

# **2018-2019 CLAS Finance Committee Report**

## **A Faculty Guide to CLAS Finances**

**2018-19 CLAS Finance Committee:** Shifra Armon, Rebecca Butcher, Youssef Haddad, Ingrid Kleespies, Selman Hershfield (Chair), Jonathan Martin, Christine Overdevest, Eric Potsdam, Ratreë Wayland

**Student Representative:** Zachary Amrose

**Dean's Office Liasons:** Christopher McCarty (Associate Dean) and Uma Sethuram (Budget Director)

The committee would like to give special thanks to Elizabeth Lynch, Director of the CLAS Shared Services, for help in compiling the financial data in this report.

## **Introduction**

In Fall 2018 Dean Richardson requested that the college finance committee create a "holistic" view of the college finances from all funding sources. He already had a very detailed view of state funding sources and uses within the college; however, there are other funding sources such as grants, UF Foundation accounts, and auxiliaries. In addition to creating this overview of college finances he requested that we communicate our findings to the college faculty. This report aims to explain the college finances from all funding sources in non-technical language, which hopefully is accessible to our college's faculty.

Explaining college finances to faculty is important for a number of reasons. First, if faculty are to be expected to participate in shared governance on committees such as the CLAS Finance Committee, then they need to have a basic understanding of how the college finances work. Second, there may be funding opportunities that faculty are not aware of. Finally, there may be misconceptions that we can clear up with a non-technical explanation of the college finances.

This report is organized as follows. First, we review each of the major funding sources within the college: state money, grants, UF Foundation, and auxiliaries, explaining the rules specific to each source. Next, we show how the money from all funding sources was used in FY2018. FY2018 or Fiscal Year 2018 ran from July 1, 2017 to June 30, 2018. We take care to explain the methods for obtaining these numbers so that our results are reproducible both for FY2018 and for other years if so desired. In the analysis section we compare both different uses of the funds, e.g. faculty salary, graduate student salary, and equipment, and also how much each funding source contributes to each of these categories. In the conclusion we provide a short summary of our results and list some other possible approaches to comparing the college finances.

## **State Money**

There are two main sources of state money: Education and General funds or E&G for short and tuition money. The Education and General funds are what is appropriated by the state legislature annually. This money does not come directly to the college, but is distributed to the college from the Provost's level. There have been different methods by which the money distributed to the college is calculated. Our present method is called the UF Budget Model. Prior to that we had Responsibility Center Management (RCM). Within the UF Budget Model our college has a base funding level from the E&G allocation. Money is added to the base funding level for different initiatives such as hiring new faculty, faculty raises, or increasing graduate student stipends. The money added in FY2018 then becomes part of our budget in FY2019 and so on into the future. Since this UF budget model has not gone through a recession, we do not know how it will be adjusted in the event of a budget cut. For more information on the UF Budget Model there is an on-line course one can take: <https://cfo.ufl.edu/presentations-resources/rcm-comprehensive-reviews/>.

As will be explained later, most of our college's budget is committed to salary of different kinds (faculty, staff, adjuncts, students, and other OPS). It is very difficult to reduce the budget because most of the budget is in salaries. By starting with a base funding level each year, this model has the necessary inertia to allow the college to function. The other major state money source is tuition. Students pay tuition based on the number of credits they take for their specific category, e.g. in-state undergraduate, out-of-state undergraduate, in-state graduate student, UF on-line, etc. Tuition accounts for

approximately 47% of the state money received by the college. There are several subtleties based on how, for example, out-of-state tuition is treated vs. in-state tuition; however, the large majority of our tuition funds (90%) come from in-state undergraduate tuition. Undergraduate out-of-state tuition is retained by the Provost for strategic purposes.

Within the UF Budget model, tuition money is based solely on credit hours. There is no distinction between a large 2000 level course and a small 4000 level course. Obviously a small upper level seminar or laboratory class is more costly in terms of faculty salary; however, it is these same small classes which allow UF students to get a first rate education, comparable or better than much more expensive schools. Thus, the college and the university as a whole has a mixture of large classes, which are taught creatively in a cost-effective manner, and smaller classes where the students get more one-on-one interaction with the instructor and their peers. There is a balance: too few upper level laboratory or seminar courses reduced the educational quality, while too few large classes at the introductory level will not be financially viable.

