



# WINSTON-SALEM STATE UNIVERSITY

## Finance & Administration

### Pool Accounts

The university allocates operating funds at the budget pool account level and provide access to department financial managers to realign funds/process budget transfers as needed. This allows departments to budget at a certain pool account and use any of the detail expenditure lines that roll up to it. Financial managers can process budget transfers within operating pool accounts; excluding fixed costs accounts 932000 (Communications) and 943000 (Fixed Charges).

Account	Account Title
920000	Supplies and Materials Pool(L4)
923000	Educational Supplies Pool(L4)
930000	Current Services Pool(L4)
931000	Travel Pool(L4)
932000	Communications Pool(L4)
933000	Utilities Pool(L4)
934000	Printing Binding Pool(L4)
939000	Other Current Serv(L4)
940000	Fixed Charges Pool(L4)
942000	Other Fixed Charges Pool (L4)
943000	Rent Lease Oth Equip Pool(L4)
950000	Capital Outlay Pool(L4)
956000	Libr Books Jou Col Pool(L4)
956200	Art, Library, Learning Resources L4

**Budget Office Use Only**

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# Detail Accounts

The detail accounts provide a general description of purchases/items that can be ordered within the various account categories. These accounts roll up to a pool account which is listed below.

Account	Account Title
<b>920000</b>	<b>Supplies and Materials Pool(L4)</b>
921000	Household Supplies(L4)
921100	Janitorial Supplies(L4)
922000	Food Products(L4)
924000	Repair Supplies(L4)
924100	Drug Supplies (L4)
925000	Motor Veh Supplies(L4)
925100	Gasoline Rental Vehicles (L4)
926000	Office Supplies(L4)
927000	Purchase For Resale(L4)
928000	Data Processing Supplies(L4)
929000	Other Supplies(L4)
929150	Data Processing Supplies(L4)
929200	Tracking Dogs (L4)
<b>923000</b>	<b>Educational Supplies Pool(L4)</b>
923110	Educational Supplies(L4)
<b>930000</b>	<b>Current Services Pool(L4)</b>
933210	Catering Services (L4)
935010	Repair Oth Comp Equip(L4)
935020	Repairs Wan Equip(L4)
935030	Repairs Video Tran Eq(L4)
935040	Repairs Lan Equip(L4)
935050	Repr Personnel Comp Print(L4)
935060	Repairs Servers(L4)
935110	Facilities General(L4)
935120	Elec Mech Repairs(L4)
935130	Furniture Repairs(L4)
935140	Equipment Repairs(L4)
935150	Motor Vehicle Repairs(L4)

935160	Kitchen Equip Repairs(L4)
935170	Television Repairs(L4)
935190	Other Repairs Maintenance(L4)
936000	Freight Express(L4)
937000	Advertising(L4)
938000	Data Processing(L4)
938100	Computer Services(L4)
938310	Tele Data Chg Wan(L4)
938320	Teleconference Chgs(L4)
938340	E Mail Calendering(L4)
938350	Video Transmission(L4)
938360	Internet Svc Provider(L4)
938370	Data Wiring Svc Chg(L4)
938380	Tele Wiring Svc Chg(L4)
938390	Comp Data Process Services(L4)
938400	Manages Lan Svc Chg(L4)
939150	Travel Agent Comm(L4)
939500	Nontax Emp Educ(L4)
939560	AA Meals Banquets(L4)
939920	Athletic Maintenance Fund(L4)
<b>931000</b>	<b>Travel Pool(L4)</b>
931100	Instate Trns Air(L4)
931110	Instate Trns Air(L4)
931120	Instate Trns Ground(L4)
931130	Instate Trns Other(L4)
931140	Instate Subs Lodging(L4)
931150	Instate Subsist Mea(L4)
931160	Instate Other Tip Et(L4)
931190	Instate Registration(L4)
931210	Out State Air(L4)
931220	Out State Ground(L4)
931230	Out State Trns Other(L4)
931240	Out State Sub Lodgin(L4)
931250	Out State Sub Meals(L4)

