

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
<b>ASSETS 1xxxx:</b>			
100001	Cash-JPMorgan Chase-General	Memo Cash balances represented in the bank fund 111111.	Admin Office
100002	Cash-Key Bank-Payroll	Memo Cash balances represented in the bank fund 111111.	Admin Office
100003	Cash-Key Bank-Charge Card	Memo Cash balances represented in the bank fund 111111.	Admin Office
100004	Cash-PNC Bank-ProCard	Memo Cash balances represented in the bank fund 111111.	Admin Office
100006	Cash-JPMorgan Chase-HHSLetterCredit	Memo Cash balances represented in the bank fund 111111.	Admin Office
100007	Cash-JPMorgan Chase-Outreach	Memo Cash balances represented in the bank fund 111111.	Admin Office
100008	Cash-National City-Flexible Spend	Memo Cash balances represented in the bank fund 111111.	Admin Office
100009	Cash-JPMorgan Chase-DeptEdLetterCrd	Memo Cash balances represented in the bank fund 111111.	Admin Office
100011	Cash-Foundation Bank	Memo Cash balances represented in the bank fund 111111.	Admin Office
100012	Cash-JPMorgan Chase-FELPN	Memo Cash balances represented in the bank fund 111111.	Admin Office
100013	Cash-JPMorgan Chase-Savings	Memo Cash balances represented in the bank fund 111111.	Admin Office
100014	Cash-Fifth Third-Savings	Memo Cash balances represented in the bank fund 111111.	Admin Office
100019	Cash-InterUniversity Council	Memo Cash balances represented in the bank fund 111111.	Admin Office
100020	Cash-JPMorgan Chase-FoodSvc Deposit	Memo Cash balances represented in the bank fund 111111.	Admin Office
100021	Cash-National City-Nutter Box Offc	Memo Cash balances represented in the bank fund 111111.	Admin Office
100022	Cash-AP General Disbursements	Memo Cash balances represented in the bank fund 111111.	Admin Office
100024	Cash-WSU Student Refunds	Memo Cash balances represented in the bank fund 111111.	Admin Office
111000	Claim on Cash	Various funds' or fund groups' share of WSU cash. Cash ownership is allocated to the correct GL fund for all transactions in that fund or in the related operating ledger by use of this account. Changes in cash ownership can result from journal transactions as well as cash receipts & disbursements. 111000 account is maintained by the system automatically as a result of entering data against other accounts.	
111100	Petty Cash	Small cash amounts established for & controlled by various WSU functional areas to enable the reimbursement of small allowable non-routine disbursements outside the established check writing procedure. These funds are not part of any bank balance & are not represented as a claim on cash. The establishment of a petty cash fund must be approved by the Controller, see Wright Way Policy. 111110-111150 are used to differentiate separate petty cash amounts within the same fund where more than one petty cash exists.	
111110	Petty Cash-Fund A	See 111100 description.	
111120	Petty Cash-Fund B	See 111100 description.	
111130	Petty Cash-Fund C	See 111100 description.	
111140	Petty Cash-Fund D	See 111100 description.	
111150	Petty Cash-Fund E	See 111100 description.	
111710	Savings & Temporary Cash Investmnts	Cash equivalent balance held in savings accounts & professionally managed WSU Foundation investments.	Admin Office
111810	Cash in Trust-Princ & Interest Accr	Cash balance not converted to investment by the trustee of the bond trust account signified as the debt service for debt retirement.	Admin Office
111900	Cash Receipts Clearing	Used with the appropriate clearing fund for the debit/credit of amounts awaiting final distribution to an appropriate account & with the debit/credit of the distribution entry against the appropriate clearing account.	Admin Office
111903	Credit Card Clearing	Credit Card Clearing	Admin Office
111905	Graduate Fee Waiver Clearing	Graduate Fee Waiver Clearing	Admin Office
111907	Third Party Sponsor Clearing	Third Party Sponsor Clearing	Admin Office
112000	Certificates of Deposit	Cash balances converted to an investment in certificates of deposit for the purpose of providing interest income.	Admin Office
112100	Commercial Paper	Cash balances converted to an investment in commercial paper for the purpose of providing interest income.	Admin Office
112200	Repurchase Agreement	Cash balances converted to an investment in repurchase agreements for the purpose of providing interest income.	Admin Office
112250	Money Market Mutual Funds	Cash balances converted to an investment in money market funds for the purpose of providing interest income.	Admin Office
112300	U.S. Treasury Bills Notes & Bonds	Cash balances converted to an investment in U.S. treasury bills, notes, bonds for the purpose of providing interest income.	Admin Office

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112360	U.S. Government Agencies	Cash balances converted to an investment in U.S. government agency securities for the purpose of providing interest income.	Admin Office
112400	STAR Ohio Program	Cash balance converted to an investment in the "STAR OHIO" investment program administered by the state treasurer for the purpose of providing interest income.	Admin Office
112430	Cash Surrender Value of Life Insur	Insurance cash surrender values from insurance policies designating WSU (or Foundation) as the beneficiary. Monies will be received upon the death of the insured or prior to death if the policy is terminated.	Admin Office
112450	Stock	Investments in stock.	Admin Office
112460	Other Investments	Investments that are not part of the WSU Foundation formal investment portfolio plan.	Admin Office
112600	Agency Investment Agreement	Investments held by agents under agency investment agreements.	Admin Office
112610	Student Grants	Grants made to the Finance class (RAM - Raider investment management) to be invested by the students to enable them to get a broad, more realistic investment experience. RAM will be treated by the Foundation as an investment manager.	Admin Office
112620	Income-Student Investments	Change in RAM (Raider Investment Management) investment portfolio due to investment income.	Admin Office
112660	Annuity	Split interest agreements for use by WSU Foundation. Distribution is made per donor's schedule. Upon death of the donor, asset becomes available for Foundation use.	Admin Office
112700	Real Estate	The cost or donated value of real property owned by WSU.	Admin Office
112710	Land Held for Investments	Value of land held by the WSU Foundation for capital purposes.	Admin Office
112800	Investment Trustee-Reserve	The cash balance converted to a temporary investment by the trustee of the bond trust account signified as the reserve requirement for debt retirement.	Admin Office
113000	Accounts Receivable	Amounts owed WSU by students, staff, & third parties as a result of an oral or implied promise to pay, & not provided for with another account.	
113005	Accounts Receivable-Accrual	Accounts Receivable-Accrual	Admin Office
113050	Accounts Receivable-Ticket Master	Amounts owed the Nutter Center by Ticketmaster primarily due to Ticketmaster selling tickets to Nutter Center events.	
113060	Accounts Receivable-Box Office	Amounts owed the Nutter Center box office by customers.	
113075	Accounts Receivable-Returned Checks	Accounts Receivable-Returned Checks	Admin Office
113080	Pledges Receivable	Amounts owed the Foundation by donors as a result of a written or oral agreement to contribute cash or other assets.	Admin Office
113081	Accounts Receivable-Student	Accounts Receivable-Student	Admin Office
113083	Trust Receivable	Trust Receivable	Admin Office
113085	Accounts Receivable-3rd Party Spons	Accounts Receivable-3rd Party Sponsor	Admin Office
113093	Accounts Receivable-NonStudent	Accounts Receivable-NonStudent	
113100	Accounts Receivable-Unbilled	Amounts owed WSU by third parties which have not yet been billed.	
113115	Accounts Receivable-Retainage	Accounts Receivable-Retainage	Admin Office
113200	Appropriations Receivable	Amounts owed WSU by the Ohio Board of Regents or the state of Ohio as a result of an oral, implied, or written promise to pay due to the legislative process of appropriation of supportive monies.	Admin Office
113300	Interest Receivable	Interest income earned but not received as a result of an investment or other interest bearing obligation.	Admin Office
113450	Accounts Receivable-Late Charges	Accounts Receivable-Late Charges	Admin Office
113500	Notes Receivable Loan Advanced	Amounts owed WSU by students or former students & evidenced by promissory notes as a result of loans being advanced.	Admin Office
113510	Notes Receivable Loan Repay	The reduction of amounts owed WSU by students or former students as a result of repayments made against loan advances.	Admin Office
113530	Notes Receivable Cancel-Service	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to occupational service under the particular loan program regulations.	Admin Office

