POOL ACCOUNT CHART

POOL ACCOUNT TITLES	ACCOUNT CODE	ACCOUNT TITLE	Pool Account
6100 SALARIES	61001	Salaries Instruction	6100
	61002	Instructional Overload/Adjunct	6100
	61003	Principal Investigator	6100
	61004	Salaries Administration	6100
	61005	Salaries Secretarial Clerical	6100
	61006	Research Assistant	6100
	61007	Teaching Assistant	6100
	61008	Other Salaries	6100
	61009	Wages	6100
6150 STUDENT WAGES	61010	Graduate Assistant	6150
	61011	Wages Students	6150
	61012	Federal Work Study	6150
	61013	Internships	6150
6200 BENEFITS	62001	Social Security	6200
	62002	Social Security Fed Matching	6200
	62003	Retirement Matching	6200
	62004	Retirement Matching Federal	6200
	62005	Group Insurance Life	6200
	62006	Group Insurance Hospital	6200
	62007	Unemployment Compensation Ins	6200
	62008	Workers Compensation Insurance	6200
7300 SUPPLIES	73001	Office Supplies	7300
	73002	Instructional Supplies	7300
	73003	Custodial And Janitor Supplies	7300
	73004	Educational Materials	7300
	73005	Other Supplies	7300
	73006	Food Purchases	7300
	73007	Non Food Supplies	7300
	73008	Educational Materials - Students	7300
	73009	Other Supplies - Participant Relate	7300
	73504	Computer Supplies	7300
	73801	Office Equipment	7300
	73802	Lab Equipment	7300
	73803	Telephone Equipment	7300
	73804	Computer Equipment	7300
	73805	Classroom Equipment	7300

	73806	Library Books	**7300**
	73807	Automobile Equipment	**7300**
	73809	Library Periodicals	**7300**
	73810	Photo Equipment	**7300**
	73811	Other Operating Equipment	**7300**
	73812	Films & Filmstrips	**7300**
	74005	Gas And Oil (Fuel)	**7300**
	74505	Athletic Supplies	**7300**
	74801	ROTC Uniform Purchases	**7300**
	74802	Costumes Uniforms	**7300**
	74905	Medical Expenses	**7300**
	74914	Animal Purchases	**7300**
	74915	Books	**7300**
	77010	Purchases For Resale	**7300**
7320 STUDENT AID	63001	Tuition Assistance Waiver	**7320**
	71001	Fellowships	**7320**
	71002	Scholarships	**7320**
	71005	Student Stipends	**7320**
	73101	Fees Paid For Students	**7320**
	73102	Room & Board Fees PF For Students	**7320**
	73103	Student Activity Fees Paid	**7320**
	73201	NDSL Matching Funds	**7320**
	73202	Work study Matching Funds	**7320**
	73203	Pell Grant Awards	**7320**
	73204	ACG Grant Awards	**7320**
	73205	Smart Grant Awards	**7320**
	73206	Loans	**7320**
	73207	ASSP Knight	**7320**
	73209	Subsistence Allowance Student	**7320**
	73210	Dependent Allowance	**7320**
7340 TRAVEL	73401	Student Travel Cultural	**7340**
	73402	Travel	**7340**
	73403	In State Travel	**7340**
	73404	Out Of State Travel	**7340**
	73405	Travel Advance	**7340**
	73406	Recruiting	**7340**
	73407	Student Travel	**7340**
	72002	Gas- Utilities	**7430**
	72003	Oil - Utilities	**7430**
	72004	Electricity - Utilities	**7430**
	72005	Coal - Utilities	**7430**