931260	Out State Substi(L4)
931290	Out State Registr.(L4)
931310	Out Country Air(L4)
931320	Out Country Ground(L4)
931330	Out Country Oth Trns(L4)
931340	Out Cntry Sub Lodgin(L4)
931350	Out Cntry Sub Meals(L4)
931360	Out Cntry Subst(L4)
931390	Out Cntry Registr.(L4)
931410	Board Nonemp Transp.(L4)
931420	Student Travel(L4)
931440	Board Nonemp Trav Su(L4)
<b>932000</b>	<b>Communications Pool(L4)</b>
932110	Postage(L4)
932210	Telephone Local(L4)
932220	Telephone Long Dist(L4)
932230	Telephone Install(L4)
932250	Cellular Phone Service(L4)
932910	Other Comm(L4)
<b>933000</b>	<b>Utilities Pool(L4)</b>
933120	Electricity(L4)
933130	Gas Natural(L4)
933140	Water(L4)
933150	Fuel Oil(L4)
933160	Other Fuel(L4)
933180	Sewer Charge(L4)
<b>934000</b>	<b>Printing Binding Pool(L4)</b>
934110	Printing Binding(L4)
<b>939000</b>	<b>Other Current Serv(L4)</b>
939110	Mtnce Service Contr(L4)
939160	Tuition Fees(L4)
939170	Room(L4)

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939180	Board Regular(L4)
939190	Misc Serv(L4)
939200	Elec Pymnt Proc Fee(L4)
939210	Losses and Damages(L4)
939220	Laundry Dry Clean(L4)
939230	Food Serv Contr(L4)
939260	Stud Insur Prem(L4)
939270	Payments for Penalties and Fines
939280	Other NonOperating Expenses (L4)
939290	Misc Obligations(L4)
939300	Student Prizes and Awards (L4)
939310	Meetings and Enter(L4)
939520	AA Home Game Expenses(L4)
939530	AA Game Guarantee(L4)
939610	Summer Camps(L4)
939810	Art Exhibit Renta(L4)
939820	Art Appraisal Service(L4)
939910	Dormitory Maintenance Fund(L4)
<b>940000</b>	<b>Fixed Charges Pool(L4)</b>
941000	Rental Of Real Prop(L4)
941100	Rent Lease Motor Vehicles (L4)
942120	Rent Lease Voice Comm(L4)
942130	Rent Lease Oth Comp Eq(L4)
942140	Rent Lease Wan Equip(L4)
942150	Rent Lease Video Tran(L4)
942160	Rent Lease Lan Equip(L4)
942170	Rent Lease Pers Comp Pr(L4)
942180	Rent Lease Servers(L4)
942190	Rent Lease Mainframe(L4)
942200	Rent Lease Per Comp Software(L4)
942210	Rent Lease Server Software(L4)
942220	Rent Lease Mainframe Software(L4)

944000	Maintenance Contract(L4)
944210	Maint Agree Other Software(L4)
944220	Maint Agree Wan Software(L4)
944230	Maint Agree Oth DP Equip(L4)
944240	Maint Agree Wan Equip(L4)
944250	Maint Agree Video Tran(L4)
944260	Maint Agree Lan Equip(L4)
944270	Maint Agree Pers Comp(L4)
944280	Maint Agree Per Comp Software(L4)
944290	Maint Agree Server Software(L4)
944300	Maint Agree Servers(L4)
944310	Maint Agree Main Frame(L4)
944320	Maint Agree Mainframe Software(L4)
945000	Insurance Bonding(L4)
945110	Fire Insurance(L4)
945120	Casualty Insur(L4)
945130	Auto Liab Insura(L4)
945190	Other Insurance(L4)
945210	Bonding(L4)
949000	Other Fixed Charges(L4)
949000	Other Fixed Charges(L4)
949110	Inst Dues Member(L4)
949120	Periodicals Subscriptions(L4)
949130	Licenses Permits(L4)
949130	Licenses Permits(L4)
<b>942000</b>	<b>Other Fixed Charges Pool (L4)</b>
941000	Rental Of Real Prop(L4)
941100	Rent Lease Motor Vehicles (L4)
942120	Rent Lease Voice Comm(L4)
942130	Rent Lease Oth Comp Eq(L4)
942140	Rent Lease Wan Equip(L4)
942150	Rent Lease Video Tran(L4)

