



**Detail of Budgeted Supply/Equipment Codes  
by Category (4000-4999)  
As of 5/21/2021**

<b>Expense Code</b>	<b>Budget Code</b>	<b>Description</b>
4010	4162	Ltd Administrative Exp
4011	4162	Life Ins Administrative Exp
4012	4162	Stop/Loss Ins.
4015	4162	Hospital/Medical
4016	4162	Ltd
4020	4162	Tuition Disc Exp-Staff
4021	4162	Tuition Disc Exp-Spouse/Dep
4023	4162	Health Center Pharmacy
4029	4162	Administrative
4093	4172	Aux Parking Trf Exp
4101	4182	Stdt Fees&Scholarships
4102	4182	Stdt Aid
4103	4182	Stdt Aid-Renewals
4111	4182	Stdt Fees Remissions
4113	4182	Stdt Fees Remissions-Internati
4140	4182	Stipends
4142	4182	Assistantship Stipends
4205	4172	General Expense-Reimbursement
4210	4186	Telephone-General
4211	4186	Telecom-Station Charges
4212	4186	Telecom-Long Distance Charges
4213	4186	Telecom-Local Access Charges
4214	4186	Telecom-Miscellaneous Charges
4215	4180	Program Services-TV Radio
4221	4192	Utilities-Heat Steam
4222	4192	Utilities-Oth-Heat
4223	4192	Utilities-Light Power
4224	4192	Utilities-Water
4225	4192	Utilities-Sewerage
4229	4192	Utilities-Oth
4250	4180	Rentals-Building&Land
4260	4180	Rentals-Equipment
4270	4162	Insurance Bonds
4275	4162	Workers Compensation
4276	4162	Employee Physicals
4315	4174	Postage-Air Mail
4317	4160	Research Subject 1099
4318	4160	Trustee Fees-No 1099
4319	4160	Royalties 1099
4320	4160	Fees Comp&Consult 1099
4321	4160	Participant Supp Stipends 1099
4324	4160	Game Officials
4326	4160	Prizes - 1099
4327	4160	Consult-Foreign-No 1099
4328	4160	Collection Costs
4329	4160	Oth Fees&Comp-No 1099
4330	4160	Legal Services-1099
4331	4178	Memberships



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<b>Expense Code</b>	<b>Budget Code</b>	<b>Description</b>
4332	4178	Subscriptions
4333	4178	Advertising
4334	4178	Public Relations
4335	4150	Program Dev&Special Projects
4336	4178	Donations
4337	4180	Contracted Automation Services
4339	4174	Postage-Revolving Account
4340	4174	Postage
4341	4174	Freight
4342	4174	Freight-Out
4343	4174	UPS Billing
4344	4156	Inventory Write Off
4345	4172	Lost&Damaged Property
4346	4174	Pre Sort Mail
4347	4170	Struct/Maintenance
4348	4170	Mech/Elec Maintenance
4349	4160	Contracted Elevator Maint
4350	4160	Contracted Chiller Maint
4351	4170	Maintenance Expense
4352	4160	Service Contract Expense
4353	4160	Contracted Services
4354	4174	Bulk Mail
4356	4160	Computer Services-Time Sharing
4357	4190	Team Travel
4358	4190	Foreign Travel&Subsistence
4359	4190	Out-State Travel&Subsistence
4360	4190	In-State Travel&Subsistence
4361	4190	Recruiting Athletics
4362	4190	Per Diem Subsist/Dean Travel
4363	4190	Subsistence
4364	4190	Meals&Entertainment
4365	4190	Travel-Motor Pool Cars
4366	4190	Non-Emp Consulting Travel
4367	4190	Academic Recruitment Travel
4369	4190	On-Campus Conference/Training
4370	4190	Conferences
4371	4190	Annual Meeting Expense
4373	4160	License Fees
4374	4172	In-Kind Meals Res Life
4375	4172	In-Kind Room Res Life
4381	4190	Lodging
4382	4190	Mileage
4383	4190	Meal per diem
4389	4160	Oth Service-Security
4390	4160	Oth Services-General
4392	4160	Oth Services-Piano Tuning&Repa
4393	4160	Oth Services-Snow Removal
4394	4180	Athletic Equipment
4395	4172	Guarantee Expenses-Football



