

**List of Account Codes  
by Pool**

<b>6100</b>	<b>Salaries &amp; Benefits - Pool Account</b>
6101	12 Month Fac Salary
6102	9 Month Fac Salary
6103	Summer Fac Salary
6105	Executive Service
6106	A & P Salary
6107	President Annuity/Housing
6108	Housing Allowance
6109	USPS Salary
6111	Salary Incentive
6112	Bonus To Employee
6113	Administrative Stipends
6115	Cell Phone Allowance
6301	Social Security
6309	State Retirement
6311	Drop Program
6312	Public Empl Opt Retirement Plan
6314	Optional Retirement Plan
6316	Pretax Administrative Assessments
6402	State Health-Employer's Contrib
6403	State Life-Employer's Contrib
6404	State Disability Employer's Contrib
6405	State Health Saving Employer Contri
<b>6200</b>	<b>Temporary Employment - Pool Acct</b>
6201	OPS
6202	Graduate Assistant
6203	Student Assistant
6204	CWS Financial Aid
6205	Research Assistant
6206	Adjunct Faculty
6207	Overload
6209	Student Stipends
6303	Social Security OPS
6305	CWS FICA
<b>6300</b>	<b>Employer Contributions - Pool Acct</b>
<b>6400</b>	<b>Insurance Contribution - Pool Acct</b>
<b>7200</b>	<b>Utilities - Pool Acct</b>
7201	Utilities Electric
7202	Utilities Natural Gas
7203	Utilities Water & Sewerage
7204	Utilities Garbage Collection
7205	Utilities Other
7206	Propane Gas

<b>7300</b>	<b>Other Operating Expense - Pool Acct</b>
7100	Contractual Expenses - Pool Acct
7101	Accounting Services
7102	Architectural Services
7103	Consulting Services
7104	Engineering Services
7105	Legal Fees & Attorney Services
7106	Temporary Employment Services
7107	Entertainment Expense
7108	Data Processing
7109	Training Services
7110	Legal & Official Advertisements
7111	Employment Adv & Job Opportunity
7112	Adv Employ Chronicle of Higher Ed
7113	Adv Employment News Press
7114	Adv Employment Hispanic Outlook
7115	Adv Employment Miami Herald
7116	Adv Employment Naples Daily News
7117	Adv Employment Tampa Tribune
7118	Adv Employment Community Voice
7119	Promotional Advertising
7120	Other Advertising Services
7121	NRA Independent Contractor
7122	Speaker & Lecturer
7123	Professional Fees Other
7124	Independent Contractor Other
7125	Independent Contractor Pest Control
7126	Independent Contractor Ground Maint
7127	Royalties
7128	Sports Officiating Services
7129	OPS Expense-Sponsored Research Only
7313	Internal Publications
7314	External Publication
7315	Photos-Slides-Movies
7318	Repairs & Maint-Commodities
7319	Repairs & Maint Phy Plant Charge
<b>7300</b>	<b>Other Operating Expense - Cont'd</b>
7320	Pool Maint Phy Plant Charge Back
7321	R&M Contracts Buildings
7322	R&M Machinery Contracts
7323	R&M Office Equipment Contracts
7324	R&M Computer Equipment Contracts
7325	R&M Comm/Telephone Contracts
7326	R&M Educational Equipment Contracts
7327	R&M Other Contracts
7328	R&M Vehicles Contracts
7329	R&M Plant Maintenance Contracts
7330	Employee Phy Exam
7331	Athletic/Student Phy Exam

7332	Lab Test/Analysis
7350	Car Allowance
7354	Qualified Move Payments 3rd Party
7355	Qualified Move Payments Employee
7356	General Liability Insurance
7357	Other Insurance
7358	Unemploy Compensation Benefits
7359	Vehicle Rental
7360	Automobile Rental
7361	Other Rented Equipment
7362	Rental Educa/Inst Equip
7364	Subscriptions
7365	Prof Subscription
7366	Professional Membership
7367	Institutional Membership Dues
7368	Awards - Nontaxable
7369	Merit Ser Award Suggestion
7370	Other Cur Charges
7371	Revolving Check Charge
7372	Bank Charges
7373	Refunds to Grantor
7380	R&M Gounds Contracts
7381	Sports Equipment Under \$5000
7382	Workers Compensation Benefits
7383	Settlement Payment Employee
7399	Unexpended Pr Yr Encumbrance
<b>7700</b>	<b>NO LONGER IN USE</b>
7701	Linen
7702	Employee Uniform
7703	Building & Construction Material
<b>7300</b>	<b>Other Operating Expense - Cont'd</b>
7704	Carpenter Supply
7705	Electrical Supply
7706	Plumbing Supply
7707	Masonry Supply
7708	Heating/Ac Supply
7709	Automotive Supply
7710	Misc Job Supply Phy Plant Chrg Bk
7711	Educational Supplies
7712	Audio Visual/Lib Matter(Not Books)
7713	New Books Less Than \$100
7714	Library Books Less Than \$25
7715	Lab Supplies/Chemical
7716	Other Ed Supply
7717	Medical Supply
7718	Agricultural Supply
7719	Groundkeeping Supply
7720	Animals Foods/Supply
7721	Refreshment

7722	Banquets/Luncheon
7723	Agriculture/Chemical/Supply
7724	Propane
7725	Gasoline
7726	Diesel Fuel
7727	Office Supplies Consumable
7728	Stationary/Bus Cards
7729	Office Furniture Under \$5000
7730	System Furniture Components
7731	Comp Software Under \$5000
7732	DP Supplies
7733	Communication Supplies
7734	Cellular Phones - Equipment
7735	Application Software (Licenses)
7736	Other Material And Supplies
7737	P-Card Expense
7738	Misc Employee Reimbursement
7740	Athletic Uniforms
7801	Install Purchase Principal
7810	Capital Lease Principal
7830	Install Purchase Interest
7831	Capital Lease Interest
7832	Other Fees - Revenue/Cert Bonds
7833	Other - Revenue/Cert Bond Payments
7834	Loan Interest