Since tuition is a major contribution from the money received from the state, there might be an effort for a college other than CLAS to teach say writing or mathematics. That college would then get extra tuition money at our college's expense. To avoid this the university uses the 70%-30% rule in distributing tuition funds:

- If a student takes a course in CLAS and has a major in CLAS, then the college receives 100% of the tuition money for that course.
- On the other hand, if a student takes a course in CLAS, but has a major in another college, CLAS receives 70% of the tuition money.
- If a student with a major in CLAS takes a course in another college, then the college receives 30% of the tuition money.

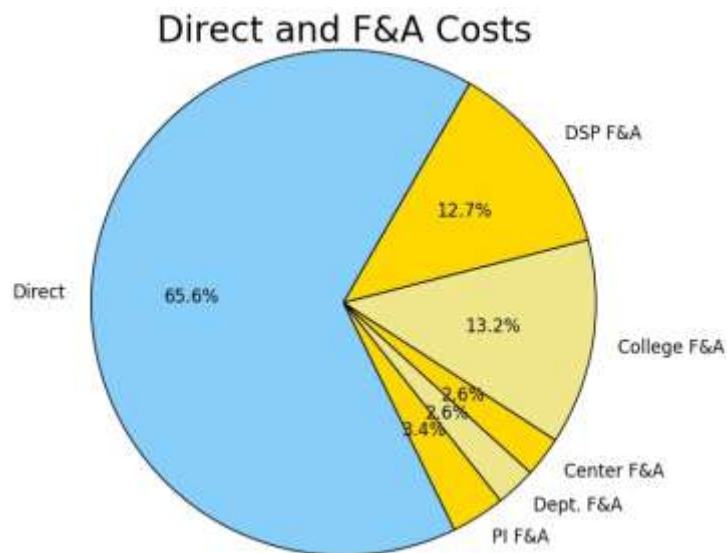
This 70%-30% rule is meant to discourage colleges from trying to teach all the courses to their majors. Colleges receive some tuition funds if their majors take classes outside their college.

Another potential source of instability in funding is when there are major changes in the university curriculum requirements. This happened, for example, when the number of credits that one could transfer to UF via advanced placement and other exams increased from 30 to 45. This reduced the number of courses that students needed to take at UF, particularly in the humanities. UF is presently rolling out a major new curriculum initiative: UF Quest. The Good Life course is being phased out in lieu of UF Quest 1, which is running trials now and has courses in the Arts and Humanities. UF Quest 2 has courses in the Natural and Social Sciences. UF Quest 1 has overlap with CLAS, the College of the Arts, and the College of Design, Construction, and Planning. To avoid infighting between colleges for tuition money, there is an agreement between the three colleges as to what percentage of the seats will be taught by faculty from each college.

## Research Grants

Research money from grants is the second largest source of funding within CLAS. Research grants have both direct and indirect costs. Direct costs are what the investigators need to do the research in their specific grant: graduate student stipends, equipment, supplies, travel, etc. There are other costs associated with doing research at UF: physical space and rooms, utilities, information technology (IT), environmental safety, library services, administration of the grant funds, etc. A recent blog by David Norton, UF Vice President for Research, explains the many additional costs associated with doing research (see <https://research.ufl.edu/cost-research-importance-fa.html> ). These expenses are lumped under indirect costs. Indirect costs are also sometimes called overhead, but the present preferred term is Facilities and Administration or F&A for short. Rather than bill each grant for the specific Facilities and Administration that it uses, which would be quite difficult, there is an F&A rate. This rate is negotiated every four years and is presently 52.5%. Thus, if a grant brings in \$100,000 of direct costs, the grant will also be charged \$52,500 for Facilities and Administration. The net grant from the funding agency in this case will be for \$152,500 . Roughly speaking, for every \$2 in direct research funds, there is an addition \$1 for F&A.

