

**POOL ACCOUNTS FOR BUDGET TRANSFERS**

| <b>Pool Accounts</b> | <b>Description</b>          | <b>Pool Accounts</b> | <b>Description</b> |
|----------------------|-----------------------------|----------------------|--------------------|
| 4000                 | Tuition                     | 6700                 | Libr Books & Matl  |
| 4014                 | General Fees                | 6800                 | Plant Fund Expense |
| 4024                 | NonResident Surcharge       | 6900                 | Depreciation       |
| 4034                 | Miscellaneous Fees          | 7000                 | Travel             |
| 4100                 | State Appropriations        | 7040                 | Hospitality        |
| 4200                 | Gifts, Grants & Contracts   | 7080                 | Foreign Travel     |
| 4300                 | Endowment Income            | 7100                 | Cost of Goods Sold |
| 4309                 | Investment Income           | 7200                 | Student Aid        |
| 4400                 | Sales & Services            | 7300                 | Indirect Costs     |
| 4700                 | Other Sources               | 7400                 | Cost Sharing       |
| 4800                 | Mandatory Trf-In            | 7700                 | Mand Trf-Out       |
| 4850                 | Non-Mand Trf-In             | 7750                 | Non-Mand Trf-Out   |
| 5000                 | Full Time Faculty           | 7800                 | Fund Deductions    |
| 5030                 | Part Time Faculty           | 8900                 | Dept'l Carryover   |
| 5040                 | Summer Faculty              |                      |                    |
| 5050                 | Faculty Overload            |                      |                    |
| 5060                 | Full Time Faculty - Stipend |                      |                    |
| 5100                 | Administration              |                      |                    |
| 5150                 | Part-time Contr Prof        |                      |                    |
| 5160                 | Administration - Stipend    |                      |                    |
| 5200                 | Full Time Staff             |                      |                    |
| 5220                 | Part Time Staff             |                      |                    |
| 5240                 | Staff Overtime              |                      |                    |
| 5260                 | Full Time Staff - Stipend   |                      |                    |
| 5300                 | Graduate Assistants         |                      |                    |
| 5400                 | Student Assistants          |                      |                    |
| 5500                 | Base Savings                |                      |                    |
| 5510                 | One-Time Savings            |                      |                    |
| 5520                 | Vacant Positions            |                      |                    |
| 5600                 | Fringe Benefits             |                      |                    |
| 5700                 | Supplies & Services         |                      |                    |
| 6100                 | Purchased Utilities         |                      |                    |
| 6200                 | Sub-Contract Pay't-Research |                      |                    |
| 6210                 | Participant Support         |                      |                    |
| 6300                 | Communications              |                      |                    |
| 6400                 | Charge-Back Dr/Cr           |                      |                    |
| 6500                 | Equipment-Lease/Purchase    |                      |                    |
| 6600                 | Movable Equipment           |                      |                    |