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<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
113540	Notes Receivable Cancel-Bankruptcy	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to bankruptcy under the particular loan program regulations.	Admin Office
113550	Notes Receivable Cancel-Death	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to death under the particular loan program regulations.	Admin Office
113560	Notes Receivable Cancel-Military	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to military service under the particular loan program regulations.	Admin Office
113570	Notes Receivable Cancel-Disability	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to disability under the particular loan program regulations.	Admin Office
113580	Notes Receivable Cancel-Small Bal	The reduction of amounts owed WSU by students or former students as a result of writing off small balances under the particular loan program regulations.	Admin Office
113590	Notes Assigned US Government	The net amount owed WSU by students or former students for which the notes have been assigned to the U.S. government under the particular loan program regulations (WSU does not have a vested interest for these amounts, but regulations require the reporting in this fashion).	Admin Office
113600	Notes Receivable Write Off	The reduction of amounts owed WSU by students or former students, from loan advances received from internal loan programs, as a result of writing off balances due to the determination of uncollectibility under the appropriate WSU policy.	Admin Office
113610	Notes Receivable Cancel-Compromise	The reduction of amounts owed WSU by students or former students as a result of compromise ordered by the courts or the determination of compromise under WSU policy.	Admin Office
113620	Notes Receivable Cancel-Law Enforce	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to law enforcement service under the particular loan program regulations.	Admin Office
113630	Notes Receivable Cancel-Interventn	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to early intervention under the particular loan program regulations.	Admin Office
113640	Notes Receivable Cancel-Crt Sub Mat	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to certain subject matter under the particular loan program regulations.	Admin Office
113650	Notes Receivable Cancel-Nursing/Med	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to those entering the Nursing or Medical Technician field under the particular loan program regulations.	Admin Office
113660	Notes Receivable Cancel-Cont Enroll	The reduction of amounts owed WSU by students or former students as a result of the granting of a cancellation of debt due to continuous full-time enrollment & graduation from WSU under the continuing enrollment loan program regulations.	Admin Office
113670	Notes Receivable Cancel-Volunteering	The reduction of amounts owed WSU by students or former students as a result of granting a cancellation of debt due to volunteering under the particular loan program regulations.	Admin Office
113900	Allowance for Doubtful Accounts	Contra account to accounts receivable, used to record the estimated amount of accounts receivable that will result in bad debts.	Admin Office
113920	Allowance for Uncollectible Pledges	Contra account to pledges receivable, is used to record the estimated amount of pledges receivable by the Foundation which will not be collectible.	Admin Office
115000	Inventories	Value of merchandise or other products held for sale & on hand at a given time. The value is usually determined by a physical inventory.	

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<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
116100	Prepaid Expenses	Assets for services or benefits paid for or accrued at some point in time, which have not been consumed, utilized, or received at that time but will be over some subsequent time period.	
116200	Deferred Charges	Assets for expenditures made as of some point in time which have a utility or value in subsequent time periods.	
117000	Deposits	Assets for disbursements by WSU held by others under an agreement or contract which will be returned upon the occurrence of some future event.	
117500	Cash Surrender Value of Life Insur	Cash surrender value of WSU-owned life insurance policy assets.	Admin Office
117999	Pooled Endowment Funds	Pooled Endowment Funds	Admin Office
118000	Land	Value of ownership of land by WSU.	Admin Office
118010	Land Improvements	Cost of projects which result in major improvements to the land owned by WSU.	Admin Office
118100	Leasehold Improvements	Cost for the addition or major repairs to leaseholds.	Admin Office
118150	Infrastructure	Cost for the addition or major repairs to the infrastructure of WSU.	Admin Office
118200	Buildings & Improvements	Cost for the construction of a building at or after construction is completed.	Admin Office
118210	Construction in Progress	Cost expended for the construction of a building at some point in time prior to completion.	Admin Office
118300	Movable Equipment	All movable property of a permanent nature which has an expected useful life greater than one year & a unit cost of at least \$3000.	Admin Office
118400	Library Books	Periodicals, books, & education media (cost of less than \$3000) that have been capitalized & are housed in WSU libraries.	Admin Office
118500	Capitalized Interest	Capitalized Interest	Admin Office
118910	Accum Depreciation-Land Improvemnts	The accumulated amount of annual depreciation expense since the asset's acquisition. Represents a deduction in cost to arrive at the asset's net book value.	Admin Office
118920	Accum Depreciation-Leasehld Imprvmt	Accum Depreciation-Leasehld Imprvmt	Admin Office
118930	Accum Depreciation-Buildings	Accum Depreciation-Buildings	Admin Office
118940	Accum Depreciation-Movable Equipmnt	Accum Depreciation-Movable Equipmnt	Admin Office
118950	Accum Depreciation-Library Books	Accum Depreciation-Library Books	Admin Office
118960	Accum Depreciation-Infrastructure	Accum Depreciation-Infrastructure	Admin Office
119400	Due from Cur Unres Auxiliary Fd	The accounts receivable of other funds for claims against the current unrestricted auxiliary fund.	Admin Office
119455	Due from Other Funds	Due from Other Funds	Admin Office
119500	Due from Cur Restricted Funds	The accounts receivable of other funds for claims against current restricted 5xxxxx funds.	Admin Office
119600	Due from Cur Restricted Funds	The accounts receivable of other funds for claims against the current restricted 6xxxxx funds.	Admin Office
119710	Due from Loan Funds	The accounts receivable of other funds for claims against the loan fund.	Admin Office
119900	Due from Agency Funds	The accounts receivable of other funds for claims against the agency funds.	Admin Office
<b>Liabilities 2xxxxx:</b>			
221000	Accounts Payable-FAS legacy	Amount owed to third parties by WSU which resulted from either an oral or implied promise to pay. This account is automatically generated when the financial accounting system is fed by the accounts payable system for all accounts payable system generated data. Account may be closed after conversion to Banner.	Admin Office
221005	Accounts Payable-System Generated	Accounts Payable-System Generated	Admin Office
221007	Foreign Currency Exchange	Foreign Currency Exchange	Admin Office
221008	Grant Payment Clearing	Grant Payment Clearing	Admin Office
221009	Accounts Payable-Unpostd RefundsClr	Accounts Payable-Unposted Refunds Clearing	Admin Office
221010	Accounts Payable-DemandCh RefundClr	Accounts Payable-Demand Check Refund Clearing	Admin Office
221100	Accounts Payable-Accrual	Amount owed to third parties by WSU which resulted from either an oral or implied promise to pay. This account is used for payables not generated by the accounts payable module.	Admin Office
221400	Accounts Payable-Other	Amount owed to third parties by WSU which is neither system generated nor fits into any other A/P account.	

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<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
		Used with the unique account related to the payroll items to signify the liability resulting from payroll deductions awaiting for payment to the appropriate agency. Account may be closed after conversion to Banner.	
222000	Miscellaneous Payroll Deductions		Admin Office
222001	Tax-City-Abington Township	Employee payroll withholding as noted in short description.	Admin Office
222002	Tax-City-ADA	Employee payroll withholding as noted in short description.	Admin Office
222003	Tax-City-Akron	Employee payroll withholding as noted in short description.	Admin Office
222004	Tax-City-Alliance	Employee payroll withholding as noted in short description.	Admin Office
222005	Tax-City-Amberly	Employee payroll withholding as noted in short description.	Admin Office
222006	Tax-City-Apple Creek	Employee payroll withholding as noted in short description.	Admin Office
222007	Tax-City-Arcanum	Employee payroll withholding as noted in short description.	Admin Office
222008	Tax-City-Arlington Heights	Employee payroll withholding as noted in short description.	Admin Office
222009	Tax-City-Ashtabula	Employee payroll withholding as noted in short description.	Admin Office
222010	Tax-City-Athens	Employee payroll withholding as noted in short description.	Admin Office
222011	Tax-City-Auburn	Employee payroll withholding as noted in short description.	Admin Office
222012	Tax-City-Aurora	Employee payroll withholding as noted in short description.	Admin Office
222013	Tax-City-Avon Lake	Employee payroll withholding as noted in short description.	Admin Office
222014	Tax-City-Barnesville	Employee payroll withholding as noted in short description.	Admin Office
222015	Tax-City-Batavia	Employee payroll withholding as noted in short description.	Admin Office
222016	Tax-City-Bay Village	Employee payroll withholding as noted in short description.	Admin Office
222017	Tax-City-Bedford Heights	Employee payroll withholding as noted in short description.	Admin Office
222018	Tax-City-Bellefontaine	Employee payroll withholding as noted in short description.	Admin Office
222019	Tax-City-Bellevue	Employee payroll withholding as noted in short description.	Admin Office
222020	Tax-City-Belpre	Employee payroll withholding as noted in short description.	Admin Office
222021	Tax-City-Benton	Employee payroll withholding as noted in short description.	Admin Office
222022	Tax-City-Berea	Employee payroll withholding as noted in short description.	Admin Office
222023	Tax-City-Bexley	Employee payroll withholding as noted in short description.	Admin Office
222024	Tax-City-Birmingham	Employee payroll withholding as noted in short description.	Admin Office
222025	Tax-City-Blackford	Employee payroll withholding as noted in short description.	Admin Office
222026	Tax-City-Blue Ash Village	Employee payroll withholding as noted in short description.	Admin Office
222027	Tax-City-Bluffton Village	Employee payroll withholding as noted in short description.	Admin Office
222028	Tax-City-Botkins	Employee payroll withholding as noted in short description.	Admin Office
222029	Tax-City-Bowling Green	Employee payroll withholding as noted in short description.	Admin Office
222030	Tax-City-Bradford Village	Employee payroll withholding as noted in short description.	Admin Office
222031	Tax-City-Broadview Heights	Employee payroll withholding as noted in short description.	Admin Office
222032	Tax-City-Brookville	Employee payroll withholding as noted in short description.	Admin Office
222033	Tax-City-Brunswick	Employee payroll withholding as noted in short description.	Admin Office
222034	Tax-City-Bryan	Employee payroll withholding as noted in short description.	Admin Office
222035	Tax-City-Bucyrus	Employee payroll withholding as noted in short description.	Admin Office
222036	Tax-City-Byesville	Employee payroll withholding as noted in short description.	Admin Office
222037	Tax-City-Cambridge	Employee payroll withholding as noted in short description.	Admin Office
222038	Tax-City-Campbell	Employee payroll withholding as noted in short description.	Admin Office
222039	Tax-City-Canal Winchester	Employee payroll withholding as noted in short description.	Admin Office
222040	Tax-City-Canfield	Employee payroll withholding as noted in short description.	Admin Office
222041	Tax-City-Canton	Employee payroll withholding as noted in short description.	Admin Office
222042	Tax-City-Carey	Employee payroll withholding as noted in short description.	Admin Office
222043	Tax-City-Carlisle	Employee payroll withholding as noted in short description.	Admin Office
222044	Tax-City-Carroll	Employee payroll withholding as noted in short description.	Admin Office
222045	Tax-City-Cedarville	Employee payroll withholding as noted in short description.	Admin Office
222046	Tax-City-Celina	Employee payroll withholding as noted in short description.	Admin Office
222047	Tax-City-Centerville	Employee payroll withholding as noted in short description.	Admin Office
222048	Tax-City-Chagrin Falls	Employee payroll withholding as noted in short description.	Admin Office
222049	Tax-City-Chillicothe	Employee payroll withholding as noted in short description.	Admin Office
222050	Backup Withhold-NRA	Employee payroll withholding as noted in short description.	Admin Office
222051	Tax-City-Cincinnati	Employee payroll withholding as noted in short description.	Admin Office
222052	Tax-City-Circleville	Employee payroll withholding as noted in short description.	Admin Office
222053	Tax-City-Clayton	Employee payroll withholding as noted in short description.	Admin Office
222054	Tax-City-Cleveland	Employee payroll withholding as noted in short description.	Admin Office
222055	Tax-City-Cleveland Heights	Employee payroll withholding as noted in short description.	Admin Office
222056	Tax-City-Clyde	Employee payroll withholding as noted in short description.	Admin Office
222057	Tax-City-Coldwater	Employee payroll withholding as noted in short description.	Admin Office
222058	Tax-City-Columbiana	Employee payroll withholding as noted in short description.	Admin Office
222059	Tax-City-Columbus	Employee payroll withholding as noted in short description.	Admin Office
222060	Tax-City-Columbus Grove	Employee payroll withholding as noted in short description.	Admin Office
222061	Tax-City-Conneaut	Employee payroll withholding as noted in short description.	Admin Office