The F&A rates turn out to less than 52.5% because some items on research grants are not charged an F&A fee, e.g. participant costs in a summer undergraduate research program. Also, while federal agencies all use the 52.5% F&A rate, non-federal agencies may have different, usually lower F&A rates. Still this number of 52.5% is a good estimate. Where do these F&A funds go? Within our college 10% of the F&A from each grant goes to the PI, 7.5% goes to the department, 7.5% goes to a designated center or the college if no center is chosen. Of the remaining 75%, 37% goes to the college, and 38% goes to the Division of Sponsored Research (DSP). This is illustrated in the figure below where we see that roughly 3/8 of the F&A goes to the college, 3/8 to DSP, and the remainder to the PI, department, and designated center. One very important aspect of F&A accounts for PI's is that the money can be carried over from year to year. These funds can be used to help bridge a lapse in funding.



## UF Foundation

Funds donated to department, the college, or the university are handled through the UF Foundation, <https://www.uff.ufl.edu/>. The foundation normally charges a 5% "tax" on the amount donated. Most departments have multiple foundation accounts created by donors with a specific purpose stipulated in the donation, e.g., support of graduate students, help students in financial need, encourage participation of underrepresented groups, support travel to meetings, etc. The college has named chairs funded through the foundation.

Only endowed foundation accounts accrue interest. In order to be endowed, the account must have a minimum of \$30,000. The present interest rate is approximately 4%. From a practical perspective this means that many departments have a number of smaller donations (<\$30,000), whose interest is retained by the President's Office. These accounts may not be combined into one larger account, which would accrue interest, because each account is from a specific donor with a specific purpose in mind. While for a larger endowed donation (> \$30,000) one may wish to only use the interest so as to maintain the principle, for a smaller account there is only the principle to use. It makes no difference whether one spends the money now or later, although one can argue that the money is worth more now because of inflation. Departments are encouraged to review their foundation accounts to ensure that they are using the money in a timely manner. Several departments have been surprised to find out how much money they have in foundation accounts.

## Auxiliaries

According to the [Florida Statutes](#) Auxiliary Enterprises are "business activities of a university which require no support from the General Revenue Fund, and include activities such as housing, bookstores, student health services, continuing education programs, food services, college stores, operation of vending machines, specialty shops, day care centers, golf courses, student activities programs, data center operations, and intercollegiate athletics programs." In lay person's terms an auxiliary is a business within UF. The UF web site for more information on auxiliaries is

<http://www.fa.ufl.edu/departments/auxiliary-accounting-educational-business-activities/>.

Some examples include: WRUF, WUFT, the Reitz Union Transportation and Parking Services, the Office of Academic Technology, and the O'Connell Center. Within our college there are many auxiliaries which provide a service to the public and to non-degree seeking students. Students in a degree program will pay for their courses via tuition. Departments might consider developing auxiliaries to increase their funding. Here are some present examples within our college:

- The English Language Institute (ELI) offers intensive English programs to prepare students for using English in both academic and non-academic settings. <http://www.eli.ufl.edu/>
- The C.A. Pound Human Identification Laboratory conducts casework and performs research in biological anthropology and forensic identification. <http://www.poundlab.org/>
- The Bureau of Economic and Business Research (BEBR) collects, analyzes and generates economic and demographic data on Florida and its local areas. <http://bebr.ufl.edu>

- Cryogenic services provides liquid helium and nitrogen to research laboratories in CLAS, Engineering, and the McKnight Brain Institute. <http://www.phys.ufl.edu/~cryogenics>

A major source for auxiliary funds comes from Distance and Continuing Education (DCE). This program existed long before UF Online and is separate from it. UF Online students are working towards a particular degree, while DCE students are not. If faculty teach a course to students who already have degrees, but wish to enhance their knowledge via continuing education then this is usually handled through DCE and is often referred to as an "off-book" class.

Since auxiliaries also make use of the UF infrastructure, they are charged a Facilities and Administration fee just as research grants. The percentage is lower, 13%. The CLAS Dean's Office charges an additional 5% tax, bringing the total administrative overhead cost for auxiliaries in our college to 18%.

