

Western Michigan University**Detail of Budgeted Supply/Equipment Codes by Category (4000-4999)**

Expense Code	Budget Code	Description
4000	4172	Applied Managers Exp
4010	4162	Ltd Administrative Exp
4011	4162	Life Ins Administrative Exp
4012	4162	Stop/Loss Ins
4013	4162	Blue Care Network
4014	4162	Physicians Health Plan
4015	4162	Aetna/Hancock Hospital/Medical
4016	4162	Aetna-Ltd
4017	4162	Aetna Life Insr
4018	4162	Aetna Life-Staff Exp
4019	4162	Aetna Life-Retirees Exp
4020	4162	Tuition Disc Exp-Staff
4021	4162	Tuition Disc Exp-Spouse/Dep
4022	4172	LT Care Expense
4023	4162	Health Center Pharmacy
4024	4162	Aetna Term Life-Fac/Nonbarg
4025	4162	IBA Health Plan
4028	4162	Reliance-Acct Death/Dismember
4029	4162	Aetna/Hancock Administrative
4030	4172	Alliance Health Plan
4051	4172	Retie Contr-WMU Share
4090	4172	Aux P Q Trf Exp
4091	4172	Aux W O Trf Exp
4092	4172	Aux Unpledged Trf Exp
4093	4172	Aux Parking Trf Exp
4099	4172	Administrative Overhead
4101	4182	Std Fees & Scholarships
4102	4182	Std Aid
4103	4182	Std Aid-Renewals
4105	4182	Surcharge Assessed
4107	4182	Std Aid-Spring
4108	4182	Std Aid-Summer
4109	4182	Std Aid-Fall
4110	4182	Std Aid-Winter
4111	4182	Std Fees Remissions
4112	4182	Std Fees Remissions-Fund 22
4113	4182	Std Fees Remissions-Internat
4114	4182	Std Fees Remissions-Wint
4115	4182	Std Fees Remissions-Sip
4140	4182	Stipends
4142	4182	Assistantship Stipends
4172	4172	Budget-Miscellaneous/All Other
4204	4172	Reim-Vandalism Recoveries
4205	4172	General Expense-Reimbursement
4206	4172	Reimbursement-Safety & Security
4207	4172	Special Projects Reimbursement
4209	4172	Auxiliary Enterprises Reimbursement
4210	4186	Telephone & Telegraph-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
4216	4180	Debt Service Exp
4220	4192	Utilities-Expense Abatement
4221	4192	Utilities-Heat Steam
4222	4192	Utilities-Oth-Heat
4223	4192	Utilities-Light, Power
4224	4192	Utilities-Water

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Expense Code	Budget Code	Description
4225	4192	Utilities-Sewerage
4229	4192	Utilities-Other
4250	4180	Rentals-Building & Land
4260	4180	Rentals-Equipment
4270	4162	Insurance Bonds
4275	4162	Workers Compensation
4276	4162	Employee Physicals
4280	4172	Aetna Administrative Costs
4305	4160	Reimb Police Service-Kzoo
4315	4174	Postage-Air Mail
4316	4174	Bulk Mail-Outside
4317	4160	Research Subject 1099
4318	4160	Trustee Fees-no 1099
4319	4160	Royalties 1099
4320	4160	Fees Comp & Consult 1099
4321	4160	Trustee Fees 1099
4325	4160	Debt Serv Pay Fee Pledged Bld
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
4332	4178	Subscriptions
4333	4178	Advertising
4334	4178	Public Relations
4335	4150	Program Development
4336	4178	Donations
4337	4180	Contracted Automation Services
4338	4174	Handling Charges Bulk Mail
4339	4174	Postage-Revolving Account
4340	4174	Postage-Regular Mail
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 Maintenance
4350	4160	Contracted Chiller Maintenance
4351	4170	Maintenance Expense
4352	4160	Service Contract Expense
4353	4160	Contracted Services
4354	4174	Bulk Mail
4355	4160	Technical Service-TV Radio
4356	4160	Computer Services-Time Sharing
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
4368	4190	Lease Car Charge

