxes, cleaning compounds, etc.).		SUP10	Supplies	730000
734205	Grounds Supplies	Supply items consumed in the process of grounds maintenance.		SUP10	Supplies	730000
734215	Pavement Supplies	Supply items consumed in the paving process, & general maintenance.		SUP10	Supplies	730000
734400	Linen	Cloth items used in the operation of dormitories & food service.	Residence Svcs & Food Svcs	SUP10	Supplies	730000
734500	Wearing Apparel	Uniforms furnished to campus security officers, custodial workers, & food service workers.		SUP10	Supplies	730000
735100	Paper Stock	Paper purchased by departments providing printing & copying services & which will be used in the furnishing of such services.		SUP10	Supplies	730000
736200	Athletic Supply-Intrcolleg Sports	Supply items such as baseballs, bats, uniforms, etc. used in the conduct of intercollegiate sports.	Athletics	SUP10	Supplies	730000
736300	Recreation Supplies	Supply items such as picnic tables, benches, etc. provided for the general recreation of students, faculty, & staff.		SUP10	Supplies	730000
737100	Photographic Supplies	Lamps & batteries used in media equipment.		SUP10	Supplies	730000
737185	Supplies-No Indirect Costs	Costs charged to this account are not subject to facilities & administrative cost assessment, if the award is based on MTDC (modified total direct cost). For RSP and Controller's Office use.	Funds 6xxxxx	SUP10	Supplies	730000
737195	Equipment-No Indirect Costs	Costs charged to this account are not subject to facilities & administrative cost assessment, if the award is based on MTDC (modified total direct cost). For RSP and Controller's Office use. This equipment does not meet WSU policy for capitalization but does meet the grant's definition of capital equipment.	Funds 6xxxxx	SUP10	Supplies	730000
737400	Media Accessories	Items such as headphones, microphones, lenses, overhead rolls, & hand tools.		SUP10	Supplies	730000
737930	Cost Recovery-Supplies	Recovery of the cost of supplies charged to 73xxxx accounts in other WSU departments, including auxiliary enterprises & plant funds. Sales of supplies outside WSU & to agency funds are recorded against an appropriate revenue account.		SUP88	Supplies Cost Recovery	
738100	Instructional Material	Instructional supplies.		SUP10	Supplies	730000
738200	Testing Material	Scoring & supplies used by testing centers.		SUP10	Supplies	730000
738300	Theatre Production Supplies	Theatre Production Supplies	Theatre Dept	SUP10	Supplies	730000
739100	Dormitory Supplies	Items used in the operation of dormitories, such as lamps, drapes, wastebaskets, etc.	Residence Services	SUP10	Supplies	730000
739200	Electrical Supplies	Items such as batteries, extension cords, light bulbs, etc.		SUP10	Supplies	730000
739300	Plumbing Supplies	Items such as pipes, fittings, valves, etc.		SUP10	Supplies	730000
739400	Hardware Supplies	Items such as nails, screws, lumber, etc.		SUP10	Supplies	730000
739450	Non-Owned Capital Equipment - RSP	Capital equipment purchased with sponsored program funds for which the title has not passed to the university.		SUP10	Supplies	730000
739455	Non-Owned Capital Assets - WS ARC	Capital equipment purchased with sponsored program funds for which the title has not passed to the university related to Wright State Advanced Research Corp.		SUP10	Supplies	730000
739457	Non-Owned Capital Assets - Other	Capital equipment purchased with non-sponsored program funds for which the title has not passed to the university.		SUP10	Supplies	730000
739500	Kitchen Supplies	Items of an expendable nature such as pots, pans, dishware, mixing bowls, etc. used in the preparation of food by food service units.	Food Service	SUP10	Supplies	730000
739600	Tools	Tools		SUP10	Supplies	730000
739700	Motor Vehicle Supplies	Grease, chemicals, fluid, etc. used in repair of vehicles.		SUP10	Supplies	730000
739800	Miscellaneous Supplies	All supply items which cannot be classified under one of the above listed supply accounts.		SUP10	Supplies	730000
739820	Furniture Supplies	Furniture which is less than \$5,000. (Furniture costing \$5,000 or more should use account 794500.)		SUP10	Supplies	730000
739850	Procurement Card Supplies	Miscellaneous supplies purchased using the WSU procurement card.		SUP10	Supplies	730000

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739900	Minor Construction-Other Funds	Internal charges placed against auxiliary funds (ledger 4), restricted funds (ledgers 5 & 6), plant funds (ledger 8), & agency funds (ledger 9) to reflect the cost of materials used in the completion of minor construction projects.		SUP10	Supplies	730000
739950	Minor Construction-E&G	Internal charges placed against educational & general funds (19xxxx) to reflect the cost of materials used in the completion of minor construction projects. This account should not be used on purchase orders or other external charges.	Journal Vouchers only	SUP10	Supplies	730000
<b>Travel Expenses 74xxxx:</b>						
740000	Budget Pool-Travel	The level at which you budget dollars for the 74xxxx accounts.		TRV10	Travel	
742000	Recruitment	Payments made by WSU for meals, lodging, & transportation expenses of prospective faculty or staff traveling to WSU. Includes payments for advertisements.		TRV10	Travel	740000
743000	Guarantees Expense	All costs incurred in connection with sport guarantees expenses.	Athletics	TRV10	Travel	740000
745000	Field Trips	All travel costs incurred in connection with academic field trips.		TRV10	Travel	740000
746100	Motor Pool University Vehicles	Charges to departments by Parking & Transportation for use of WSU-owned vehicles.		TRV10	Travel	740000
746400	Athletic Events	All travel costs incurred in connection with the participation in intercollegiate athletic events.	Athletics	TRV10	Travel	740000
746500	Athletic Recruiting	Payments made by the Athletic Department for recruiting.	Athletics	TRV10	Travel	740000