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222062	Tax-City-Convoy	Employee payroll withholding as noted in short description.	Admin Office
222063	Tax-City-Covington	Employee payroll withholding as noted in short description.	Admin Office
222064	Tax-City-Crestline	Employee payroll withholding as noted in short description.	Admin Office
222065	Tax-City-Cuyahoga Heights	Employee payroll withholding as noted in short description.	Admin Office
222066	Tax-City-Dalton	Employee payroll withholding as noted in short description.	Admin Office
222067	Tax-City-Dayton	Employee payroll withholding as noted in short description.	Admin Office
222068	Tax-City-Deer Park	Employee payroll withholding as noted in short description.	Admin Office
222069	Tax-City-Defiance	Employee payroll withholding as noted in short description.	Admin Office
222070	Tax-City-Degraff	Employee payroll withholding as noted in short description.	Admin Office
222071	Tax-City-Dekalb	Employee payroll withholding as noted in short description.	Admin Office
222072	Tax-City-Delaware	Employee payroll withholding as noted in short description.	Admin Office
222073	Tax-City-Delphos	Employee payroll withholding as noted in short description.	Admin Office
222074	Tax-City-Dover	Employee payroll withholding as noted in short description.	Admin Office
222075	Tax-City-Dublin	Employee payroll withholding as noted in short description.	Admin Office
222076	Tax-City-Duburn	Employee payroll withholding as noted in short description.	Admin Office
222077	Tax-City-East Cleveland	Employee payroll withholding as noted in short description.	Admin Office
222078	Tax-City-Eastlake	Employee payroll withholding as noted in short description.	Admin Office
222079	Tax-City-Eaton	Employee payroll withholding as noted in short description.	Admin Office
222080	Tax-City-Elmwood Place	Employee payroll withholding as noted in short description.	Admin Office
222081	Tax-City-Elyria	Employee payroll withholding as noted in short description.	Admin Office
222082	Tax-City-Englewood	Employee payroll withholding as noted in short description.	Admin Office
222083	Tax-City-Euclid	Employee payroll withholding as noted in short description.	Admin Office
222084	Tax-City-Fairborn	Employee payroll withholding as noted in short description.	Admin Office
222085	Tax-City-Fairfield	Employee payroll withholding as noted in short description.	Admin Office
222086	Tax-City-Fairview Park	Employee payroll withholding as noted in short description.	Admin Office
222087	Tax-City-Farmersville	Employee payroll withholding as noted in short description.	Admin Office
222088	Tax-City-Findlay	Employee payroll withholding as noted in short description.	Admin Office
222089	Tax-City-Forest Park	Employee payroll withholding as noted in short description.	Admin Office
222090	Tax-City-Fort Loramie	Employee payroll withholding as noted in short description.	Admin Office
222091	Tax-City-Fort Recovery	Employee payroll withholding as noted in short description.	Admin Office
222092	Tax-City-Fostoria	Employee payroll withholding as noted in short description.	Admin Office
222093	Tax-City-Franklin	Employee payroll withholding as noted in short description.	Admin Office
222094	Tax-City-Fremont	Employee payroll withholding as noted in short description.	Admin Office
222095	Tax-City-Gadsden	Employee payroll withholding as noted in short description.	Admin Office
222096	Tax-City-Gahanna	Employee payroll withholding as noted in short description.	Admin Office
222097	Tax-City-Galion	Employee payroll withholding as noted in short description.	Admin Office
222098	Tax-City-Gallipolis	Employee payroll withholding as noted in short description.	Admin Office
222099	Tax-City-Gambier	Employee payroll withholding as noted in short description.	Admin Office
222100	Tax-City-Germantown	Employee payroll withholding as noted in short description.	Admin Office
222101	Tax-City-Golf Manor Village	Employee payroll withholding as noted in short description.	Admin Office
222102	Tax-City-Grandview Heights	Employee payroll withholding as noted in short description.	Admin Office
222103	Tax-City-Granville	Employee payroll withholding as noted in short description.	Admin Office
222104	Tax-City-Greenfield	Employee payroll withholding as noted in short description.	Admin Office
222105	Tax-City-Greenville	Employee payroll withholding as noted in short description.	Admin Office
222106	Tax-City-Greenwood Village	Employee payroll withholding as noted in short description.	Admin Office
222107	Tax-City-Grove City	Employee payroll withholding as noted in short description.	Admin Office
222108	Tax-City-Hamilton	Employee payroll withholding as noted in short description.	Admin Office
222109	Tax-City-Hancock-Resident	Employee payroll withholding as noted in short description.	Admin Office
222110	Tax-City-Harrison	Employee payroll withholding as noted in short description.	Admin Office
222111	Tax-City-Hilliard	Employee payroll withholding as noted in short description.	Admin Office
222112	Tax-City-Hillsboro	Employee payroll withholding as noted in short description.	Admin Office
222113	Tax-City-Holgate	Employee payroll withholding as noted in short description.	Admin Office
222114	Tax-City-Holland	Employee payroll withholding as noted in short description.	Admin Office
222115	Tax-City-Huber Heights	Employee payroll withholding as noted in short description.	Admin Office
222116	Tax-City-Hudson	Employee payroll withholding as noted in short description.	Admin Office
222117	Tax-City-Indian Hill	Employee payroll withholding as noted in short description.	Admin Office
222118	Tax-City-Ironton	Employee payroll withholding as noted in short description.	Admin Office
222119	Tax-City-Jackson Center Village	Employee payroll withholding as noted in short description.	Admin Office
222120	Tax-City-Jamestown	Employee payroll withholding as noted in short description.	Admin Office
222121	Tax-City-Jeffersonville	Employee payroll withholding as noted in short description.	Admin Office
222122	Tax-City-Kalida	Employee payroll withholding as noted in short description.	Admin Office
222123	Tax-City-Kent	Employee payroll withholding as noted in short description.	Admin Office
222124	Tax-City-Kenton	Employee payroll withholding as noted in short description.	Admin Office
222125	Tax-City-Kettering	Employee payroll withholding as noted in short description.	Admin Office
222126	Tax-City-Knoxville	Employee payroll withholding as noted in short description.	Admin Office