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<b>Expense Code</b>	<b>Budget Code</b>	<b>Description</b>
4396	4172	Guarantee Expenses-Basketball
4397	4172	Guarantee Expense-Hockey
4398	4172	Guarantee Expense-Oth
4400	4154	Cost Of Sales-Food
4401	4154	Cost Of Sales-Meat
4402	4154	Cost Of Sales-Milk
4403	4154	Cost Of Sales-Shortening
4404	4154	Cost Of Sales-Beverages
4405	4154	Cost Of Sales-Produce-Fresh
4406	4154	Cost Of Sales-Frozen Fruits&Ve
4407	4154	Cost Of Sales-Dairy Products
4408	4154	Cost Of Sales-Bakery Products
4409	4154	Cost Of Sales-Ice Cream
4410	4154	Cost Of Sales-Canned Goods
4411	4154	Cost Of Sales-Food Supplies
4412	4156	Cost Of Sales-Paper Serv Sup
4413	4156	Cost Of Sales-China&Silver
4414	4156	Cost Of Sales-Jan&Sanit Sup
4415	4156	Cost Of Sales-General
4419	4156	Cost Of Sales-Candy
4420	4156	Cost Of Sales-Supplies
4422	4156	Cost Of Sales-Drugs Rx
4424	4180	Laboratory Supplies
4430	4156	COS - Beverage - Alcohol
4436	4180	General
4437	4156	Cost of Sales-Electronics
4439	4156	Cost Of Sales-Pro Shop
4440	4180	Oth Exp-Clothing, Caps, Gowns,
4441	4180	Clothing-Uniforms-Repairs
4450	4180	Oth Exp-Education Supplies
4451	4180	Oth Exp-Library Purchases
4452	4180	Computer Software
4455	4180	Chemistry Dept Stores
4462	4170	Oth Exp-Laundry&Dry Cleaning
4465	4156	COS-Merchandise For Resale
4466	4184	Non-Taxable Food
4468	4184	Purchases-Sales Tax Paid
4470	4180	Oth Exp-Med Surg&Lab Sup
4481	4180	Equipment less than \$5000
4482	4176	Printing/Duplicating
4483	4176	Oth Expenses-Mats&Photos
4484	4176	Oth Exp-Publications&Catalogue
4485	4176	Duplicating-Paper Costs
4486	4180	Programs
4487	4176	Posters&Promotion
4488	4178	Tickets
4490	4180	Oth Exp-Maintenance Supplies
4494	4180	Oth Expenses Technical
4498	4192	Power Plant-Gas



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<b>Expense Code</b>	<b>Budget Code</b>	<b>Description</b>
4536	4180	Oth Exp-Guest Permits
4540	4180	Oth Exp-Keys
4547	4160	Asbestos Removal
4550	4150	Oth Exp-Unassigned Supplies
4560	4172	Project A
4561	4172	Project B
4562	4172	Project C
4563	4172	Project D
4564	4172	Project E
4565	4172	Project F
4566	4172	Project G
4567	4172	Project H
4568	4172	Project I
4569	4172	Project J
4570	4180	Supplies
4571	4172	Oth Exp-On Campus Subsistence
4585	4172	Project P
4586	4172	Project Q
4587	4172	Project R
4588	4172	Project S
4589	4172	Project T
4590	4172	Project U
4591	4172	Project V
4592	4172	Project W
4593	4172	Project X
4594	4172	Project Y
4595	4172	Project Z
4620	4184	Oth Exp-Sales Tax
4621	4184	Oth Exp-Use Tax
4625	4184	Oth Exp/Property Tax
4628	4184	Oth Exp-Unrel Bus Income Tax E
4630	4184	Oth Exp-Bad Debt Expense
4640	4172	Overhead
4650	4180	Stage Supplies
4651	4170	Stage Maintenance
4661	4170	Oth Exp-Paper Supplies
4662	4170	Oth Expense-Floor Supplies
4663	4170	Oth Expense-Hand&Body Soap
4666	4170	Oth Exp-Cleaning Chemicals
4667	4170	Oth Exp-Landscape Supplies
4668	4170	Oth Exp-Flowers
4669	4170	Oth Exp-Tree/Shrubs
4670	4170	Oth Exp-Turf/Lawns
4672	4170	Oth Exp-Landfill Expense
4673	4170	Oth Exp-Salt/Sand
4674	4170	Oth Exp-Concrete
4676	4170	Oth Exp-Electrical Supplies
4678	4170	Oth Exp-Paint/Glass/Decorating
4682	4170	Oth Exp-Hvac/Mechanical Suppli