### **Methods**

Just as in a scientific paper it is important to specify the methods used in obtaining the results, it is important to explain the methods used in producing financial summaries. An explanation of the methods allows others to reproduce or run the same analysis in the future. It also clarifies the meaning of the financial numbers. For example, in reporting the grant money our college has received: Does the number include direct and indirect costs? Is it money received or actually money spent? To avoid this ambiguity in our numbers we have included this methods section with enough information that a knowledgeable person could reproduce our results.

In comparing different funding sources and different uses for the money from each funding source we have decided to focus on expenses. Within the university's accounting system, all expenses have both a code for the funding source and the funding use. For example, funding code 101 is for Education and General Revenue for the Main Campus. Fund code 201 is for federal grants. There are approximately 25 funding codes listed in the supplementary material. There are almost 200 expense codes, also listed in the supplementary material. 611110 is for Faculty Salary, 652110 is for graduate student stipends, 771200 is for out of state travel, 794000 is for postage, etc.

All of this financial data is stored in an Oracle PeopleSoft database. Elizabeth Lynch, director of Shared Services within the college, used the IBM Cognos Analytics program to query the PeopleSoft database for expenses for 2018 and produced a large table: ~25 for funding sources by ~200 for expense categories. We regrouped these by like items. For example, all kinds of travel are under one category. The result is a much smaller table with 5 funding categories and 16 categories of expenses. This is the table shown in the next section, which is the starting point for our analysis. The specific reduction used for both the funding sources and expense categories is listed in the appendices.

## CLAS Finance Summary

The table resulting from the preceding analysis is shown below. Each row is a different expense, and the columns are the broad categories of funding for the college. The numbers are rounded to the nearest tenth of a million dollars so many of the zeros are not actually zero, but just small. Also, note that at least one of the numbers is negative (-0.1) indicating that money was reimbursed to this account. Totals are indicated at the bottom and in the far right column. Most of the categories should make sense at least intuitively. The Faculty expense includes not just salary, but also benefits. Tuition and waivers are grouped together. While the accounting system groups general funds and education funds (tuition) together under the heading E&G, we have split these based on the percentages 53% general funds and 47% tuition that we got from a presentation from Dean Richardson. In other words roughly half of the state funding comes from general funds and the other half from tuition. The column labelled Foundation+ contains mostly money from UF Foundation accounts, but it also contains other sources. These sources are separate business entities that are affiliated with UF, but are not part of the University of Florida (for example, the University Athletics Association, medical faculty practice associations, the Foundation, etc.).

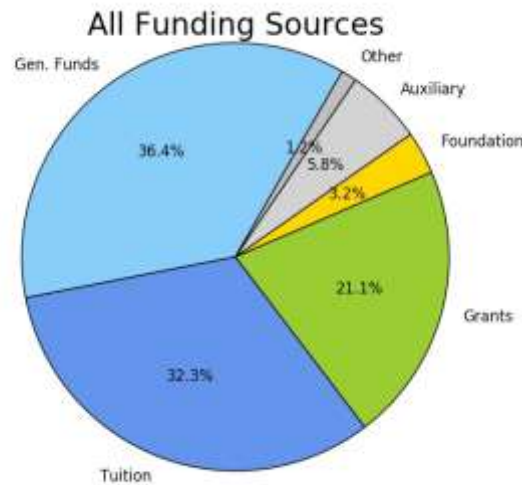
The two expense categories listed at the bottom of this table need some more explanation. Transfers means the money leaves this CLAS account, but it does not indicate what the money is actually spent on. When some F&A funds are moved to a PI or to a department, they show up as transfers. Some start-up funds also appear as transfers. The Fac. & Admin. (C&G) row is the net F&A charged to grants in our college (7.8M). This only appears in the grants column. You may ask how the F&A expenses column (9.2M) can be greater than the F&A fee of 7.8M. This occurs because the F&A returned column contains both expenses like salary and supplies, as well as transfers to other accounts. Thus, F&A funds can show up in three different ways in this table. First, the money is charged to grants. This is the 7.8M entry in the row Fac. & Admin. (C&G). Some of this money is transferred to other accounts such as PI or departmental accounts. This is the 5.2M entry in the Transfers row. Finally, the money is spent on specific items like salary, travel, and equipment. This is the rest of the F&A returned column.