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Expense Code	Budget Code	Description
4369	4190	On-Campus Conference/Training
4370	4190	Conferences
4371	4190	Annual Meeting Expense
4373	4160	License Fees
4374	4172	In-Kind Meals Res Llife
4375	4172	In-Kind Room Res Life
4376	4172	In-Kind Meals
4389	4160	Other Services-Security
4390	4160	Other Services-General
4392	4160	Other Services-Piano Tuning & Replacement
4393	4160	Other Services-Snow Removal
4394	4172	Athletic Equipment
4395	4172	Guarantee Expense-Football
4396	4172	Guarantee Expense-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 & Veg
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
4416	4156	Cost of Sales-Sundries
4417	4156	Cost of Sales-Tobacco Product
4418	4156	Cost of Sales-Periodicals
4419	4156	Cost of Sales-Candy
4420	4156	Cost of Sales-Supplies
4421	4156	Cost of Sales-IV Solutions
4422	4156	Cost of Sales-Drug Rx
4423	4156	Cost of Sales-Drugs Dangerous
4424	4180	Laboratory Supplies
4425	4180	Laboratory Services-Purchased
4426	4180	X-Ray Supplies
4427	4156	Cost of Sales-Film Development
4429	4156	Cost of Food-Employee Meals
4430	4156	Cost of Sales-Beverages Alcohol
4431	4156	Cost of Sales-New Books
4432	4156	Cost of Sales-Used Books
4433	4156	Cost of Sales-Trade Books
4434	4156	Cost-Supplies-Campus Bookstore
4435	4156	Cost of Sales-Soft Goods
4436	4180	General
4437	4156	Electronics
4438	4156	Cost/Sales Health & Beauty Aids
4439	4156	Cost of Sales-Pro Shop
4440	4180	Oth Exp-Clothing, Caps, Gowns
4441	4180	Clothing-Uniforms-Repairs
4442	4180	Inventoried Beverage Cans
4443	4172	Lottery Ticket Purchases

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Expense Code	Budget Code	Description
4444	4156	Cost of Sales-Grocery
4445	4156	Cost of Sales-Sandwiches
4450	4180	Other Expense-Education Supplies
4451	4180	Other Expenses-Library Purchases
4452	4180	Computer Software/Firmware/ Car
4455	4180	Chemistry Department Stores
4459	4156	Cost of Goods Sold-Consignment
4460	4156	Micros & More Cost of Sales
4461	4170	Other Expense-Household
4462	4170	Other Expense-Laundry & Dry Cleaning
4465	4156	Merchandise for Resale
4466	4184	Non-Taxable Food
4467	4160	Rental Over 30 Days
4468	4184	Purchases-Sales Tax Paid
4469	4162	OSHA-Medical Expense
4470	4180	Other Expense-Med Surge & Lab Sup
4471	4180	Internal Audit-Forms
4472	4180	Accounting Forms
4473	4180	Budget Forms
4474	4180	Cashiering Forms
4475	4180	Payroll Forms
4476	4180	Personnel Forms
4477	4180	Purchasing Forms
4478	4180	Grants & Contracts Forms
4479	4180	Oth Forms
4481	4180	Other Expense-Office Supplies
4482	4176	Printing/Duplicating
4483	4176	Other Expenses-Mats & Photos
4484	4176	Other Expenses-Publications & Catalogs
4485	4176	Duplicating-Paper Costs
4486	4180	Programs
4487	4176	Poster & Promotion
4488	4178	Tickets
4489	4170	Safety Glasses
4490	4180	Other Expense-Maintenance Supplies
4491	4156	Other Exp-Purchase Discounts
4492	4160	Service Charges-Book Returns
4494	4180	Oth Expenses Technical
4495	4170	Safety-Toe Shoes
4496	4180	Typesetting Expense
4497	4192	Power Plant-Coal
4498	4192	Power Plant-Gas
4503	4172	Project/Refurbishing P O
4505	4172	Project/Refurbishing W O
4536	4180	Other Exp-Guest Permits
4540	4180	Oth Exp-Keys
4543	4170	Linen Starter Packet
4547	4160	Asbestos Removal
4550	4150	Other Expense-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
4570	4180	Procurement - Supplies
4571	4172	Oth Exp-On Campus Subsistence
4572	4180	Duplicating-Cost of Consumable