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<b>Expense Code</b>	<b>Budget Code</b>	<b>Description</b>
4710	4172	Fringe Benefits
4711	4172	Patient Care Cost-Inpatient
4712	4164	Patient Care Cost-Outpatient
4713	4182	Travel
4714	4190	Foreign Travel
4715	4180	Subaward <25K
4716	4194	Supplies
4717	4172	Printing and Duplicating
4718	4166	Consultant Services
4719	4176	Computer Services
4720	4160	Animal Care
4721	4186	Grant Participant Support F&A
4722	4160	Prog Dev & Special Projects
4726	4172	Other
4730	4164	Facilities & Administration
4731	4164	Grant Participation Support Ot
4732	4164	Grant Part Support Stipends
4733	4164	Grant Part Support Subsistence
4734	4164	Grant-Participant Support Trav
4735	4164	Subaward >25k
4736	4164	Equipment
4737	4164	Tuition/Fees
4738	4164	Rental Off Campus Facilities
4739	4164	Alterations & Renovations
4740	4164	Supplies No F&A
4741	4172	Other Expense No F&A
4750	4172	Recruiting-Internal
4751	4172	Oth Exp-Recruitment Expense
4754	4172	Oth Exp-Moving Expense
4757	4172	Oth Exp-Field Trips
4758	4172	Oth Exp-Medical Costs
4780	4172	Deferred Gift - Trsfr to Endow
4784	4172	WMED Disbursement
4794	4172	Gifts to/from Medical School
4795	4172	Gifts Transferred To/From Wmu
4796	4172	Found Trf Prior Years
4797	4172	Inkind Gifts From Wmu Foundati
4812	4164	Grant Participation Support
4813	4172	Participant Supp Stipends 1099
4814	4172	Participant Supp Subsistence
4815	4164	Participant Support Travel
4817	4172	Other no F&A
4819	4180	Rental-Off Campus Facilities
4826	4180	Fabricated Equipment
4847	4194	Equipment-Furnishings
4850	4194	Equipment \$5000 or more
4851	4180	Equip Maint Repairs
4852	4170	Special Project Maintenance
4865	4180	Technical Initiatives



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<b>Expense Code</b>	<b>Budget Code</b>	<b>Description</b>
4870	4168	Library Books
4871	4168	Library Subscriptions
4872	4168	Library Approval Plans
4873	4168	Library Organization Fees
4874	4168	Library Electronic Books
4875	4168	Library Electronic Databases
4876	4168	Library Electronic Serials
4877	4168	Library Special Collections
4880	4172	Miscellaneous Expense
4882	4172	Net Tuition UG to College
4883	4172	Tuition Grad to College
4884	4172	State Appropriation to College
4885	4885	UPA College to Central Pool
4886	4886	UPA Aux to Central Pool
4887	4887	Space Allocation to Cntrl Pool
4888	4188	Strategic Invest to Cntrl Pool
4890	4160	Bank Services/Charge Card Fees
4900	4170	Remodeling Expense
4902	4160	Awards
4903	4160	Entry Fees
4916	4190	Bus Tickets
4920	4172	Depreciation Expense
4921	4172	Amortization Expense
4929	4188	EUP Revenue Share
4930	4188	External Debt Service Cost
4941	4172	Interest Expense
4950	4172	Vacation Holdover
4965	4188	Internal Loans-Debt Serv Costs
4967	4158	Cost Sharing
4988	4190	Transportation
4990	4172	Cash-Over/Short
4993	4180	Std Aid Overhead
4994	4186	Telecommunications Charges
4995	4188	Transfer to WMU Dept
4996	4166	F&A Transfers
4997	4180	Internal Serv. Equip Under \$5K
4998	4158	Price Level Adj
4999	4188	Transfer to WMU foundations