

<b>Range of Expenditure account numbers (9xxxx)</b>	<b>Budget pool account</b>
<b>91xxxx - PERSONAL SERVICES (SALARIES AND BENEFITS)</b>	
911xxx - EPA Non Teaching Salaries	Budget at detail account
912xxx - SPA Salaries	Budget at detail account
913xxx - EPA Teaching Salaries	Budget at detail account
914xxx - Overtime & Premium Pay:	
9140xx - Overtime	914000
9145xx - Premium Pay	914500
915xxx - Temporary Wages:	
9150xx - Student Wages	915000
915900 - Non Student Wages	Budget at detail account
916xxx - Workers Compensation	916000
917xxx - Medical Insurance	917000
918xxx - Optional Retirement	918000
919xxx - Other Non Pooled Items (State Retirement, LEO, Social Security)	Budget at detail account
<b>920xxx - 922xxx - PURCHASED CONTRACTUAL SERVICES</b>	
920xxx - Personal Services Contract	920000
921xxx - Personal Services (Non Pooled)	Budget at detail account
922xxx - Corporate Services Contract	922000
<b>923xxx - UTILITIES</b>	923000
<b>924xxx - 929xxx - PURCHASED SERVICES</b>	
924xxx - Miscellaneous Employee Benefits	924000
925xxx - Domestic Travel	925000
926xxx - Foreign Travel	926000
927xxx - Fixed Purchased Services	927000
928xxx - Other Purchased Services	928000
<b>93xxxx - SUPPLIES</b>	930000
<b>940xxx - 948xxx - PROPERTY, PLANT &amp; EQUIPMENT</b>	
940xxx - Office Equipment	940000
942xxx - EDP Equipment	942000
944xxx - Educational Equipment	944000
946xxx - Vehicles	946000
947xxx - Other Equipment	947000
948xxx - Land, Buildings, & Other Capital Outlay (Non Pooled)	Budget at detail account
<b>949xxx - ART, LIBRARY &amp; LEARNING RESOURCES</b>	949000
<b>95xxxx - OTHER EXPENSES &amp; ADJUSTMENTS</b>	
950xxx - Miscellaneous Employee Payments	950000
951xxx - Other Administrative Expense	951000
952xxx - Fixed Charges	952000
953xxx - Indirect Cost, Admin Fee (Non Pooled)	Budget at detail account
954xxx - Debt Service (Non Pooled)	Budget at detail account
955xxx - Write Offs (Non Pooled)	Budget at detail account
956xxx - Non Operating Expense (Non Pooled)	Budget at detail account
957xxx - Other Expense (Formerly A FRS GL Obj Code)	Budget at detail account
<b>96xxxx - GRANTS, STATE AID &amp; PUBLIC ASSISTANCE</b>	Budget at detail account
<b>97xxxx - RESERVES</b>	Budget at detail account
<b>98xxxx - INTRAGOVERNMENTAL TRANSACTIONS</b>	Budget at detail account
<i>All budget pools are numbered 9xx000 with the exception of premium pay pool (914500).</i>	