

**POOL ACCOUNTS FOR BUDGET TRANSFERS**

Pool Accounts	Description	Pool Accounts	Description
4000	Tuition	6700	Libr Books & Matl
4014	General Fees	6800	Plant Fund Expense
4024	NonResident Surcharge	6900	Depreciation
4034	Miscellaneous Fees	7000	Travel & Hospitality
4100	State Appropriations	7080	Foreign Travel
4200	Gifts, Grants & Contracts	7100	Cost of Goods Sold
4300	Endowment Income	7200	Student Aid
4309	Investment Income	7300	Indirect Costs
4400	Sales & Services	7400	Cost Sharing
4700	Other Sources	7700	Mand Trf-Out
4800	Mandatory Trf-In	7750	Non-Mand Trf-Out
4850	Non-Mand Trf-In	7800	Fund Deductions
5000	Full Time Faculty	8900	Dept'l Carryover
5030	Part Time Faculty		
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		