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Expense Code	Budget Code	Description
4575	4152	Other Exp-Budget Reduction
4580	4172	Procurement Card
4585	4172	Project P
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
4630	4184	Oth Exp-Bad Debt Expense
4635	4184	NDSL-Returned Accounts
4636	4184	NDSL-Accts W/O
4640	4172	Overhead
4650	4180	Stage Supplies
4651	4170	Stage Maintenance
4652	4170	Oth Expense-Repair Provision
4660	4170	Oth Exp-Light Bulbs
4661	4170	Oth Exp-Paper Supplies
4662	4170	Oth Expense-Floor Supplies
4663	4170	Oth Expense-Hand & Body Soap
4664	4170	Oth Expense-Carpet Supplies
4665	4170	Oth Exp-Plastic Bags
4666	4170	Oth Exp-Cleaning Chemicals
4667	4170	Oth Exp-Landscape Supplies
4668	4170	Oth Exp-Flowers
4669	4170	Oth Exp-Trees/Shrubs
4670	4170	Oth Exp-Turf/Lawns
4671	4170	Oth Exp-Athletic Maint Supplies
4672	4170	Oth Exp-Landfill Expense
4673	4170	Oth Exp-Salt/Sand
4674	4170	Oth Exp-Concrete
4675	4170	Oth Exp-Carpentry Supplies
4676	4170	Oth Exp-Electrical Supplies
4677	4170	Oth Exp-Lock Parts
4678	4170	Oth Exp-Paint/Glass/Decorating
4679	4170	Oth Exp-Plumbing Supplies
4680	4170	Oth Exp-Masonry/Carpet/Tile
4681	4170	Oth Exp-Roofing Supplies
4682	4170	Oth Exp-Hvac/Mechanical Suppl
4683	4170	Oth Exp-Hvac/Environmental Supp
4684	4170	Oth Exp-General Supplies
4685	4170	Oth Exp-Pumps/Ventilation
4686	4170	Oth Exp-Pumps/Chillers
4687	4170	Oth Exp-Chemical/Chillers
4688	4170	Oth Exp-Glycol
4689	4170	Oth Exp-Salt/Water Softener
4690	4170	Oth Exp-Chemicals/Water Treat
4691	4170	Oth Exp-Outside Lights
4692	4170	Oth Exp-Electronic Supplies
4693	4170	Oth Exp-Steamfitting Supplies
4694	4170	Oth Exp-Coils/Tube Bundles
4695	4170	Oth Exp-Condensate/Steam Line
4696	4170	Oth Exp-Refrigeration Supplies
4697	4170	Air Compressors
4698	4170	Appliance/Food Serv Materials
4710	4172	Fringe Benefits
4711	4172	Patient Care Cost-Inpatient
4712	4164	Fund 22-Participant Support
4713	4182	Fund 22-Student Aid
4714	4190	Fund 22-Travel & Subsistence
4715	4180	Fund 22-Materials & Supplies

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Expense Code	Budget Code	Description
4716	4194	Fund 22-Equipment
4717	4172	Fund 22-Other Miscellaneous
4718	4166	Fund 22-Indirect Cost
4719	4176	Fund 22-Printing
4720	4160	Fund 22-Consultants Fees
4721	4186	Fund 22-Communications
4722	4160	Fund 22-Computer Time
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	Other Exp-Recruitment Expense
4754	4172	Other Exp-Moving Expense
4757	4172	Other Exp-Field Trips
4758	4172	Other Exp-Medical Costs
4795	4172	Gifts Transferred to WMU
4796	4172	Found Trf Prior Years
4797	4172	Inkind Gifts from WMU Foundation
4811	4172	Other Exp-High School Summ Musi
4812	4164	Grant Participation Support
4815	4164	Participant Support Travel
4817	4172	Other no F&A
4819	4180	Rental-Off Campus Facilities
4826	4180	Fabricated Equipment
4845	4194	Meter Equipment
4846	4194	Equip Purchase Agreements
4847	4194	Equipment-Furnishings
4848	4194	Equipment 500-1500 - Grants
4849	4172	Furniture & Equipment - Under \$500
4850	4194	Equipment -Over \$1500
4851	4180	Equipment Maintenance Repairs
4852	4170	Special Project Maintenance
4853	4172	OPPS
4860	4194	Permanent Art Collection
4865	4180	Technical Initiatives
4870	4168	Library Books
4871	4168	Library Subscriptions
4872	4168	Library Approval Plans
4873	4180	Library Organization fees
4880	4172	Miscellaneous Expense
4890	4160	Bank Service/Charge Card Fee
4900	4170	Remodeling Expense
4902	4160	Awards
4903	4160	Entry Fees
4906	4172	Clinic
4916	4190	Bus Tickets
4920	4172	Depreciation Expense
4921	4172	Amortization Exense
4924	4172	Movies
4930	4188	External Debt Service Cost

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Expense Code	Budget Code	Description
4941	4172	Interest Expense
4946	4172	Training Table
4950	4172	Vacation Holdover
4956	4160	Administrative Fee Transfers
4965	4188	Internal Loans-Debt Service Costs
4966	4172	Deferred Maintenance
4967	4158	Cost Sharing
4985	4172	Internal Service-Equipment Over \$1,500
4986	4172	Internal Service-Supplies
4987	4172	Internal Service-Utilities
4988	4190	Transportation
4989	4172	Internal Service-Maintenance
4990	4172	Cash-Over Short
4991	4172	Internal Service-Printing/Duplicating
4992	4172	Internal Service-Postage
4993	4180	Student Aid Overhead
4994	4186	Telecommunications Charges
4995	4188	Support to Other Funds
4996	4166	Indirect Cost Transfers
4997	4180	Under \$1500
4998	4158	Price-Level Adjustment
4999	4188	Transfers Between WMU Accounts