746600	Conferences/Meetings/Local	Expenses incurred by WSU in the conduct of conferences, committee meetings, or other official business on WSU property or non-owned facilities rented or borrowed for the purpose of holding the meeting. Examples of such expenses are the cost of meals, lodging, & transportation of participants, the cost of printing & mailing announcement & proceedings, the cost of coffee breaks, audio visual, etc.		TRV10	Travel	740000
746650	Catering/Food Service-Nutter	Payments made by the Nutter Center to provide food service to the entertainers, etc. on behalf of promoters for Nutter Center events.	Nutter Center	TRV10	Travel	740000
746700	Travel-in Ohio	Payments made by WSU for expenses incurred for travel within the state of Ohio to meetings, conferences, etc. Examples include the cost of meals & lodging, transportation expenses, registration fees, etc.		TRV10	Travel	740000
746800	Travel-in Country	Payments made by WSU for expenses incurred for travel outside the state of Ohio. Examples include the cost of the cost of meals & lodging, transportation expenses, registration fees, etc.		TRV10	Travel	740000
746900	Travel-Foreign	Payments made by WSU for travel outside the U.S.		TRV10	Travel	740000
747185	Travel-No Indirect Cost	Costs charged to this account are not subject to facilities & administrative cost assessment, if the award is based on MTDC (modified total direct cost).	Funds 6xxxxx	TRV10	Travel	740000
747930	Cost Recovery-Travel	Recovery of the cost of travel-related goods & services supplied & charged to 74xxxx accounts in other WSU departments, including auxiliaries & plant funds. Sales of travel-related items outside WSU & to agency funds are recorded against an appropriate revenue account.		TRV88	Travel Cost Recovery	
747940	Cost Recovery-Conference Registratn	Recovery of the cost of conferences & events (not offered for academic credit) charged to 74xxxx accounts in other WSU departments, including auxiliaries & plant funds. Registration fees charged to attendees outside WSU & to agency funds are recorded against an appropriate revenue account.		TRV88	Travel Cost Recovery	
747950	Cost Recovery-Departmental Admin Fee	Recovery of the administrative costs for goods & services supplied & charged to 74xxxx accounts in other WSU departments, including auxiliaries & plant funds. Administrative fees charged to parties outside WSU & to agency funds are recorded against an appropriate revenue account.		TRV88	Travel Cost Recovery	
747960	Cost Recovery-Transportation	Recovery of certain transportation costs for services supplied & charged to 74xxxx accounts in other WSU departments, including auxiliaries & plant funds. Transportation costs charged to parties outside WSU & to agency funds are recorded against an appropriate revenue account.		TRV88	Travel Cost Recovery	
749850	Procurement Card Travel	Miscellaneous travel expenditures made using the WSU procurement card.		TRV10	Travel	740000
<b>Information &amp; Communication Expenses 75xxxx:</b>						
750000	Budget Pool-Info & Communications	The level at which you budget dollars for the 75xxxx accounts.		ICM10	Information & Communications	
751100	Subscriptions	Subscriptions		ICM10	Information & Communications	750000
751200	Books & Reports	Books & Reports (Note: items purchased for classroom use should use 738100.)		ICM10	Information & Communications	750000
751300	Dues & Memberships	Dues & Memberships		ICM10	Information & Communications	750000
751350	Licensing Fee/Permit	Licensing Fee/Permit		ICM10	Information & Communications	750000
751400	Promote & Outreach	Communication to the general public of information designed to promote the advancement of WSU purposes.		ICM10	Information & Communications	750000
751450	Bonus Bucks - Wright One Card	Cost of Bonus Bucks granted to individuals with Wright One Card food service balances.	Food Service	ICM10	Information & Communications	750000
751800	Reprints/Page Charges	Reproductions of printed material obtained from sources outside WSU.		ICM10	Information & Communications	750000
751900	Misc Info & Communications	Information & communication costs which cannot be classified under one of the above-listed accounts.		ICM10	Information & Communications	750000
752000	Loan Cancellation & Write Offs	Loan receivables cancelled or written off under the regulations of the appropriate external loan programs or under WSU policy for internal loan programs.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752050	Loan Recoveries	Negative expense due to the collection of previously cancelled or written off balances.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752100	Administrative Costs	Administrative costs incurred by WSU but allowed by the loan program's regulations to be recovered by a charge to the program.	Funds 7xxxxx	ONL20	Other Operating Expenses	777000
752110	External Collection Expense	Collection costs of the loan funds paid by WSU to outside vendors.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752120	WSU Collection Expense	Collection costs incurred internally by the loan funds.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000

**BANNER EXPENSE & TRANSFER ACCOUNT DEFINITIONS -- includes Cost Recovery account changes effective FY18.** 4-May-17

Account	Short Description	Long Description	Restricted to Use by:	AcctLevel2	Balance Available Report Subtotal	Pool Account