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222127	Tax-City-Lakewood	Employee payroll withholding as noted in short description.	Admin Office
222128	Tax-City-Lancaster	Employee payroll withholding as noted in short description.	Admin Office
222129	Tax-City-Lebanon	Employee payroll withholding as noted in short description.	Admin Office
222130	Tax-City-Lewisburg	Employee payroll withholding as noted in short description.	Admin Office
222131	Tax-City-Lexington	Employee payroll withholding as noted in short description.	Admin Office
222132	Tax-City-Lima	Employee payroll withholding as noted in short description.	Admin Office
222133	Tax-City-Lockland	Employee payroll withholding as noted in short description.	Admin Office
222134	Tax-City-Logan Co Ky	Employee payroll withholding as noted in short description.	Admin Office
222135	Tax-City-London	Employee payroll withholding as noted in short description.	Admin Office
222136	Tax-City-Lorain	Employee payroll withholding as noted in short description.	Admin Office
222137	Tax-City-Loudonville	Employee payroll withholding as noted in short description.	Admin Office
222138	Tax-City-Loveland	Employee payroll withholding as noted in short description.	Admin Office
222139	Tax-City-Lyndhurst	Employee payroll withholding as noted in short description.	Admin Office
222140	Tax-City-Madeira	Employee payroll withholding as noted in short description.	Admin Office
222141	Tax-City-Mansfield	Employee payroll withholding as noted in short description.	Admin Office
222142	Tax-City-Marietta	Employee payroll withholding as noted in short description.	Admin Office
222143	Tax-City-Marion	Employee payroll withholding as noted in short description.	Admin Office
222144	Tax-City-Marysville	Employee payroll withholding as noted in short description.	Admin Office
222145	Tax-City-Mason	Employee payroll withholding as noted in short description.	Admin Office
222146	Tax-City-Massillon	Employee payroll withholding as noted in short description.	Admin Office
222147	Tax-City-Maumee	Employee payroll withholding as noted in short description.	Admin Office
222148	Tax-City-Mayfield Village	Employee payroll withholding as noted in short description.	Admin Office
222149	Tax-City-Mccomb	Employee payroll withholding as noted in short description.	Admin Office
222150	Tax-City-Mechanicsburg	Employee payroll withholding as noted in short description.	Admin Office
222151	Tax-City-Medina	Employee payroll withholding as noted in short description.	Admin Office
222152	Tax-City-Mentor	Employee payroll withholding as noted in short description.	Admin Office
222153	Tax-City-Miamisburg	Employee payroll withholding as noted in short description.	Admin Office
222154	Tax-City-Middlepoint Local	Employee payroll withholding as noted in short description.	Admin Office
222155	Tax-City-Middletown	Employee payroll withholding as noted in short description.	Admin Office
222156	Tax-City-Milford	Employee payroll withholding as noted in short description.	Admin Office
222157	Tax-City-Minerva	Employee payroll withholding as noted in short description.	Admin Office
222158	Tax-City-Minerva Village	Employee payroll withholding as noted in short description.	Admin Office
222159	Tax-City-Mingo Junction	Employee payroll withholding as noted in short description.	Admin Office
222160	Tax-City-Minster	Employee payroll withholding as noted in short description.	Admin Office
222161	Tax-City-Monroe	Employee payroll withholding as noted in short description.	Admin Office
222162	Tax-City-Monroeville	Employee payroll withholding as noted in short description.	Admin Office
222163	Tax-City-Montgomery	Employee payroll withholding as noted in short description.	Admin Office
222164	Tax-City-Montpelier	Employee payroll withholding as noted in short description.	Admin Office
222165	Tax-City-Moraine	Employee payroll withholding as noted in short description.	Admin Office
222166	Tax-City-Moreland Hills	Employee payroll withholding as noted in short description.	Admin Office
222167	Tax-City-Morrow	Employee payroll withholding as noted in short description.	Admin Office
222168	Tax-City-Mount Healthy	Employee payroll withholding as noted in short description.	Admin Office
222169	Tax-City-Napoleon	Employee payroll withholding as noted in short description.	Admin Office
222170	Tax-City-New Albany Village	Employee payroll withholding as noted in short description.	Admin Office
222171	Tax-City-New Bremen	Employee payroll withholding as noted in short description.	Admin Office
222172	Tax-City-New Carlisle	Employee payroll withholding as noted in short description.	Admin Office
222173	Tax-City-New Knoxville	Employee payroll withholding as noted in short description.	Admin Office
222174	Tax-City-New Lebanon	Employee payroll withholding as noted in short description.	Admin Office
222175	Tax-City-New Lexington	Employee payroll withholding as noted in short description.	Admin Office
222176	Tax-City-New Philadelphia	Employee payroll withholding as noted in short description.	Admin Office
222177	Tax-City-Newark	Employee payroll withholding as noted in short description.	Admin Office
222178	Tax-City-Newcomerstown	Employee payroll withholding as noted in short description.	Admin Office
222179	Tax-City-Newton Falls	Employee payroll withholding as noted in short description.	Admin Office
222180	Tax-City-North Ridgeville	Employee payroll withholding as noted in short description.	Admin Office
222181	Tax-City-North Royalton	Employee payroll withholding as noted in short description.	Admin Office
222182	Tax-City-Norwalk	Employee payroll withholding as noted in short description.	Admin Office
222183	Tax-City-Norwood	Employee payroll withholding as noted in short description.	Admin Office
222184	Tax-City-Oak Harbor	Employee payroll withholding as noted in short description.	Admin Office
222185	Tax-City-Oakwood	Employee payroll withholding as noted in short description.	Admin Office
222186	Tax-City-Oakwood Village	Employee payroll withholding as noted in short description.	Admin Office
222187	Tax-City-Olmsted Falls	Employee payroll withholding as noted in short description.	Admin Office
222188	Tax-City-Opelika	Employee payroll withholding as noted in short description.	Admin Office
222189	Tax-City-Oregon	Employee payroll withholding as noted in short description.	Admin Office
222190	Tax-City-Orville	Employee payroll withholding as noted in short description.	Admin Office
222191	Tax-City-Ottawa	Employee payroll withholding as noted in short description.	Admin Office

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
222192	Tax-City-Ottawa Hills	Employee payroll withholding as noted in short description.	Admin Office
222193	Tax-City-Oxford	Employee payroll withholding as noted in short description.	Admin Office
222194	Tax-City-Pandora	Employee payroll withholding as noted in short description.	Admin Office
222195	Tax-City-Parma	Employee payroll withholding as noted in short description.	Admin Office
222196	Tax-City-Parma Heights	Employee payroll withholding as noted in short description.	Admin Office
222197	Tax-City-Perry	Employee payroll withholding as noted in short description.	Admin Office
222198	Tax-City-Perrysburg	Employee payroll withholding as noted in short description.	Admin Office
222199	Tax-City-Pickerington	Employee payroll withholding as noted in short description.	Admin Office
222200	Tax-City-Pikenville	Employee payroll withholding as noted in short description.	Admin Office
222201	Tax-City-Pioneer	Employee payroll withholding as noted in short description.	Admin Office
222202	Tax-City-Piqua	Employee payroll withholding as noted in short description.	Admin Office
222203	Tax-City-Plain City	Employee payroll withholding as noted in short description.	Admin Office
222205	Tax-City-Portsmouth	Employee payroll withholding as noted in short description.	Admin Office
222206	Tax-City-Rainbow	Employee payroll withholding as noted in short description.	Admin Office
222207	Tax-City-Randolph	Employee payroll withholding as noted in short description.	Admin Office
222208	Tax-City-Reading	Employee payroll withholding as noted in short description.	Admin Office
222209	Tax-City-Reynoldsburg	Employee payroll withholding as noted in short description.	Admin Office
222210	Tax-City-Rhode Island	Employee payroll withholding as noted in short description.	Admin Office
222211	Tax-City-Richfield	Employee payroll withholding as noted in short description.	Admin Office
222212	Tax-City-Richmond Heights	Employee payroll withholding as noted in short description.	Admin Office
222213	Tax-City-Riverside	Employee payroll withholding as noted in short description.	Admin Office
222214	Tax-City-Rockford	Employee payroll withholding as noted in short description.	Admin Office
222215	Tax-City-Rossford	Employee payroll withholding as noted in short description.	Admin Office
222216	Tax-City-Rush	Employee payroll withholding as noted in short description.	Admin Office
222217	Tax-City-Russia	Employee payroll withholding as noted in short description.	Admin Office
222218	Tax-City-Saint Bernard	Employee payroll withholding as noted in short description.	Admin Office
222219	Tax-City-Saint Henry	Employee payroll withholding as noted in short description.	Admin Office
222220	Tax-City-Sandusky	Employee payroll withholding as noted in short description.	Admin Office
222221	Tax-City-Sevin Hills	Employee payroll withholding as noted in short description.	Admin Office
222222	Tax-City-Shaker Heights	Employee payroll withholding as noted in short description.	Admin Office
222223	Tax-City-Sharonville	Employee payroll withholding as noted in short description.	Admin Office
222224	Tax-City-Shelby	Employee payroll withholding as noted in short description.	Admin Office
222225	Tax-City-Sidney	Employee payroll withholding as noted in short description.	Admin Office
222226	Tax-City-Silverton	Employee payroll withholding as noted in short description.	Admin Office
222227	Tax-City-Solon	Employee payroll withholding as noted in short description.	Admin Office
222228	Tax-City-South Charleston	Employee payroll withholding as noted in short description.	Admin Office
222229	Tax-City-South Euclid	Employee payroll withholding as noted in short description.	Admin Office
222230	Tax-City-Spencerville	Employee payroll withholding as noted in short description.	Admin Office
222231	Tax-City-Springboro	Employee payroll withholding as noted in short description.	Admin Office
222232	Tax-City-Springdale	Employee payroll withholding as noted in short description.	Admin Office
222233	Tax-City-Springfield	Employee payroll withholding as noted in short description.	Admin Office
222235	Tax-City-Saint Marys	Employee payroll withholding as noted in short description.	Admin Office
222236	Tax-City-Saint Paris	Employee payroll withholding as noted in short description.	Admin Office
222237	Tax-City-Steubenville	Employee payroll withholding as noted in short description.	Admin Office
222238	Tax-City-Stow	Employee payroll withholding as noted in short description.	Admin Office
222239	Tax-City-Strongsville	Employee payroll withholding as noted in short description.	Admin Office
222240	Tax-City-Sugarcreek	Employee payroll withholding as noted in short description.	Admin Office
222241	Tax-City-Sunbury	Employee payroll withholding as noted in short description.	Admin Office
222242	Tax-City-Swanton	Employee payroll withholding as noted in short description.	Admin Office
222243	Tax-City-Tallmadge	Employee payroll withholding as noted in short description.	Admin Office
222244	Tax-City-Tiffin	Employee payroll withholding as noted in short description.	Admin Office
222245	Tax-City-Tipp City	Employee payroll withholding as noted in short description.	Admin Office
222246	Tax-City-Tipton	Employee payroll withholding as noted in short description.	Admin Office
222247	Tax-City-Toledo	Employee payroll withholding as noted in short description.	Admin Office
222248	Tax-City-Trenton	Employee payroll withholding as noted in short description.	Admin Office
222249	Tax-City-Trotwood	Employee payroll withholding as noted in short description.	Admin Office
222250	Tax-City-Troy	Employee payroll withholding as noted in short description.	Admin Office
222251	Tax-City-Twinsburg	Employee payroll withholding as noted in short description.	Admin Office
222252	Tax-City-Union	Employee payroll withholding as noted in short description.	Admin Office
222253	Tax-City-University Heights	Employee payroll withholding as noted in short description.	Admin Office
222254	Tax-City-Upper Arlington	Employee payroll withholding as noted in short description.	Admin Office
222255	Tax-City-Upper Sandusky	Employee payroll withholding as noted in short description.	Admin Office
222256	Tax-City-Urbana	Employee payroll withholding as noted in short description.	Admin Office
222257	Tax-City-Van Wert	Employee payroll withholding as noted in short description.	Admin Office
222258	Tax-City-Vandalia	Employee payroll withholding as noted in short description.	Admin Office