2018 CLAS Expenses (Millions)

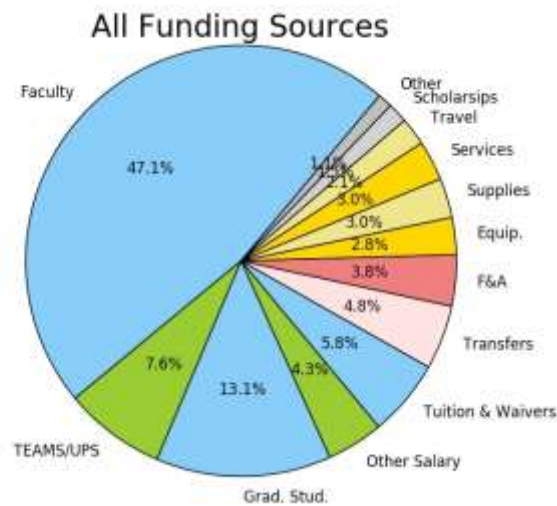
Expense Category	Expenses									Total
	Gen. Funds	Tuition	Grants	F&A returned	Foundation+	DOCE Aux.	Other Aux.	Other		
Faculty	43.2	38.4	5.5	0.9	0.7	1.4	0.2	-0.1		90.4
TEAMS/USPS	6.8	6.1	0.8	0.3	0.6	0.4	0.6	0		15.5
Temp. Fac.	2.1	1.9	0.8	0.1	0	0.7	0	0		5.5
Grad. Stud.	11.6	10.2	2.8	0.3	0.2	1.6	0	0.1		26.8
Post. Doc.	0.3	0.2	2.3	0.5	0.1	0	0	0		3.5
Stud. Assist.	0.3	0.2	0.5	0.1	0.3	0.1	0.2	0		1.7
Other OPS	0.4	0.3	1.2	0.2	0.3	0.1	1	0.1		3.5
Services	0.6	0.5	3.3	0.1	0.5	0.4	0.3	0.4		6.1
Utilities	0.1	0.1	0	0	0	0	0.1	0		0.3
Supplies	0.7	0.7	2	0.6	0.4	0.2	1.4	0.1		6.1
Scholarships	0.5	0.5	0.6	0.3	0.3	0	0	0.9		3
Tuition & Waivers	5.1	4.5	1.2	0.1	0.1	0.7	0	0		11.8
Travel	0.7	0.6	1.6	0.5	0.7	0.1	0	0		4.3
Equip. > 4999	1.5	1.3	2.5	-0.1	0.1	0.2	0.1	0.1		5.7
Other Expenses	0.3	0.3	0.3	0.1	0.5	0.3	0.1	0		1.9
Transfers	0	0	0.5	5.2	1.8	0.7	0.9	0.6		9.8
Fac. & Admin. (C&G)	0	0	7.8	0	0	0	0	0		7.8
<b>Total</b>	<b>74.1</b>	<b>65.8</b>	<b>33.8</b>	<b>9.2</b>	<b>6.6</b>	<b>6.9</b>	<b>4.9</b>	<b>2.4</b>		<b>203.6</b>

As you start to look at the numbers in this table you will see that some of the numbers are much larger than other numbers. In particular faculty salaries funded by the state is not surprisingly a large fraction of the total CLAS budget. Graduate students funded by the state are the next largest number

Of all the funding that the college receives 70% is from state sources, 20% is from grants, and of the remaining 10% the largest single contributor is from auxiliaries.