752130	Other Loan Costs/Losses	Loan costs or losses incurred by WSU & not appropriately chargeable to another account.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752140	Collection Agency Cost-Principal	Payments to collection agencies for the collection of principal on loans receivable.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752150	Collection Agency Cost-Interest	Payments to collection agencies for the collection of interest on loans receivable.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752160	Court Costs	Court costs paid by WSU & potentially recoverable from the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752210	Cost of Cancellation-Service	Cancellation of principal & interest on loans receivable resulting from services rendered by the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752220	Cost of Cancellation-Bankruptcy	Cancellation of principal & interest on loans receivable resulting from the bankruptcy the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752230	Cost of Cancellation-Death	Cancellation of principal & interest on loans receivable resulting from the death the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752240	Cost of Cancellation-Military Svc	Cancellation of principal & interest on loans receivable resulting from the rendering of military service by the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752250	Cost of Cancellation-Disability	Cancellation of principal & interest on loans receivable resulting from the disability of the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752260	Cost of Cancellation-Small Balance	Cancellation of principal & interest on loans receivable because of uncollectible small balances.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752270	Cost of Cancellation-Assignment	Cancellation of principal & interest on loans receivable resulting from the assignment of loans to the federal government for collection.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752280	Cost of Cancellation-Compromise	Cancellation of principal & interest on loans receivable resulting from compromise with the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752290	Cost of Cancellation-Law Enforce	Cancellation of principal & interest on loans receivable resulting from the rendering of law enforcement service by the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752310	Reimb of Cancellation-Service	Reimbursement of principal & interest on loans receivable previously cancelled as a result of services rendered by the borrower.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752320	Cost of Cancellation-Intervention	Cancellation of principal & interest on loans receivable resulting from early intervention as defined under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752321	Cost of Cancellation-NFL Service	Cancellation of principal & interest on Nursing Faculty loans receivable resulting from service as defined under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752322	Cost of Cancellation-Military 7/72+	Cancellation of principal & interest on Perkins loans receivable for military service 7/1972 or after as defined under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752323	Cost of Cancellation-PreK ChildCare	Cancellation of principal & interest on Perkins loans receivable for preK child care as defined under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752324	Cost of Cancellation-VA Disability	Cancellation of principal & interest on loans receivable for VA based disability.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752330	Cost of Cancellation-Certain Sub Mt	Cancellation of principal & interest on loans receivable resulting from certain subject matter as defined under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752340	Cost of Cancellation-Nurse/Med Tech	Cancellation of principal & interest on loans receivable resulting from entering the nursing or medical technician field under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752350	Cost of Cancellation-Conting Enroll	Cancellation of principal & interest on loans receivable resulting from continuous full time enrollment & graduation from WSU under the continuing enrollment loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752360	Cost of Cancellation-Volunteer	Cancellation of principal & interest on loans receivable resulting from volunteering under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752370	Cost of Cancellation-Firefighter	Cancellation of principal & interest on loans receivable resulting from firefighting under the particular loan program regulations.	Funds 7xxxxx	ONL30	Loan Fund Expenses	777000
752375	Refunds to Grantors	Refunds to Grantors	RSP & Foundation	ONL30	Loan Fund Expenses	777000
753100	Printing	Printing & binding services.		ICM10	Information & Communications	750000
753200	Duplicating	Duplicating services secured from WSU Printing services.		ICM10	Information & Communications	750000
753250	Wright Copy-Duplicating	Duplicating services secured from Wright Copy Center.		ICM10	Information & Communications	750000
753255	Issuance Expenses	Typesetting, keylining, and/or proof reading of material to be printed and/or published, secured from WSU service departments.		ONL20	Other Operating Expenses	777000
753300	Composition	Design and/or layout of material to be printed and/or published, secured from WSU service departments.		ICM10	Information & Communications	750000
753400	Printing Service-Design	Printing Service-Design		ICM10	Information & Communications	750000
753800	Copying-Internal	Copying services secured from WSU service departments.		ICM10	Information & Communications	750000
755100	Phone-Equipment	Monthly phone equipment charges, such as desk phones.		ICM10	Information & Communications	750000
755200	Phone-Long Distance	Long distance telephone calls.		ICM10	Information & Communications	750000
755300	Telecom-Installation	Installation charges for phone, networking, and other telecom equipment & services.		ICM10	Information & Communications	750000
755400	Phone-Measured Service	Local telephone calls.		ICM10	Information & Communications	750000
755502	Telecom-TV Services	The cost of subscription TV services from cable and satellite providers.		ICM10	Information & Communications	750000
755504	Telecom-Cellphone Services	Charges for cellular service for phones and other mobile devices.		ICM10	Information & Communications	750000
755506	Telecom-Access Control	Card-based door swipes and keypad lock services.		ICM10	Information & Communications	750000
755508	Telecom-Security Cameras	Telecom-Security Cameras		ICM10	Information & Communications	750000