<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
222259	Tax-City-Vermilion	Employee payroll withholding as noted in short description.	Admin Office
222260	Tax-City-Versailles	Employee payroll withholding as noted in short description.	Admin Office
222261	Tax-City-Wabash	Employee payroll withholding as noted in short description.	Admin Office
222262	Tax-City-Wadsworth	Employee payroll withholding as noted in short description.	Admin Office
222263	Tax-City-Wapakoneta	Employee payroll withholding as noted in short description.	Admin Office
222264	Tax-City-Warren	Employee payroll withholding as noted in short description.	Admin Office
222265	Tax-City-Warrens Heights	Employee payroll withholding as noted in short description.	Admin Office
222266	Tax-City-Washington Court House	Employee payroll withholding as noted in short description.	Admin Office
222267	Tax-City-Waterville	Employee payroll withholding as noted in short description.	Admin Office
222268	Tax-City-Wauseon	Employee payroll withholding as noted in short description.	Admin Office
222269	Tax-City-Wayne	Employee payroll withholding as noted in short description.	Admin Office
222270	Tax-City-Wellston	Employee payroll withholding as noted in short description.	Admin Office
222271	Tax-City-West Alexandria	Employee payroll withholding as noted in short description.	Admin Office
222272	Tax-City-West Carrollton	Employee payroll withholding as noted in short description.	Admin Office
222273	Tax-City-West Jefferson	Employee payroll withholding as noted in short description.	Admin Office
222274	Tax-City-West Lafayette	Employee payroll withholding as noted in short description.	Admin Office
222275	Tax-City-West Milton	Employee payroll withholding as noted in short description.	Admin Office
222276	Tax-City-Westerville	Employee payroll withholding as noted in short description.	Admin Office
222277	Tax-City-Westlake	Employee payroll withholding as noted in short description.	Admin Office
222278	Tax-City-Whitehall	Employee payroll withholding as noted in short description.	Admin Office
222279	Tax-City-Wickliffe	Employee payroll withholding as noted in short description.	Admin Office
222280	Tax-City-Willoughby	Employee payroll withholding as noted in short description.	Admin Office
222281	Tax-City-Willowick	Employee payroll withholding as noted in short description.	Admin Office
222282	Tax-City-Wilmington	Employee payroll withholding as noted in short description.	Admin Office
222283	Tax-City-Wooster	Employee payroll withholding as noted in short description.	Admin Office
222284	Tax-City-Worthington	Employee payroll withholding as noted in short description.	Admin Office
222285	Tax-City-Wyoming	Employee payroll withholding as noted in short description.	Admin Office
222286	Tax-City-Xenia	Employee payroll withholding as noted in short description.	Admin Office
222287	Tax-City-Yellow Springs	Employee payroll withholding as noted in short description.	Admin Office
222288	Tax-City-Youngstown	Employee payroll withholding as noted in short description.	Admin Office
222289	Tax-City-Zanesville	Employee payroll withholding as noted in short description.	Admin Office
222290	Tax-State-District of Columbia	Employee payroll withholding as noted in short description.	Admin Office
222291	Tax-State-North Dakota	Employee payroll withholding as noted in short description.	Admin Office
222292	Tax-State-Ohio	Employee payroll withholding as noted in short description.	Admin Office
222293	Tax-State-Pennsylvania	Employee payroll withholding as noted in short description.	Admin Office
222294	Tax-State-Wisconsin	Employee payroll withholding as noted in short description.	Admin Office
222295	Tax-State-New York	Employee payroll withholding as noted in short description.	Admin Office
222296	Tax-State-New Jersey	Employee payroll withholding as noted in short description.	Admin Office
222297	Tax-State-Michigan	Employee payroll withholding as noted in short description.	Admin Office
222298	Tax-State-Kentucky	Employee payroll withholding as noted in short description.	Admin Office
222299	Tax-State-Indiana	Employee payroll withholding as noted in short description.	Admin Office
222300	Tax-State-Illinois	Employee payroll withholding as noted in short description.	Admin Office
222301	Tax-State-Iowa	Employee payroll withholding as noted in short description.	Admin Office
222302	Tax-State-Colorado	Employee payroll withholding as noted in short description.	Admin Office
222303	Tax-State-West Virginia	Employee payroll withholding as noted in short description.	Admin Office
222304	403b-AIG VALIC	Employee payroll withholding as noted in short description.	Admin Office
222305	403b-Amer Exp Fin Advisors	Employee payroll withholding as noted in short description.	Admin Office
222306	403b-Breck and Young Advisors	Employee payroll withholding as noted in short description.	Admin Office
222307	403b-AXA Equitable Life	Employee payroll withholding as noted in short description.	Admin Office
222308	403b-Equity Analysis	Employee payroll withholding as noted in short description.	Admin Office
222309	403b-Fidelity Funds	Employee payroll withholding as noted in short description.	Admin Office
222310	403b-FSC Securities	Employee payroll withholding as noted in short description.	Admin Office
222311	403b-GALIC Disbursing	Employee payroll withholding as noted in short description.	Admin Office
222312	403b-ING	Employee payroll withholding as noted in short description.	Admin Office
222313	403b-Jackson National	Employee payroll withholding as noted in short description.	Admin Office
222314	403b-John Hancock	Employee payroll withholding as noted in short description.	Admin Office
222315	403b-Merrill Lynch	Employee payroll withholding as noted in short description.	Admin Office
222316	403b-MetLife Investors	Employee payroll withholding as noted in short description.	Admin Office
222317	403b-MetLife Resources	Employee payroll withholding as noted in short description.	Admin Office
222318	403b-Midwest Annuity	Employee payroll withholding as noted in short description.	Admin Office
222319	403b-Nationwide	Employee payroll withholding as noted in short description.	Admin Office
222320	403b-Northern Life	Employee payroll withholding as noted in short description.	Admin Office
222321	403b-Northwestern Mutual	Employee payroll withholding as noted in short description.	Admin Office
222322	403b-Pioneer Funds	Employee payroll withholding as noted in short description.	Admin Office
222323	403b-Primerical Financial	Employee payroll withholding as noted in short description.	Admin Office