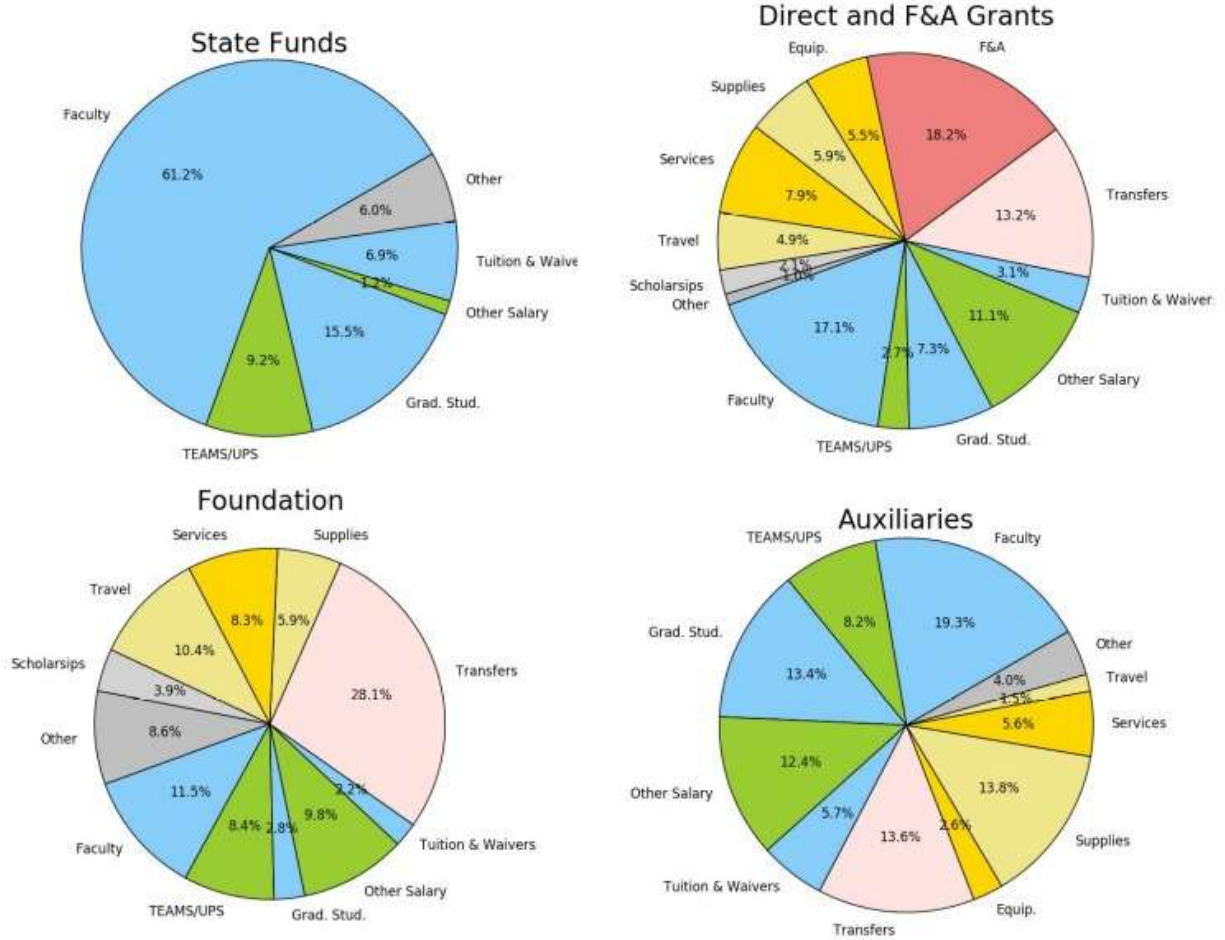


Looking at how the money from all sources is spent, we see that three quarters of the money goes to tuition for graduate students or salary. In the following set of graphs the blue and green colors refer to salary and tuition. The red/pink colors are for transfers and F&A, and the yellow colors refer to expenses that are usually associated with research: equipment, supplies, travel, etc. These primarily research costs only make up 11% of the total spending. However, keep in mind that most research costs are in the salary of those that do the research.