755509	Telecom-Other	Additional Telecom specialized products services.		ICM10	Information & Communications	750000
757100	Postage-Mail Room	All handling & postal fees, including postage stamps obtained through the WSU Mail Room.		ICM10	Information & Communications	750000
757185	Communications-No Indirect Cost	Costs charged to this account are not subject to facilities & administrative cost assessment, if the award is based on MTDC (modified total direct cost).	Funds 6xxxxx	ICM10	Information & Communications	750000
757200	Postage-External	All postal fees paid to vendors outside the WSU Mail Room, other than freight & shipping costs.		ICM10	Information & Communications	750000

Account	Short Description	Long Description	Restricted to Use by:	AcctLevel2	Balance Available Report Subtotal	Pool Account
757300	Freight & Shipping	The cost of transporting physical items. Can be inbound or outbound; however, shipping costs of purchased items are usually charged to the same account as the purchased item.		ICM10	Information & Communications	750000
757400	Postage-Bulk Rate	All bulk rate postage charged through Printing Services.		ICM10	Information & Communications	750000
757930	Cost Recovery-Infomatr/Communicatn	Recovery of the cost of information & communication goods & services supplies & charged to 75xxxx accounts in other WSU departments including auxiliaries & plant funds. Sales of these items outside WSU & to agency funds are recorded against an appropriate revenue account.		ICM88	Infomatr/Communicatn Cost Recovery	
758300	Production Services	Material & labor fees for the production of materials by graphic arts, photography, or other areas.		ICM10	Information & Communications	750000
758450	Engineering & Special Events	Equipment & labor fees for support of campus activities & special events by WSU departments.		ICM10	Information & Communications	750000
758600	Special Services	Fees that cannot be allocated to other accounts in the media production series.		ICM10	Information & Communications	750000
758700	Refunds	Refunds or other adjustments made to departmental accounts from the Center for Teaching & Learning.		ICM10	Information & Communications	750000
758800	Signs	Temporary signs produced by the WSU Sign Shop.		ICM10	Information & Communications	750000
759850	Procuremnt Card Info & Communicatn	Miscellaneous information & communication expenditures made using the WSU procurement card.		ICM10	Information & Communications	750000
<b>Maintenance &amp; Repair Expenses 76xxxx:</b>						
760000	Budget Pool-Maintenance & Repair	The level at which you budget dollars for the 76xxxx accounts.		MAR10	Maintenance & Repairs	
761100	Repairs-Grounds	Costs of planting & caring for grass, trees, shrubbery, etc.		MAR10	Maintenance & Repairs	760000
761200	Repairs-Electrical	Maintenance & repair of electrical systems & devices such as lights, switches, receptacles, etc.		MAR10	Maintenance & Repairs	760000
761300	Repairs-Plumbing	Maintenance & repair of plumbing systems, drinking fountains, drains, water pipes, etc.		MAR10	Maintenance & Repairs	760000
761400	Repairs-Structural	Maintenance & repair of the structural components of buildings: roofs, walls, floors, ceilings, doors, windows, etc.		MAR10	Maintenance & Repairs	760000
761500	Repairs-Pavement	Maintenance & repair of paved areas such as roadways & parking lots.		MAR10	Maintenance & Repairs	760000
761600	Repairs-Elevators	Maintenance & repair of elevators & related equipment such as motors, pulleys, cables, etc.		MAR10	Maintenance & Repairs	760000
761700	Repairs-HVAC	Maintenance & repair of heating & air conditioning systems & equipment such as boilers, filters, thermostats, etc.		MAR10	Maintenance & Repairs	760000
761800	Repairs-Building-Other	Maintenance & repair of buildings which cannot be classified under a specific account provided above.		MAR10	Maintenance & Repairs	760000
762100	Repairs-Equipment & Instr Shops	Maintenance & repair on movable equipment performed by the Electronic Shop & Instrument Shop.		MAR10	Maintenance & Repairs	760000
762300	Repairs-Office Machines	Maintenance & repair of adding machines, calculators, typewriters, dictating machines, copying machines, etc.		MAR10	Maintenance & Repairs	760000
762400	Repairs-Data Processing Equipment	Maintenance & repair of equipment such as key punch machines, sorters, computers, peripheral equipment & the annual maintenance fee for licensed software.		MAR10	Maintenance & Repairs	760000
762500	Repairs-Automotive Equipment	Maintenance & repair of automotive vehicles such as the costs of tires, tune-ups, body damage repairs, etc.		MAR10	Maintenance & Repairs	760000
762600	Repairs-Other Equipment	Maintenance & repair of equipment which cannot be classified logically under a specific account provided above.		MAR10	Maintenance & Repairs	760000
763000	Maintenance Agreement	Agreements for vendor supported maintenance for all equipment.		MAR10	Maintenance & Repairs	760000
763100	Purchased Gasoline	Purchased Gasoline		MAR10	Maintenance & Repairs	760000
763200	Purchased Diesel Fuel	Purchased Diesel Fuel		MAR10	Maintenance & Repairs	760000
763300	Credit Card Gasoline	Credit Card Gasoline		MAR10	Maintenance & Repairs	760000
764005	Budget Pool-Utilities	The level at which you budget dollars for the 764xxx utilities accounts.		UTL10	Utilities	
764100	Purchased Natural Gas	Purchased Natural Gas		UTL10	Utilities	764005
764200	Purchased Oil	Purchased Oil		UTL10	Utilities	764005
764500	Purchased Electric	Purchased Electric		UTL10	Utilities	764005
764600	Purchased Water	Purchased Water		UTL10	Utilities	764005
764700	Sewage Disposal	Sewage Disposal		UTL10	Utilities	764005
764800	Waste Collection	Waste Collection		UTL10	Utilities	764005
765100	Contracted Custodial Services	Payments to contractors for custodial & security services supplied.		MAR10	Maintenance & Repairs	760000
765300	Facility Rental-External	Cost of renting physical facilities located outside WSU such as gymnasiums, auditoriums, stadiums, etc.		MAR10	Maintenance & Repairs	760000