<b>7300C</b>	<b>Charge Back Pool Acct</b>
7301	Non-Cellular Phone
7302	Long Distance Charge
7303	Toll Free Charges
7304	Calling Card Charges
7305	Equip Installation
7306	Common Equip Charge
7307	Depart Equip Charge
7308	Cellular Telephones - Service Only
7309	Information Technology Comm
7310	Postage
7311	Freight
7312	Communications/Freight Other
7316	Central Copy Charge
7317	Copy Center

<b>7300L</b>	<b>Library Books Pool Account</b>
7374	Lib Book Exp
7379	Library Electronic Resources
7501	Library Books over \$25
7739	Library Supplies

<b>7300S</b>	<b>SR Overhead Account</b>
7375	Sponsored Research Overhead

<b>7300T</b>	<b>Travel Pool Account</b>
7333	In State Travel
7335	Out of State Travel
7337	Foreign Travel
7340	Registration Fee with Travel
7342	Registration Fee with no Travel
<b>7400</b>	<b>Scholarships - Pool Acct</b>
7401	Fellowships
7402	Stipends
7403	Honorariums
7404	Employee Tuition Reimbursement
7405	Scholarships
7408	E&G Financial Aid Transfer
7409	E&G Fin Aid Minority Scholarships
<b>7500</b>	<b>Capital Expenditures - Pool Acct</b>
7376	Computers Under \$5000
7377	Equip Under \$5000
7378	Facilities Rentals
7502	Office Equip over \$5000
7503	Office Furniture over \$5000
7504	Copiers/Duplicating Equip
7505	Telephone Systems
7506	Machinery/Power Equip
7507	Janitorial/Maintenance Equip
7508	Security/Alarm System
7509	Radio/Television Equipment
7511	Musical Instrument
7512	Laboratory Furniture
7513	Photographic Equipment
7514	Medical Equipment Educational
7515	Athletic/Recreation Equipment
7516	Audio/Visual Equipment
7517	Science Equipment
7518	Monitors/Display
7519	Mini/Personal Computers
7520	Computer Peripheral/Equip
7521	Lan Equipment/Peripherals
7522	Printers Over \$5000
7523	Software Over \$5000
7524	Motor Vehicle - Police
7525	Motor Vehicle - Not Police
7526	Golf Cart/Utility Vehicle
7527	Tractor/Power Mowers
7528	Boat
7529	Boat Trailer
7530	Works Of Art - Depreciable
7531	Works Of Art - Non-Depreciable
7532	Modular Building/Trailer

7533	Storage/Utility Shed
7534	Food/Storage Equipment
7535	Curtains & Draperies
7536	Medical Equipment Non Educational
7537	Books over \$250 Non Library
7538	Sports Equipment Over \$5000

<b>7600</b>	<b>Fixed Capital Outlay - Pool Acct</b>
7601	Accounting Fees
7602	Architectural Fees
7603	Consulting Fees
7604	Engineering Fees
7605	Surveys/Testing Fees
7606	Legal Fees
7607	Exam/Testing Fees
7608	Construction WIP Only
7618	Independent Contractor
7619	Repairs And Maintenance
7620	Bldg/Construction Materials
7621	Other Materials/Supplies
7622	Telephone Systems
7623	Security/Alarm System
7624	Furniture & Equipment
7625	Artwork
7626	Modular Buildings
7629	Land
7630	Lights/Traffic Light - Infrast
7631	Road/Street/Sidewalk - Infrast
7632	Bridge/Walkway - Infrastructure
7633	Athletic Field - Infrastructure
7634	Landscaping/Irrigation - Infrast
7635	Electrical Distrib System Infrast
7636	Water Distribution Sys Infrast
7637	Sanitary/Sewer Water Sys Infrast
7638	Wharf/Dock/Seawall Infrast
7639	Signage Infrastructure
7640	Picnic Table
7641	Swimming Pool

<b>7800</b>	<b>Install &amp; Capital Lease - Pool Acct</b>
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<b>7814</b>	<b>Depreciation Expense</b>
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<b>7818</b>	<b>Gains &amp; Losses</b>
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<b>7840</b>	<b>Bad Debt Exp Unrest</b>
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<b>7841</b>	<b>Bad Debt Exp Rest</b>
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<b>8100</b>	<b>Trsf In - Pool Acct</b>
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8101	Interfund Trsf In Property
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8102	Interfund Trsf In Comp Unit
8103	Interfund T/I Federal Funds
8104	Interfund T/I W/I Agency Cross Fd
8105	Intrafund T/I within Agency Same Fd
8106	Intrafund T/I within Aux O/H
8107	Intrafund T/I within SR O/H
8108	Intrafund Trsf in within SUS
8109	Interfund T/I other SUS Agencies
8110	Interfund T/I SR O/H other Agency
8111	Interfund Trsf In Appropriation

<b>8200</b>	<b>Trsf Out - Pool Acct</b>
8201	Interfund T/O Primary Gov't
8202	Interfund Trsf Out Property
8203	Interfund Trsf Out Federal Funds
8204	Intrafund T/O within Agency & Fund
8205	Intrafund Trsf Out within Aux O/H
8206	Intrafund Trsf Out within SR O/H
8207	Interfund T/O W/I Agency Cross Fd
8208	Intrafund Trsf Out within SUS
8209	Interfund Trsf Out Other Agencies
8210	Interfund Trsf Out Major Gifts
8211	Interfund T/O SR O/H Other Agency