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
222324	403b-Prudential	Employee payroll withholding as noted in short description.	Admin Office
222325	403b-Reserve Financial	Employee payroll withholding as noted in short description.	Admin Office
222326	403b-Thrivent Financial	Employee payroll withholding as noted in short description.	Admin Office
222327	403b-TIAA-CREF-RA	Employee payroll withholding as noted in short description.	Admin Office
222328	403b-TIAA-CREF-SRA	Employee payroll withholding as noted in short description.	Admin Office
222329	Child Support-Ohio County 830	Employee payroll withholding as noted in short description.	Admin Office
222330	Child Support-Ohio County 250	Employee payroll withholding as noted in short description.	Admin Office
222331	Child Support-Ohio County 120	Employee payroll withholding as noted in short description.	Admin Office
222332	Child Support-Ohio County 290	Employee payroll withholding as noted in short description.	Admin Office
222333	Child Support-Ohio County 310	Employee payroll withholding as noted in short description.	Admin Office
222334	Child Support-Ohio County 540	Employee payroll withholding as noted in short description.	Admin Office
222335	Child Support-Ohio County 550	Employee payroll withholding as noted in short description.	Admin Office
222336	Child Support-Ohio County 570	Employee payroll withholding as noted in short description.	Admin Office
222337	Child Support-Ohio County 60	Employee payroll withholding as noted in short description.	Admin Office
222338	Child Support-Ohio County 680	Employee payroll withholding as noted in short description.	Admin Office
222339	Child Support-Ramsey County	Employee payroll withholding as noted in short description.	Admin Office
222340	Child Support-Indian River FL Court	Employee payroll withholding as noted in short description.	Admin Office
222341	Child Support-Los Angeles County of	Employee payroll withholding as noted in short description.	Admin Office
222342	Child Support-Lucas County CSEA	Employee payroll withholding as noted in short description.	Admin Office
222343	Child Support-Michigan MIDSU	Employee payroll withholding as noted in short description.	Admin Office
222344	Child Support-NYS HESC AWG Lockbox	Employee payroll withholding as noted in short description.	Admin Office
222345	Child Support-Pennsylvania SDSU	Employee payroll withholding as noted in short description.	Admin Office
222346	Child Support-Regional Adjst Bureau	Employee payroll withholding as noted in short description.	Admin Office
222347	Child Support-Treasurer of Virginia	Employee payroll withholding as noted in short description.	Admin Office
222348	Child Support-Wayne County IVD Agcy	Employee payroll withholding as noted in short description.	Admin Office
222349	Child Support-Texac SDU	Employee payroll withholding as noted in short description.	Admin Office
222350	457b-AIG VALIC	Employee payroll withholding as noted in short description.	Admin Office
222351	457b-ING	Employee payroll withholding as noted in short description.	Admin Office
222352	457b-OPEDCP	Employee payroll withholding as noted in short description.	Admin Office
222353	FSA-Dependent Care	Employee payroll withholding as noted in short description.	Admin Office
222354	FSA-Healthcare	Employee payroll withholding as noted in short description.	Admin Office
222355	Garnish-Dayton Municipal Court	Employee payroll withholding as noted in short description.	Admin Office
222356	Garnish-Fairborn Municipal Court	Employee payroll withholding as noted in short description.	Admin Office
222357	Garnish-Miami Cty Municipal Court	Employee payroll withholding as noted in short description.	Admin Office
222358	Garnish-OSI Education Services Inc	Employee payroll withholding as noted in short description.	Admin Office
222359	Garnish-Ray Wood and Bonilla LLP	Employee payroll withholding as noted in short description.	Admin Office
222360	Garnish-US Department of Education	Employee payroll withholding as noted in short description.	Admin Office
222366	Health-Uncl and Class Below 51 Pct	Employee payroll withholding as noted in short description.	Admin Office
222369	Life-Voluntary Dependent	Employee payroll withholding as noted in short description.	Admin Office
222370	Life-Group Universal Life-BW	Employee payroll withholding as noted in short description.	Admin Office
222371	Life-Group Universal Life-MO	Employee payroll withholding as noted in short description.	Admin Office
222372	Life-Voluntary Term-BW	Employee payroll withholding as noted in short description.	Admin Office
222373	Life-Voluntary Term-MO	Employee payroll withholding as noted in short description.	Admin Office
222374	Life-Voluntary Long Term Care	Employee payroll withholding as noted in short description.	Admin Office
222375	Retire-ARP-AIG VALIC	Employee payroll withholding as noted in short description.	Admin Office
222376	Retire-ARP-AXA Equitable	Employee payroll withholding as noted in short description.	Admin Office
222377	Retire-ARP-Great American	Employee payroll withholding as noted in short description.	Admin Office
222378	Retire-ARP-ING	Employee payroll withholding as noted in short description.	Admin Office
222379	Retire-ARP-Lincoln National	Employee payroll withholding as noted in short description.	Admin Office
222380	Retire-ARP-Nationwide	Employee payroll withholding as noted in short description.	Admin Office
222381	Retire-ARP-TIAA-CREF	Employee payroll withholding as noted in short description.	Admin Office
222382	Retire-OPERS Law Enforcement	Employee payroll withholding as noted in short description.	Admin Office
222383	Retire-OPERS	Employee payroll withholding as noted in short description.	Admin Office
222384	Retire-STRS	Employee payroll withholding as noted in short description.	Admin Office
222385	Tax-Medicare	Employee payroll withholding as noted in short description.	Admin Office
222386	Tax-Federal	Employee payroll withholding as noted in short description.	Admin Office
222387	Tax-School District Income	Employee payroll withholding as noted in short description.	Admin Office
222388	Union Dues-AAUP National	Employee payroll withholding as noted in short description.	Admin Office
222389	Union Dues-Fraternal Order Police	Employee payroll withholding as noted in short description.	Admin Office
222390	Union Dues-Teamsters Local 957	Employee payroll withholding as noted in short description.	Admin Office
222391	Voluntary-Miscellaneous	Employee payroll withholding as noted in short description.	Admin Office
222392	Voluntary-WSU Foundation Contributn	Employee payroll withholding as noted in short description.	Admin Office
222393	Voluntary-United Way	Employee payroll withholding as noted in short description.	Admin Office
222394	Voluntary-Savings Bonds	Employee payroll withholding as noted in short description.	Admin Office
222395	Voluntary-WSU Parking	Employee payroll withholding as noted in short description.	Admin Office

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
222396	Voluntary-OPERS Service Purchase	Employee payroll withholding as noted in short description.	Admin Office
222397	Voluntary-OPERS Repayment	Employee payroll withholding as noted in short description.	Admin Office
222398	Voluntary-STRS Repayment	Employee payroll withholding as noted in short description.	Admin Office
222399	Voluntary-STRS Svc Purchase PreTax	Employee payroll withholding as noted in short description.	Admin Office
222400	403b-Putnam	Employee payroll withholding as noted in short description.	Admin Office
222401	Garnish-Pioneer Recovery Service	Employee payroll withholding as noted in short description.	Admin Office
222402	Garnish-Chapter 13 Bankruptcy	Employee payroll withholding as noted in short description.	Admin Office
222403	Garnish-IRS Levy	Employee payroll withholding as noted in short description.	Admin Office
222404	Garnish-Hamilton County Court	Employee payroll withholding as noted in short description.	Admin Office
222405	Garnish-Greene County Common Pleas	Employee payroll withholding as noted in short description.	Admin Office
222406	OH Tuitn Trust-Putnam College Advan	Employee payroll withholding as noted in short description.	Admin Office
222407	Garnish-Toledo	Employee payroll withholding as noted in short description.	Admin Office
222408	Garnish-Miamisburg Municipal Court	Employee payroll withholding as noted in short description.	Admin Office
222409	Child Support-Ohio County 110	Employee payroll withholding as noted in short description.	Admin Office
222410	Garnish-Montgomery Cty Common Pleas	Employee payroll withholding as noted in short description.	Admin Office
222411	Tax-City-Wintersville	Employee payroll withholding as noted in short description.	Admin Office
222412	Garnish-Xenia Municipal Court	Employee payroll withholding as noted in short description.	Admin Office
222413	Garnish-Jackson Cty Municipal Court	Employee payroll withholding as noted in short description.	Admin Office
222414	Child Support-New Jersey Family Sup	Employee payroll withholding as noted in short description.	Admin Office
222415	Child Support-Pennsylvania SCDU	Employee payroll withholding as noted in short description.	Admin Office
222416	Tax-City-North Canton	Employee payroll withholding as noted in short description.	Admin Office
222417	Tax-City-Mt. Orab	Employee payroll withholding as noted in short description.	Admin Office
222418	Tax-State-Georgia	Employee payroll withholding as noted in short description.	Admin Office
222419	Tax-State-Minnesota	Employee payroll withholding as noted in short description.	Admin Office
222420	Garnish-Montgomery Cty Court Areall	Employee payroll withholding as noted in short description.	Admin Office
222421	Tax-City-Pleasant Hill Village	Employee payroll withholding as noted in short description.	Admin Office
222422	Tax-State-California	Employee payroll withholding as noted in short description.	Admin Office
222423	Tax-State-Oregon	Employee payroll withholding as noted in short description.	Admin Office
222424	Tax-City-Mt. Vernon	Employee payroll withholding as noted in short description.	Admin Office
222425	Tax-State-Utah	Employee payroll withholding as noted in short description.	Admin Office
222426	Tax-City-New Concord	Employee payroll withholding as noted in short description.	Admin Office
222427	Child Support-Illinois SDU	Employee payroll withholding as noted in short description.	Admin Office
222428	Voluntary-Teamster DRIVE	Employee payroll withholding as noted in short description.	Admin Office
222429	Garnish-Clark County MunicipalCourt	Employee payroll withholding as noted in short description.	Admin Office
222430	403b-Smith Barney	Employee payroll withholding as noted in short description.	Admin Office
222444	Payroll Deductions Suspense	Payroll Deductions Suspense	Admin Office
222900	Dental-Delta	Employee payroll withholding as noted in short description.	Admin Office
222901	Health-Anthem	Employee payroll withholding as noted in short description.	Admin Office
222902	Health-United Health Care	Employee payroll withholding as noted in short description.	Admin Office
222903	Vision-VSP	Employee payroll withholding as noted in short description.	Admin Office
222904	Life-Accidental Death/Dismemberment	Employee payroll withholding as noted in short description.	Admin Office
222905	Retire-ARP-AIG VALIC	Employee payroll withholding as noted in short description.	Admin Office
222906	Retire-ARP-AXA Equitable	Employee payroll withholding as noted in short description.	Admin Office
222907	Retire-ARP-Great American	Employee payroll withholding as noted in short description.	Admin Office
222908	Retire-ARP-ING	Employee payroll withholding as noted in short description.	Admin Office
222909	Retire-ARP-Lincoln National	Employee payroll withholding as noted in short description.	Admin Office
222910	Retire-ARP-Nationwide	Employee payroll withholding as noted in short description.	Admin Office
222911	Retire-ARP-TIAA-CREF	Employee payroll withholding as noted in short description.	Admin Office
222912	Retire-OPERS Law Enforcement	Employee payroll withholding as noted in short description.	Admin Office
222913	Retire-OPERS	Employee payroll withholding as noted in short description.	Admin Office
222914	Retire-STRS	Employee payroll withholding as noted in short description.	Admin Office
222915	Tax-Medicare	Employee payroll withholding as noted in short description.	Admin Office
222916	WSU Pharmacy	Employee payroll withholding as noted in short description.	Admin Office
222917	Workers Compensation	Employee payroll withholding as noted in short description.	Admin Office
222918	Unemployment	Employee payroll withholding as noted in short description.	Admin Office
222919	WSU Fee Remission	Employee payroll withholding as noted in short description.	Admin Office
222920	Disability	Employee payroll withholding as noted in short description.	Admin Office
222921	Retire-STRS Pct of ARP	Employee payroll withholding as noted in short description.	Admin Office
222922	Retire-OPERS Pct of ARP	Employee payroll withholding as noted in short description.	Admin Office
222923	Express Scripts	Employee payroll withholding as noted in short description.	Admin Office
222924	Advance Benefit Planning	Employee payroll withholding as noted in short description.	Admin Office
222925	Harrington Benefit Services-COBRA	Employee payroll withholding as noted in short description.	Admin Office
222926	Magellan Behavioral Health-EAP	Employee payroll withholding as noted in short description.	Admin Office
222927	Business Plans Inc-FSA	Employee payroll withholding as noted in short description.	Admin Office
222928	Miscellaneous Employer Liabilities	Miscellaneous Employer Liabilities	Admin Office