765400	Facility Rental-Internal	Internal charges placed against departments for use of WSU space.		MAR10	Maintenance & Repairs	760000
767930	Cost Recovery-Maintenance & Repair	Recovery of the cost of maintenance & repair goods & services supplied & charged to 76xxxx accounts in other WSU departments, including auxiliaries & plant funds. Sales of these items outside WSU & to agency funds are recorded against the appropriate revenue account.		MAR88	Maintenance & Repairs Cost Recovery	
769850	Procuremnt Card Maintenance& Repair	Miscellaneous maintenance & repairs expenditures made using the WSU procurement card.		MAR10	Maintenance & Repairs	760000
770100	Insurance	Premiums paid by WSU for insurance coverage.		ONL20	Other Operating Expenses	777000
770120	Pre-Funded Insurance Loss	The actual cost charged to WSU's pre-funded property insurance loss pool for its pro-rata portion of all IUCIC (Inter- University Council Insurance Consortium) property loss expenses charged to the IUCIC pool by the pool administrator.	Admin Office	ONL20	Other Operating Expenses	777000
770200	Interest Expense	The cost to WSU for the use of borrowed funds. This account is to be used for external reporting purposes by the Office of the Controller in the retirement of indebtedness section of the plant fund.	Controller's Office	INE10	Interest Expense	
770300	Principal Payments	Repayments of the principal of funds borrowed by WSU. This account is to be used for external reporting purposes by the Office of the Controller in the retirement of indebtedness section of the plant fund.	Controller's Office	ONL20	Other Operating Expenses	777000
770500	SBR-College Sponsored	Separately budgeted research work funded from college sources, but not within the scope of regular instructional activities.		ONL20	Other Operating Expenses	777000

BANNER EXPENSE & TRANSFER ACCOUNT DEFINITIONS -- includes Cost Recovery account changes effective FY18.						4-May-17
Account	Short Description	Long Description	Restricted to Use by:	AcctLevel2	Balance Available Report Subtotal	Pool Account
770600	Subcontracts-F&A Charge	Contracts entered into with outside vendors to be paid from projects funded by external sources (6xxxxx). Costs charged to this account are subject to facilities & administrative cost assessment.	Funds 6xxxxx	SUB10	Subcontracts	770600
770610	Subcontracts-No F&A Charge	Contracts entered into with outside vendors to be paid from projects funded by external sources (6xxxxx). Costs charged to this account are not subject to facilities & administrative cost assessment, if the award is based on MTDC (modified total direct cost).	Funds 6xxxxx	SUB10	Subcontracts	770610
<b>Miscellaneous Expenses 77xxxx:</b>						
772000	Budget Pool-Employee Education Cost	Budget Pool-Employee Education Cost		ONL23	Employee Education Expense	
772100	Educational Costs	Tuition & course fees at other institutions for WSU employees.		ONL23	Employee Education Expense	772000
772175	Real Estate Taxes	Real Estate Taxes	Foundation	ONL10	Occupancy Expenses	
772200	Continuing Education Costs	Educational services provided to employees by the WSU Center for Professional Development, in excess of fees waived.		ONL23	Employee Education Expense	772000
773000	Budget Pool-Scholarships&Fellowshps	The level at which you budget dollars for the 773xxx accounts. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	
773100	Financial Aid-Fee Waivers/Scholarshp	Fee waivers & scholarships awarded by WSU to students & other non-employees. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773000
773200	Prizes & Awards-Students	Prizes or awards to students that are not financial aid or for services rendered. Should be used with an 8xxxx program.		SAF10	Scholarships & Fellowships	773000
773250	Financial Aid-Books	Books paid for by WSU as part of a student's grant-in-aid, yet not processed through the Student Module system. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773000
773400	Waivers-GA Academic In State	In-state fees remitted for graduate assistants for academic quarters. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773405	Budget Pool-Student Fee Waivers	Budget Pool-Student Fee Waivers. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	
773410	Waivers-GA Academic Out of State	Out-of-state fees remitted for graduate assistants for academic quarters. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773420	Waivers-GA Summer In State	In-state fees remitted for graduate assistants for summer quarter. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773430	Waivers-GA Summer Out of State	Out-of-state fees remitted for graduate assistants for summer quarter. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773440	Waivers-GTA Academic In State	In-state fees remitted for graduate teaching assistants for academic quarters. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773450	Waivers-GTA Academic Out of State	Out-of-state fees remitted for graduate teaching assistants for academic quarters. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773460	Waivers-GTA Summer In State	In-state fees remitted for graduate teaching assistants for summer quarter. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773470	Waivers-GTA Summer Out of State	Out-of-state fees remitted for graduate teaching assistants for summer quarter. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773480	Waivers-GRA Academic In State	In-state fees remitted for graduate research assistants for academic quarters. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773490	Waivers-GRA Academic Out of State	Out-of-state fees remitted for graduate research assistants for academic quarters. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773500	Waivers-GRA Summer In State	In-state fees remitted for graduate research assistants for summer quarter. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773510	Waivers-GRA Summer Out of State	Out-of-state fees remitted for graduate research assistants for summer quarter. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773600	Waivers-Resident Assistants	Room & board fees waived for dormitory resident assistants. Should be used with an 8xxxx program code.		SAF10	Scholarships & Fellowships	773405