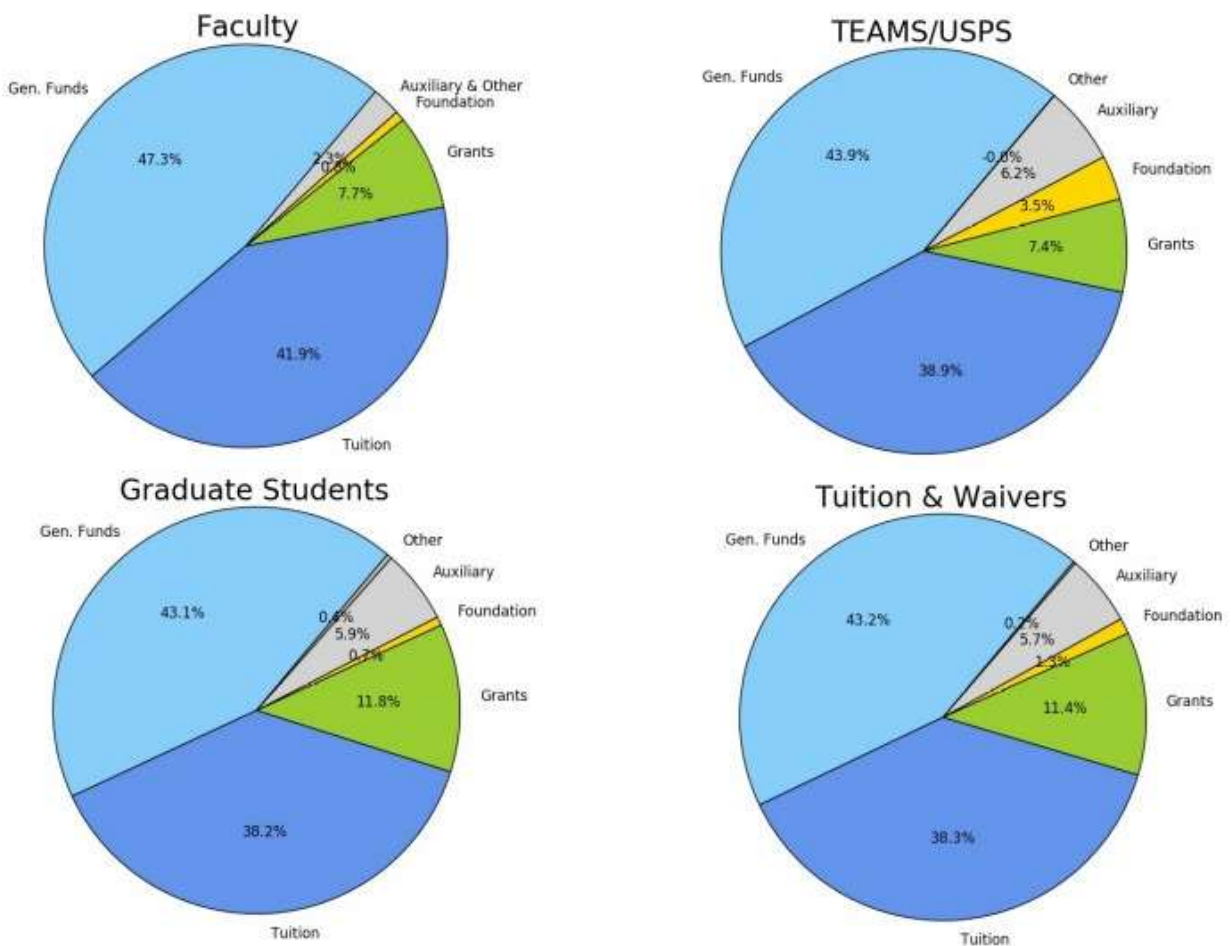




How the above money is spent within the four broad categories: state, grants, foundation, auxiliary. As shown in the pie charts below, state funds are mostly used for salary and tuition (94%). Of the other funding sources salary ranges from a third to a little more than one half. You can also see that equipment, supplies, services, and travel make up approximately 25% of the expenses for the non-state funds.