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
223000	Accrued Payroll Acad Faculty	Accrued Payroll Academic Faculty	Admin Office
223100	Staff Benefits Allocated	Staff Benefits Allocated	Admin Office
223110	Stf Bene Paid-STRS	Amounts contributed by WSU to STRS as a percentage of participating employees' covered compensation. These amounts pertain to the employer's contribution only. Account may be closed after conversion to Banner.	Admin Office
223120	Stf Bene Paid-PERS	Amounts contributed by WSU to PERS as a percentage of participating employees' covered compensation. These amounts pertain to the employer's contribution only. Account may be closed after conversion to Banner.	Admin Office
223130	Stf Bene Paid-Workers Compensation	Amounts owed by WSU for Worker's Compensation premiums. Account may be closed after conversion to Banner.	Admin Office
223140	Stf Bene Paid-Unemployment Compensn	Amounts owed by WSU for Unemployment Compensation premiums. Account may be closed after conversion to Banner.	Admin Office
223150	Stf Bene Paid-Employee Fee Waiver	Costs to WSU for fees associated with WSU courses completed by eligible employees. Account may be closed after conversion to Banner.	Admin Office
223160	Stf Bene Paid-Group Disability	Premiums owed by WSU for Employee Long-Term Disability benefit coverage. Account may be closed after conversion to Banner.	Admin Office
223170	Stf Bene Paid-Group Life&ADD	Premiums owed by WSU for Group Term Life & Accidental death benefit coverage provided to employees. Account may be closed after conversion to Banner.	Admin Office
223180	Stf Bene Paid-Group Health	Amounts owed by WSU for employee health & dental benefit coverage. Account may be closed after conversion to Banner.	Admin Office
223190	Stf Bene Paid-Federal Medicare	The cost of Medicare taxes owed by WSU based upon a percentage of employee wages. This matches amounts withheld from employees. Account may be closed after conversion to Banner.	Admin Office
223200	Accrued Sales Tax	Sales tax collected by WSU at some point in time but not paid to the collecting agent at that time. Please contact the Bursar's Office for questions re university sales tax.	Admin Office
223210	Stf Bene Paid-Miscellaneous	The cost of employee benefits owed by WSU which do not belong in any other account. Account may be closed after conversion to Banner.	Admin Office
223220	Stf Bene Paid-ARP	Amounts owed by WSU which represent the employer's portion of retirement benefits paid to employees participating in the Alternative Retirement Plan. These amounts are based on a percentage of the participants' salaries. Account may be closed after conversion to Banner.	Admin Office
223230	Stf Bene Paid-STRS Pct of ARP	WSU's contribution to STRS on behalf of Alternative Retirement Plan participants. These amounts are based on a percentage of ARP participants' salaries. Account may be closed after conversion to Banner.	Admin Office
223240	Stf Bene Paid-PERS Pct of ARP	WSU's contribution to PERS on behalf of Alternative Retirement Plan participants. These amounts are based on a percentage of ARP participants' salaries. Account may be closed after conversion to Banner.	Admin Office
223300	Student Health Insurance-Fall	Premiums paid by eligible WSU students who elect to receive health insurance coverage during the fall quarter. Payments are made by WSU to the health plan provider.	
223310	Student Health Insurance-Winter	Premiums paid by eligible WSU students who elect to receive health insurance coverage during the winter quarter. Payments are made by WSU to the health plan provider.	
223320	Student Health Insurance-Spring	Premiums paid by eligible WSU students who elect to receive health insurance coverage during the spring quarter. Payments are made by WSU to the health plan provider.	
223330	Student Health Insurance-Summer	Premiums paid by eligible WSU students who elect to receive health insurance coverage during the summer quarter. Payments are made by WSU to the health plan provider.	

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
223340	Student Health Insurance-Other	Premiums paid by eligible WSU students who elect to receive health insurance coverage for a quarter for which they are not registered or for an entire year (rather than individual quarter). Payments are made by WSU to the health plan provider.	
223900	Other Accrued Liabilities	Miscellaneous debts incurred by WSU as a result of an oral or implied promise to pay, to be paid at some subsequent time, & not transactionally classified under another account.	
224000	Deposits	Liabilities for receipts by WSU from third parties under an agreement or contract which will be returned upon the occurrence of some future event.	
224005	Deposits-Unapplied	Deposits-Unapplied	Admin Office
224009	Deposits-Payable/Suspense	Deposits-Payable/Suspense	Admin Office
224110	Deposits-Student Phone	Liabilities for receipts of phone service deposits from students which will either be applied to the student account or returned upon termination of the phone service.	Admin Office
224300	Deposits-College Park	Liabilities for receipts of housing deposits from students which will be returned under the provision of the student housing contract.	
224500	Deposits-Flex	Used to credit all unrestricted value added to Wright One Card from all sources. Distributions to One Card sales locations are debited here manually. (Related Food Service sales transactions are debited to account 224530.)	Admin Office
224510	Deposits-Dining Dollars	Used to credit all Board Plan restricted value added to Wright One Card from all sources. Food Service sales transaction batches post related usage as debits.	Admin Office
224520	Deposits-Bonus Bucks	Used to credit all value added to Wright One card as Bonus Bucks by Food Service. Food Service sales transaction batches post related usage as debits.	Admin Office
224530	Flex-Food Service Sales	Food Service sales transaction batches post debits here for Flex dollar amounts. (Flex dollar credits added to Wright One Cards post to account 224500.)	Admin Office
224630	Wright 1 Card Main Bookstore	Used on DPOs to indicate a payment to the main campus bookstore vendor to reimburse them for sales made against 1 Card balances.	Admin Office
224640	Wright 1 Card Vending Operations	Used to record the debit side of the entry recording vending machine sales charged to 1 Card balances.	Admin Office
224650	Wright 1 Card Copy Machines	Used to record the debit side of the entry recording copy machine sales charged to 1 Card balances.	Admin Office
224660	Wright 1 Card Laundry Service	Used on DPOs to indicate a payment to laundry machine vendor to reimburse them for sales made against Wright One Card balances.	Admin Office
224670	Wright 1 Card Wright Copy	Used to record the debit side of the entry recording Wright Copy center sales charged to 1 Card balances.	Admin Office
224680	Wright 1 Card ID Sales	Used to record the debit side of the entry recording id replacement card sales charged to 1 Card balances.	Admin Office
224690	Wright 1 Card Library	Used to record the debit side of the entry recording library revenue recognized by usage of 1 Card balances.	Admin Office
224700	Wright 1 Card Parking	Used to record the debit side of the entry recording parking revenue recognized by usage of 1 Card balances.	Admin Office
224710	Wright 1 Card SU Recreation	Used to record the debit side of the entry recording Student Union recreation desk revenue recognized by usage of 1 Card balances.	Admin Office
224720	Wright 1 Card SU Box Office	Used to record the debit side of the entry recording Student Union box office revenue recognized by usage of 1 Card balances.	Admin Office
224730	Wright 1 Card CaTS	Used to record the debit side of the entry recording Computing & Telecommunication Services revenue recognized by usage of 1 Card balances.	Admin Office
224740	Wright 1 Card Pharmacy	Used to record the debit side of the entry recording FAWC pharmacy revenue recognized by usage of 1 Card balances.	Admin Office
224750	Wright 1 Card Lake Campus Bookstore	Used to record the debit side of the entry recording Lake Campus Bookstore revenue recognized by usage of 1 Card balances.	Admin Office
224760	Wright 1 Card Bridge Cafe Flex	Used to record the debit side of the entry recording Bridge Cafe revenue recognized by usage of 1 Card balances.	Admin Office