773800	International Merit Scholarship	Contra-revenue account for nonresident tuition scholarship to encourage international grad students who have applied but haven't committed to WSU.	Org 291050 only	SAF10	Scholarships & Fellowships	773000
774100	Data Processing Equipmnt Use-Intrnl	Internal charges made against departments for use of data processing equipment provided by WSU's central computing facility.	Admin Office	IDP10	Internal DP Charges	
775000	Budget Pool-Equipment Rental Charge	The level at which you budget dollars for the 775xxx accounts.		ONL25	Equipment Rental Expense	
775100	Data Processing Equipmnt Use-Extrnl	External charges incurred by WSU for renting data processing equipment.		ONL25	Equipment Rental Expense	775000
775200	Data Processing System Chgs-Extrnl	Charges from external vendors for programming or other computer software-related services.		ONL25	Equipment Rental Expense	775000
775300	Other Equipment Rent-Internal	Internal charges for the rental of all equipment other than data processing equipment.		ONL25	Equipment Rental Expense	775000
775400	Other Equipment Rent-External	Charges incurred by WSU for the rental of all equipment other than data processing equipment.		ONL25	Equipment Rental Expense	775000
777000	Budget Pool-Other Miscellaneous	The level at which you budget dollars for various 77xxxx accounts.		ONL27	Other Operating Misc Expense	
777030	Budget Pool-Balance Carryover Exp	Unencumbered budget balance carryover (not PO carryover) dollars, annual entry posted for certain fund/orgs.		BAC10	Balance Available Carryover	
777050	Budget Pool-Salary Offset	Salary offset dollars (salary & benefit) that are to remain in the departments.		ONL27	Other Operating Misc Expense	
777065	Loss/Gain on Fixed Asset Sale/Dispo	Loss/Gain on Fixed Asset Sale/Disposition		ONL27	Other Operating Misc Expense	777000
777200	Cash Over & Short	Cash Over & Short		ONL27	Other Operating Misc Expense	777000
777300	Collection Expense	Costs incurred in the collection of debts due to WSU.		ONL27	Other Operating Misc Expense	777000
777400	Bad Debt Expense	Write-offs from bad debts.	Bursar	ONL27	Other Operating Misc Expense	777000
777450	Bad Debt Recoveries	Receipt of cash from students whose accounts have been previously written off.	Bursar	ONL27	Other Operating Misc Expense	777000
777700	Credit Card Discount	The fee paid to the bank for servicing the WSU credit card program.	Admin Office	ONL27	Other Operating Misc Expense	777000
777800	Unliquidated Carryover-G&C	Unliquidated grant/contract balances to be carried over to new grant/contract year.	RSP & Foundation	ONL27	Other Operating Misc Expense	777000
777850	Unrestricted Balance	Uncommitted balances remaining on fixed price contracts transferred to unrestricted accounts.	Admin Office	ONL27	Other Operating Misc Expense	



BANNER EXPENSE & TRANSFER ACCOUNT DEFINITIONS -- includes Cost Recovery account changes effective FY18.						4-May-17
Account	Short Description	Long Description	Restricted to Use by:	AcctLevel2	Balance Available Report Subtotal	Pool Account
777860	Cost Overruns	Cost overruns on externally-funded projects. (One side of the transaction will be a ledger 5 or 6 restricted fund & the other side will be a ledger 1 or 4 fund.)	Admin Office	ONL27	Other Operating Misc Expense	777000
777870	Technology Transfer Charges	The technology transfer charge associated with technology transfer sponsored agreements. No F&A is calculated on this account.	RSP	ONL27	Other Operating Misc Expense	777000
777900	Miscellaneous Expense	Items properly classified under the miscellaneous category, but which cannot be classified under a specific account provided.		ONL27	Other Operating Misc Expense	777000
777911	Foundation Expense for Univ Gifts	Foundation Expense for University Gifts. This account is used to offset gifts received & expensed by the university (mostly RSP). These gifts are received by the university & are shared by the Foundation as revenue as well. The Foundation recognizes the revenue & must also expense out so that they net to \$0.	Foundation	ONL27	Other Operating Misc Expense	777000
777930	Cost Recovery-Miscellaneous	Recovery of the costs of miscellaneous goods & services supplied & charged to 77xxxx accounts in other WSU departments, including auxiliaries & plant funds. Sales of these items outside WSU & to agency funds are recorded against an appropriate revenue account.		ONL88	Other Non-Labor Expen Cost Recovery	
777980	Reduce Budget Per Sponsor Mod	Reduce budget per sponsor modification. To isolate budget reductions on grants that are the result of sponsor modifications vs funds remaining at closeout. Budget only.	RSP	ONL27	Other Operating Misc Expense	
777990	Adjust Budget to Close	Adjustment of budget balance to zero to enable the deletion of accounts.	Admin Office	ONL27	Other Operating Misc Expense	
778200	Excess & Surplus Property Managemnt	Cost of internal purchases & proceeds from internal sales under the ESPM program. ESPM sales outside WSU, to auxiliaries, to plant funds, & to agency funds are recorded as revenue under account 505410.	ESPM	ONL85	Excess & Surplus Property Managemnt	777000
<b>Cost of Goods Sold Expenses 78xxxx:</b>						
780000	Budget Pool-Purchased for Resale	The level at which you budget dollars for the 78xxxx accounts.		COG10	Cost of Goods Sold	
781050	Cost of Merchandise-Nutter Center	Cost of sales from Nutter Center event merchandise activity.	Nutter Center	COG10	Cost of Goods Sold	780000
781100	Food for Resale	All edible items purchased by food service departments for resale. Starting Oct. 2002, also includes payments to Sodexho for Food Service labor.	Food Service	COG10	Cost of Goods Sold	780000