7430 CONTRACTS & SERVICES	73301	Advertising General	**7430**
	73302	Advertising Job Vacancies	**7430**
	73303	Publicity And Promotion	**7430**
	73304	Publicity	**7430**
	73305	Promotions	**7430**
	73501	Computer Time	**7430**
	73502	Computer Support	**7430**
	73503	Computer Software Dev Support	**7430**
	73506	Computer Software Maintenance	**7430**
	73601	Telephone	**7430**
	73602	Freight	**7430**
	73603	Postage	**7430**
	73901	Rentals Equipment	**7430**
	73902	Bus Rental	**7430**
	73903	Other Rental	**7430**
	73904	Vehicle Rental	**7430**
	74004	Main And Repairs Mach & Equip	**7430**
	74006	Main And Repairs Paving	**7430**
	74007	Maintenance And Repairs Auto	**7430**
	74008	10/1/2015	**7430**
	74201	Printing Duplication And Binding	**7430**
	74202	Printing On Campus	**7430**
	74203	Printing Off Campus	**7430**
	74204	Binding	**7430**
	74205	News Letters	**7430**
	74206	Other Printing Costs	**7430**
	74301	Other Contractual Services	**7430**
	74302	Legal Consultant And VIS Fees	**7430**
	74303	General Contractor Payments	**7430**
	74304	Architect Fees	**7430**
	74305	Bank Fees Handling Charges	**7430**
	74306	Legal	**7430**
	74307	Consultant	**7430**
	74310	Professional Services	**7430**
	74312	Security	**7430**
	74313	Accounting Fees	**7430**
	74315	Guest Lecturers	**7430**
	74317	Audit Expenses	**7430**
	74318	Collection Fees	**7430**
	74501	Athletic Game Guarantees	**7430**
	74502	Officials Fees	**7430**
	74908	Insurance	**7430**
	74904	Mending and Cleaning	**7430**
	63002	Housing Allowance	**7490**
	71003	Awards	**7490**

7490 GENERAL EXPENSES	73104	GED Fees State Portion	**7490**
	73106	Meal Tickets	**7490**
	73704	Guest Meals	**7490**
	74101	Subscriptions Pub And Reports	**7490**
	74102	Membership Dues	**7490**
	74103	Subscriptions	**7490**
	74104	Publication	**7490**
	74105	Reports	**7490**
	74308	Visa Fee	**7490**
	74309	Non Student Stipends	**7490**
	74311	Royalties	**7490**
	74314	Honorariums	**7490**
	74401	Administrative Expenses	**7490**
	74402	General Faculty Development	**7490**
	74403	Strengthening Activities	**7490**
	74404	Faculty Development	**7490**
	74405	Analytical Services	**7490**
	74406	Commencement Expenses	**7490**
	74407	In Service Training	**7490**
	74503	Athletic Conference Expenses	**7490**
	74504	Athletic Game Expenses	**7490**
	74506	Game Settlement	**7490**
	74601	Sales Tax	**7490**
	74602	Sales Tax Penalty	**7490**
	74702	Conferences	**7490**
	74703	Workshops	**7490**
	74901	Homecoming Expenses	**7490**
	74902	Space Use Allowance	**7490**
	74903	Contingencies	**7490**
	74909	Doubtful Accounts Expense	**7490**
	74910	Other General Expenses	**7490**
	74911	Volunteer Support Costs	**7490**
	74912	Renewal Year Grants Paid	**7490**
	74913	Refunds To Grantors	**7490**
	74916	Living Allowances	**7490**
	75001	Indirect Costs Sponsored Progs	**7490**
	76001	Other Federal Matching Funds	**7490**
	78001	Interest On Indebtedness	**7490**
	78002	Discount On Sale Of Bonds	**7490**
	78003	Bond Issuance Costs	**7490**
	78004	Administrative Costs	**7490**
	78005	Amortization Of Issuance Costs	**7490**
	78008	Unrealized Appreciation Deprec	**7490**
	78009	Depreciation Exp Land Improv	**7490**
	78010	Depreciation Expense Buildings	**7490**
	78011	Depreciation Expense Equipment	**7490**

	78012	Depreciation Expense Library Books	**7490**
	78013	Depreciation Exp Infrastructure	**7490**
7700 CAPITAL EXPENDITURES	77001	Land	**7700**
	77002	Buildings	**7700**
	77003	Improvements	**7700**
	77004	Renewal And Replacement	**7700**
	77005	Equipment	**7700**
	77006	Capital Lease Equipment	**7700**
	77007	Furniture	**7700**
	77008	Other Capital Outlay	**7700**
	77009	Lease Of Land	**7700**
	77012	Library Books	**7700**
	77013	Infrastructure	**7700**
8100 TRANSFERS IN	81001	Non Mandatory Transfers	**8100**
8200 TRANSFERS OUT	82001	Transfer To Current Funds Rest	**8200**
	82002	Transfer To Endowment Funds	**8200**
	82003	Transfer To Campus Base Sofa	**8200**
	82004	Transfer To Agency Funds	**8200**
	82005	Transfer To Auxiliary Funds	**8200**
	82006	Transfers To Plant Funds	**8200**
	82007	Transfers To Other Agencies	**8200**