942160	Rent Lease Lan Equip(L4)
942170	Rent Lease Pers Comp Pr(L4)
942180	Rent Lease Servers(L4)
942190	Rent Lease Mainframe(L4)
942200	Rent Lease Per Comp Software(L4)
942210	Rent Lease Server Software(L4)
942220	Rent Lease Mainframe Software(L4)
944000	Maintenance Contract(L4)
944210	Maint Agree Other Software(L4)
944220	Maint Agree Wan Software(L4)
944230	Maint Agree Oth DP Equip(L4)
944240	Maint Agree Wan Equip(L4)
944250	Maint Agree Video Tran(L4)
944260	Maint Agree Lan Equip(L4)
944270	Maint Agree Pers Comp(L4)
944280	Maint Agree Per Comp Software(L4)
944290	Maint Agree Server Software(L4)
944300	Maint Agree Servers(L4)
944310	Maint Agree Main Frame(L4)
944320	Maint Agree Mainframe Software(L4)
945000	Insurance Bonding(L4)
945110	Fire Insurance(L4)
945120	Casualty Insur(L4)
945130	Auto Liab Insura(L4)
945190	Other Insurance(L4)
945210	Bonding(L4)
949000	Other Fixed Charges(L4)
<b>943000</b>	<b>Rent Lease Oth Equip Pool(L4)</b>
943100	Rent Lease Oth Equip(L4)
943110	Rental Repro Equip(L4)
943120	Rental Other Equip(L4)
<b>950000</b>	<b>Capital Outlay Pool(L4)</b>

**Budget Office Use Only**

951000	Capitalized Office Equip(L4)
951100	Inventoried Office Equip(L4)
951200	Expensed Office Equip(L4)
951300	Capitalized Residential Furn (L4)
951310	Inventoried Residential Furn (L4)
951320	Expensed Residential Furn (L4)
952000	EDP Equipment(L4)
952110	Voice Communication Equip (L4)
952120	EDP Equipment(L4)
952130	Oth Comp Software(L4)
952140	Wan Software(L4)
952150	Per Comp Soft Purchase(L4)
952160	Server Software Purchase(L4)
952170	Mainframe Software(L4)
952180	Capitalized Computer Software (L4)
952180	Voice Comm Equip(L4)
952190	Other EDP Equip(L4)
952200	Wan Equip(L4)
952210	Video Tran Equip(L4)
952220	Lan Equip Purch(L4)
952230	Capitalized Personal Comp Print(L4)
952230	Personal Comp Print(L4)
952240	Server Purchases(L4)
952250	Mainframe Purchase(L4)
952260	Expensed Personal Comp Printers(L4)
953000	Capitalized Educational Equip(L4)
953100	Inventoried Educational Equip(L4)
953200	Expensed Educational Equip(L4)
954000	Capitilized Motor Vehicles(L4)
954100	Inventoried Motor Vehicles(L4)
954200	Expensed Motor Vehicles(L4)
955000	Capitilized Other Equipment(L4)



955100	Inventoried Other Equipment(L4)
955130	Art Objects(L4)
955200	Expensed Other Equipment(L4)
956100	Artwork(L4)
957000	Land(L4)
958000	Construction in Progress(L4)
958050	Elec HVAC Repairs(L4)
958060	Boiler Heat Sys Rep(L4)
958070	Roof Replacements(L4)
958100	Buildings(L4)
958110	Buildings Adm Inst(L4)
959000	Other Capital Outlays (L4)
<b>956000</b>	<b>Libr Books Jou Col Pool(L4)</b>
956110	Library Books(L4)
956120	Library Periodicals(L4)
956130	Library Microforms(L4)
956140	Library Standing Orders(L4)
956150	Library Audiovisual(L4)
956170	Library Binding(L4)
<b>956200</b>	<b>Art, Library, Learning Resources L4</b>
956100	Artwork(L4)
956110	Library Books(L4)
956120	Library Periodicals(L4)
956130	Library Microforms(L4)
956140	Library Standing Orders(L4)
956150	Library Audiovisual(L4)
956170	Library Binding(L4)

Mainly Used By  
Facilities