781150	Soft Drinks & Other Beverage-Resale	Purchases of soft drinks & other beverages for resale through the vending operation.	Vending	COG10	Cost of Goods Sold	780000
781200	CTL Supplies & Services for Resale	Photographic supplies purchased by the Center for Teaching & Learning for resale.	CTL	COG10	Cost of Goods Sold	780000
784100	Paper Stock for Resale	Paper used by printing services in the production of printing jobs & included in the charge to the customer.	Printing Services	COG10	Cost of Goods Sold	780000
784150	Off-Campus Printing for Resale	Contracted printing services secured from off-campus vendors & charged back by printing services to the customer.	Printing Services	COG10	Cost of Goods Sold	780000
784300	Other Printing Supplies for Resale	Printing supplies, other than paper stock, used by printing services in the production of printing jobs & included in the charge to the customer.	Printing Services	COG10	Cost of Goods Sold	780000
784350	Postage for Resale	Stamps & postage for resale by the Materials Management department.	Materials Management	COG10	Cost of Goods Sold	780000
786300	Candy & Confections for Resale	Candy & Confections for Resale		COG10	Cost of Goods Sold	780000
787930	Cost Recovery-Cost of Goods Sold	Recovery of the cost of goods & services supplied & charged to 78xxxx accounts in other WSU departments, including auxiliary enterprises & plant funds.		COG88	Cost of Goods Sold Cost Recovery	
788100	Lab Apparatus for Resale	Items such as lab instruments, apparatus, glassware, & hospital supplies purchased by Lab Stores for resale.	Lab Stores	COG10	Cost of Goods Sold	780000
788200	Lab Chemicals for Resale	Items such as chemicals, reagents, culture media, indicators & stains, biochemicals, & standard solutions purchased by Lab Stores for resale.	Lab Stores	COG10	Cost of Goods Sold	780000
788300	Lab Gas/Tank Rental	Gas cylinders & related items purchased for resale.	Lab Stores	COG10	Cost of Goods Sold	780000
788400	Lab Miscellaneous for Resale	All lab items for resale cannot be classified under one of the above listed accounts.	Lab Stores	COG10	Cost of Goods Sold	780000
789400	Office Supplies for Resale	Items such as pencils, envelopes, forms, etc. purchased for resale.		COG10	Cost of Goods Sold	780000
<b>Capital Expenses 791xxx-798xxx:</b>						
791000	Budget Pool-Land	The level at which you budget dollars for the 791xxx land accounts.	Admin Office	CXP10	Capital Expenditures	
791100	Land	Land	Admin Office	CXP10	Capital Expenditures	791000
791200	Land Improvements	Projects which result in additions or major improvements to the physical facilities of WSU, other than buildings. Examples are tunnels, sidewalks, roads, parking lots, underground sprinkler systems, fences, etc.		CXP10	Capital Expenditures	791000
791205	Depreciation-Land Improvements	Depreciation-Land Improvements	Admin Office	DPN10	Depreciation	
791300	Infrastructure	The cost of projects which result in additions or major improvements to the physical facilities of WSU other than buildings and land improvements. Examples are roads, street lighting, storm sewers, etc.		CXP10	Capital Expenditures	791000
791305	Depreciation-Infrastructure	Depreciation-Infrastructure	Admin Office	DPN10	Depreciation	
793000	Budget Pool-Building	The level at which you budget dollars for the 793xxx building accounts.		CXP10	Capital Expenditures	
793055	Depreciation-Buildings	Depreciation-Buildings	Admin Office	DPN10	Depreciation	
793100	Building Improvements	Projects which result in substantial changes in the physical characteristics of existing WSU buildings. Examples include installation of walls, doors, partitions, etc., to provide additional classrooms, offices, or labs; conversion of classroom space to office or lab space & conversely; installation of carpeting & paneling in areas not previously carpeted or paneled, etc.		CXP10	Capital Expenditures	793000
793200	Leasehold Improvements	Projects which result in substantial changes to the physical characteristics of land & buildings leased by WSU. (See account 793100 for examples.)		CXP10	Capital Expenditures	793000
793205	Depreciation-Leasehold Improvements	Depreciation-Leasehold Improvements	Admin Office	DPN10	Depreciation	
793500	New Construction Building	New Construction Building		CXP10	Capital Expenditures	793000
794000	Budget Pool-Capital Equipment	The level at which you budget dollars for the 794xxx capital equipment accounts.		CXP10	Capital Expenditures	

Account	Short Description	Long Description	Restricted to Use by:	AcctLevel2	Balance Available Report Subtotal	Pool Account
794500	Capital Equipment	Items which have a unit cost of at least \$5,000 & a useful life greater than 1 year. This includes any software included with the original purchase of data processing equipment.		CXP10	Capital Expenditures	794000
794505	Depreciation-Movable Equipment	Depreciation-Movable Equipment	Admin Office	DPN10	Depreciation	
795000	Budget Pool-Library Acquisitions	The level at which you budget dollars for the 795xxx library acquisitions accounts.		LIB10	Library Acquisitions	
795100	Library Periodicals	Subscriptions, publications, reports, back issues, etc., which are to be housed permanently in the WSU library.	WSU Libraries	LIB10	Library Acquisitions	795000
795200	Library Books	All books which are to be housed permanently in the WSU library.	WSU Libraries	LIB10	Library Acquisitions	795000
795205	Depreciation-LibraryBooks&Periodicl	Depreciation-Library Books & Periodicals	Admin Office	DPN10	Depreciation	
795300	Educational Media	Film, records, slides, tapes, data on automated data processing input media such as magnetic tape, etc., which will be capitalized as part of WSU Library holdings.	WSU Libraries	LIB10	Library Acquisitions	795000
795850	Procurement Card Library Capital	Library book & periodical expenditures made using the WSU Procurement card.	WSU Libraries	LIB10	Library Acquisitions	795000