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
224761	Wright 1 Card Bridge Cafe Dining	Used to record the debit side of the entry recording Bridge Cafe revenue recognized by usage of Dining dollars.	Admin Office
224762	Wright 1 Card Bridge Cafe Bonus Din	Used to record the debit side of the entry recording Bridge Cafe revenue recognized by usage of Bonus dollars.	Admin Office
224770	Wright 1 Card Wright Spot	Used to record the debit side of the entry recording Wright Spot revenue recognized by usage of WSU 1 Card balance at the Wright Spot Training Center in the Honors Dorm.	Admin Office
224771	Wright 1 Card Donatos Flex Sales	Used to record the debit side of the entry recording revenue recognized by usage of WSU 1 Card balance at Donatos.	Admin Office
224772	Wright 1 Card Donatos DD Sales	Used to record the debit side of the entry recording revenue recognized by usage of WSU 1 Card Dining Dollars at Donatos.	Admin Office
224773	Wright 1 Card Donatos BDD Sales	Used to record the debit side of the entry recording revenue recognized by usage of WSU 1 Card Bonus Dining Dollars at Donatos.	Admin Office
224775	Wright 1 Card Wright Image Salon	Used to record the debit side of the entry recording Wright Image Salon in the Honors Dorm revenue recognized by usage of 1 Card balances.	Admin Office
224776	Wright 1 Card CaTS Home Base Flex	Used to record the debit side of the entry recording CaTS Home Base revenue recognized by usage of 1 Card balances.	Admin Office
224830	Wright 1 Card Dept-Bookstore	Used to record the debit side of the entry recording Main Campus Bookstore revenue recognized by usage of 1 Card balances.	Admin Office
224860	Wright 1 Card Dept-Laundry	Used to record the debit side of the entry recording Laundry revenue recognized by usage of 1 Card balances.	Admin Office
225000	Deferred I&G Fees	Instructional & general fees collected from students for a subsequent academic quarter at any financial statement date.	Admin Office
225100	Deferred Tuition	Out-of-state residency surcharge collected from students for a subsequent academic quarter at any financial statement date.	Admin Office
225200	Deferred Room Charges	Room rental collected from students for the subsequent summer academic quarter prior to any financial statement date.	Admin Office
225250	Deferred Room Refunds	Room rental refunds paid to WSU by AMS in advance of refund claim settlements by Provost &/or Vice President of Student Affiars.	Admin Office
225800	Deferred Miscellaneous Fees	Miscellaneous fees collected in advance of the service being provided by WSU.	Admin Office
225900	Deferred Miscellaneous Income	Miscellaneous income recorded but not earned at any financial statement date.	Admin Office
225999	Deferred Endowment Revenue	Deferred Endowment Revenue	Admin Office
226000	Advance Ticket Sales	Receipts from ticket sales prior to the occurrence of the event.	
226100	Deferred Parking Revenue	Parking revenue collected in advance of the service being provided by WSU.	
227002	Unapplied FFELP/Alt Loans	Unapplied FFELP/Alt Loans	Admin Office
227003	Unapplied Payments	Unapplied Payments	Admin Office
227004	Unapplied Restricted Fin Aid Paymts	Unapplied Restricted Financial Aid Payments	Admin Office
227005	Unapplied Financial Aid Payments	Unapplied Financial Aid Payments	Admin Office
227006	Unapplied PELL Payments	Unapplied PELL Payments	Admin Office
227007	Unapplied Installment Payment Clear	Unapplied Installment Payment Clear	Admin Office
227008	Unapplied Exemptions	Unapplied Exemptions	Admin Office
227009	Contract Clearing	Contract Clearing	Admin Office
227010	PLUS Loan Clearing	PLUS Loan Clearing	Admin Office
227011	Conversion Clearing	Conversion Clearing	Admin Office
227012	USAC Clearing	USAC Clearing	Admin Office
227013	Return to Lender Clearing	Return to Lender Clearing	Admin Office
227014	Unapplied Short-Term Loan Payments	Unapplied Short-Term Loan Payments	Admin Office
228000	Notes Payable	Amounts owed third parties by WSU & evidenced by a written promissory note.	Admin Office
228100	Bonds Payable	Amounts owed third parties by WSU & evidenced by the issuance of bonds.	Admin Office
228150	Bond Premium	2003 bond premium to be amortized over the life of the bonds. For use in Retirement of Debt fund only.	Admin Office
228250	Line of Credit Payable	Amounts owed by 3rd parties by WSU Foundation & evidenced by a written note.	Admin Office

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
228400	Split Interest Agreement	Represents the expected annual payments payable to a donor over their lifetime. Adjusted for actual payments made, as well as present value & actuarial assumption changes.	Admin Office
229075	Returned Check Clearing	Returned Check Clearing	Admin Office
229100	Due to Current Unrestrict Generl Fd	Accounts payable of other funds for claims of the current unrestricted general fund.	Admin Office
229105	Due to Other Funds	Due to Other Funds	Admin Office
229991	Payroll Clearing	Payroll Clearing	Admin Office
229996	Fringe Clearing-Banner "Actual"	Fringe Clearing-Banner "Actual"	Admin Office
<b>Control Accounts 3xxxxx:</b>			
		Control accounts in Banner are used by the system to accumulate totals in the general ledgers of different types of transactions made in the operating ledger. These accounts are not data-enterable.	
311000	Expenditure Control	Expenditure Control (Actual 6xxxxxx and 7xxxxx total)	
311100	Budgeted Transfer Control	Budgeted Transfer Control	
311200	Budgeted Change to Net Assets	Budgeted Change to Net Assets	
311300	Prior Yr Expenditure Control	Prior Year Expenditure Control	
311400	Prior Yr Budgeted Expenditure Ctl	Prior Year Budgeted Expenditure Control	
311500	Prior Yr Revenue Control	Prior Year Revenue Control	
311600	Prior Yr Budgeted Revenue Control	Prior Year Budgeted Revenue Control	
311700	Prior Yr Encumbrance Control	Prior Year Encumbrance Control	
311800	Prior Yr Reserve for Encumbranc Ctl	Prior Year Reserve for Encumbrance Control	
311900	Prior Yr Reservation Control	Prior Year Reservation Control	
312000	Budgeted Expenditure Control	Budgeted Expenditure Control	
312100	Prior Yr Reserve for Reservatn Ctl	Prior Year Reserve for Reservation Control	
312200	Prior Yr Transfer Control	Prior Year Transfer Control	
312300	Prior Yr Budgeted Transfer Control	Prior Year Budgeted Transfer Control	
312400	Prior Yr Budgt Change Net Asset Ctl	Prior Year Budgt Change Net Asset Control	
313000	Revenue Control	Revenue Control (Actual 5xxxxx total)	
314000	Budgeted Revenue Control	Budgeted Revenue Control	
315000	Encumbrance Control	Encumbrance Control	
316000	Reserve for Encumbrances	Reserve for Encumbrances	
317000	Reservation Control	Reservation Control	
318000	Reserve for Reservations	Reserve for Reservations	
319000	Transfer Control	Transfer Control (Actual 8xxxxx total)	
<b>Fund Balance Accounts 4xxxxx:</b>			
		Fund balance for each fund, except for the Foundation funds. The appropriate fund balance is automatically updated during fiscal year-end processes based on data is entered to related fund addition or fund deduction accounts & by the related expense & revenue controls when data is entered with an expense or revenue account.	
431000	Fund Balance		
435005	Foundation Unrestricted	Foundation Unrestricted	Foundation
435007	Foundation Temporarily Restricted	Foundation Temporarily Restricted	Foundation
435009	Foundation Permanently Restricted	Foundation Permanently Restricted	Foundation
<b>GL Transfer Accounts 9xxxxx:</b>			
941005	Other Fund Additions	Other fund additions not categorized below. Usage of this account is expected to be rare.	
944000	Expended for Plant	Fund additions from plant fund expenditures for capitalized plant facilities of WSU.	
944500	Debt Retired	Fund additions of the plant fund (net investment in plant) for the equity in plant facilities created by the retirement of debt.	
944600	Debt Acquired	Fund additions of the plant fund (debt retirement) associated with plant assets acquired by the issuance of long-term debt..	
946000	Prior Year Adjustments	Fund additions resulting from making a necessary adjustment related to a fiscal year prior to the fiscal year for which the adjustment is being made.	
947000	NonMandatory Transfers In	Increase to fund balance from funds transfers. The offsetting account used in an entry to this account should be 957000.	
950000	Lapsed Appropriation	Fund deductions for state appropriations which have expired during the fiscal year.	Admin Office
951005	Other Fund Deductions	Other fund deductions not categorized elsewhere in the 95xxxx. Usage of this account is expected to be rare.	

<b>GENERAL LEDGER ACCOUNT DEFINITIONS</b>			
<b>Account</b>	<b>Short Description</b>	<b>Long Description</b>	<b>Restricted to use by:</b>
952100	Administrative Costs	Fund deductions for administrative costs incurred by WSU but allowed by the program's regulations to be recovered by a charge to the program. (Normally only used by 6xxxxx RSP funds).	
953000	Debt Acquired	Fund deductions of the plant fund (investment in plant) for plant facilities acquired by the incurrence of long-term debt by WSU.	Admin Office
953150	Loss on Refunding	Actual loss incurred when 1971 & 1993 bond issues were refunded in 2003. (The related deferred charge will be posted to account 116200.) Loss will be amortized over the life of the 1971 & 1993 bonds. For use in Retirement of Debt fund only.	Admin Office
956000	Prior Year Adjustments	Fund deductions resulting from a necessary adjustment related to a fiscal year prior to the fiscal year for which the adjustment is made..	Admin Office
957000	NonMandatory Transfers Out	Decrease to fund balance from funds transfers. The offsetting account used in an entry to this account should be 947000.	