<b>Facilities &amp; Administrative Cost Expenses 799xxx (Funds 6xxxx only):</b>						
799000	Facilities & Admin-Sponsored Progs	Charges made against research projects & certain other sponsored activities which reflect a pro rata share of costs incurred in administering & supporting the research project or activity. Included in F&A costs are general administration & general expense, operation & maintenance of the physical plant, library operation, & use charges for equipment & facilities.	RSP	FAC10	Facilities & Administrative Costs	
<b>Operating Ledger Transfers 8xxxx:</b>						
878300	Plant O&M Cost Allocatn Aux-Debit	Internal charges to certain accounts to reflect a pro rata share of centrally-incurred plant operations & maintenance costs.	Admin Office	NMO10	Nonmandatory Transfers Out	
878310	Plant O&M Cost Allocatn Aux-Credit	Offset to centrally-incurred plant operations & maintenance costs resulting from the allocation of plant costs to certain accounts.	Admin Office	NMI10	Nonmandatory Transfers In	
878700	Indirect Costs Aux-Debit	Internal charges placed against certain accounts to reflect a pro rata share of centrally-incurred administrative costs. Included in indirect costs are appropriate elements of academic support, student services, & institutional support costs.	Admin Office	NMO10	Nonmandatory Transfers Out	
878710	Indirect Costs Aux-Credit	Offset to centrally-incurred administrative costs resulting from the allocation of academic support, student services, & institutional support costs to certain accounts.	Admin Office	NMI10	Nonmandatory Transfers In	
879000	Library Cost Allocation-Debit	Internal charges placed against certain accounts to reflect a pro rata share of library costs.	Admin Office	NMO10	Nonmandatory Transfers Out	
879005	Interfund Transfer-Debit	Interfund Transfer-Debit	Admin Office	NMO10	Nonmandatory Transfers Out	
879008	Interfund Transfer-Debit 1Time	Internal cost allocations which are expensed for the entire fiscal year at one time.		NMO10	Nonmandatory Transfers Out	
879010	Library Cost Allocation-Credit	Offset to library costs resulting from the allocation of library costs to certain accounts.	Admin Office	NMI10	Nonmandatory Transfers In	
879015	Interfund Transfer-Credit	Interfund Transfer-Credit	Admin Office	NMI10	Nonmandatory Transfers In	
879018	Interfund Transfer-Credit 1Time	Internal cost allocation credits which are expensed for the entire fiscal year at one time.		NMI10	Nonmandatory Transfers In	
879100	S/C Svc Cost Allocation-Debit	Internal charges placed against a general university student services account to reflect the general university's share of the costs incurred by the School of Professional Psychology in providing student counseling services.	Admin Office	NMO10	Nonmandatory Transfers Out	
879110	S/C Svc Cost Allocation-Credit	Offset to the costs of the School of Professional Psychology resulting from the allocation of student counseling services costs to the general university.	Admin Office	NMI10	Nonmandatory Transfers In	
879200	Student Health Cost Allocatn-Debit	Internal charges placed against a general university student services account to reflect the general university's share of costs incurred in providing student health services.	Admin Office	NMO10	Nonmandatory Transfers Out	
879210	Student Health Cost Allocatn-Credit	Offset to the costs resulting from the allocation of student health services costs to the general university.	Admin Office	NMI10	Nonmandatory Transfers In	
879300	Plant O&M Cost Allocatn E&G-Debit	See definition of account 878300.	Admin Office	NMO10	Nonmandatory Transfers Out	
879310	Plant O&M Cost Allocatn E&G-Credit	See definition of account 878310.	Admin Office	NMI10	Nonmandatory Transfers In	
879400	Indirect Costs E&G-Debit	See definition of account 878700.	Admin Office	NMO10	Nonmandatory Transfers Out	
879410	Indirect Costs E&G-Credit	See definition of account 878710.	Admin Office	NMI10	Nonmandatory Transfers In	
879505	Foundation Out of Fund Trsf-Debit	Foundation Out of Fund Transfer-Debit	Foundation	NMO10	Nonmandatory Transfers Out	
879515	Foundation Out of Fund Trsf-Credit	Foundation Out of Fund Transfer-Credit	Foundation	NMI10	Nonmandatory Transfers In	
879800	Debt Payment-MT-Debit	Used at the departmental level for budgeting costs of principal & interest of borrowed funds.	Admin Office	MTO10	Mandatory Transfers Out	
879805	Loan Matching-MT-Debit	Loan Matching-Mandatory Transfer-Debit	Admin Office	MTO10	Mandatory Transfers Out	
879810	Debt Payment-MT-Credit	Credit side of 879800.	Admin Office	MTI10	Mandatory Transfers In	
879815	Loan Matching-MT-Credit	Loan Matching-Mandatory Transfer-Credit	Admin Office	MTI10	Mandatory Transfers In	
879820	Debt Payment-NonMT-Debit	To be used at the departmental level for budgeting costs of internal debt.	Admin Office	NMO10	Nonmandatory Transfers Out	
879830	Debt Payment-NonMT-Credit	Credit side of 879820.	Admin Office	NMI10	Nonmandatory Transfers In	
879840	Renewal & Replacement-Debit	Internal charges placed against certain departments to reflect the physical, economical, or technological obsolescence of the value of movable equipment. Charges here reflect a movement of funds for future renewal or replacement of movable equipment.	Admin Office	NMO10	Nonmandatory Transfers Out	
879850	Renewal & Replacement-Credit	Credit side of 879840. Credits here represent a source of funds for renewal or replacement of movable equipment.	Admin Office	NMI10	Nonmandatory Transfers In	
879860	Auxiliary Support/Trsf-Debit	Educational & general fund support to auxiliaries.	Admin Office	NMO10	Nonmandatory Transfers Out	
879870	Auxiliary Support/Trsf-Credit	Credit side of 879860.	Admin Office	NMI10	Nonmandatory Transfers In	
879880	Earning Support/Trsf-Debit	Educational & general fund support to earnings operations.	Admin Office	NMO10	Nonmandatory Transfers Out	
879890	Earning Support/Trsf-Credit	Credit side of 879880.	Admin Office	NMI10	Nonmandatory Transfers In	