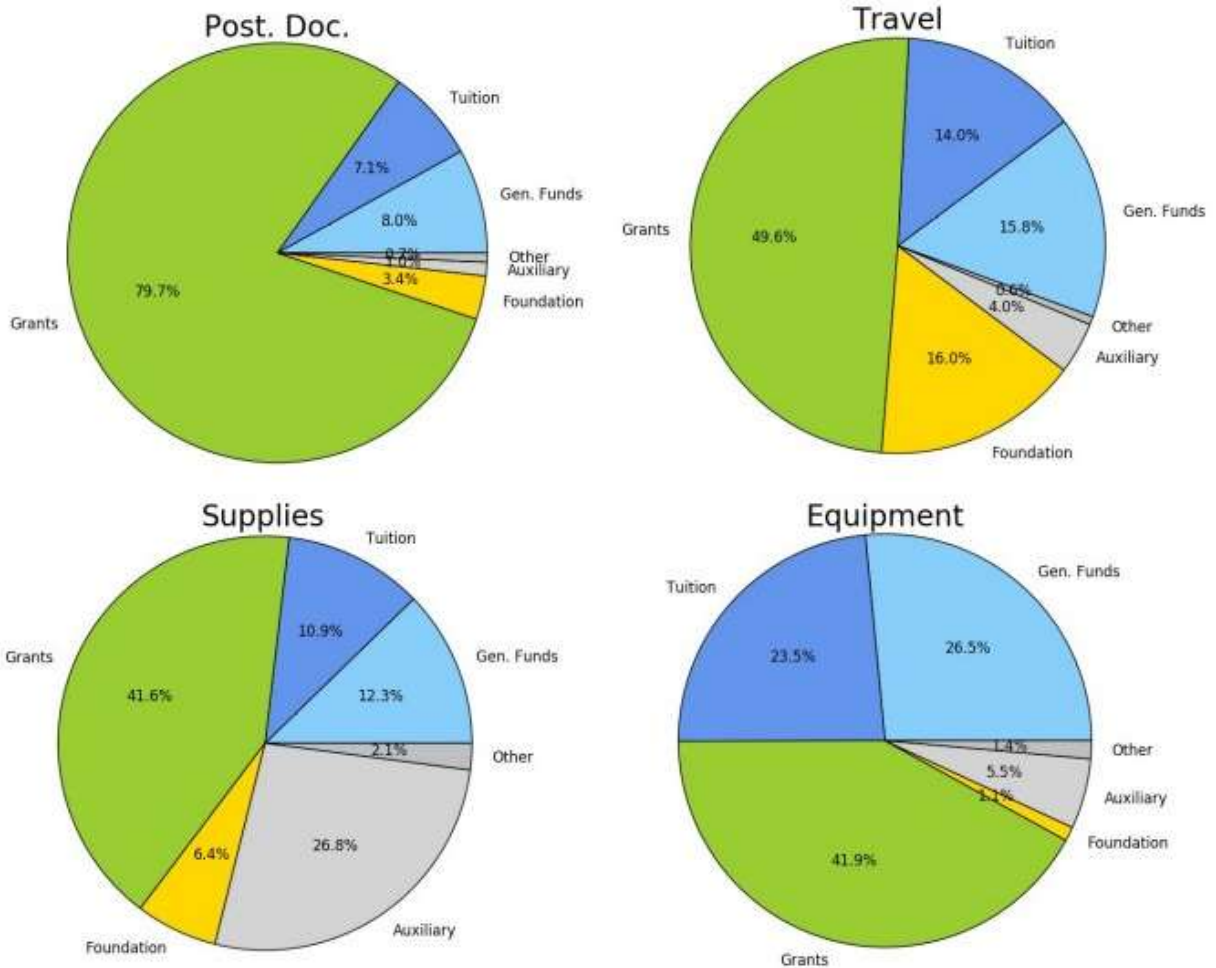


We next turn to how specific expenses are funded from the five major funding categories. For some expenses state funds make up the majority of the support, while for others state funds are a smaller fraction of the support. Four expenses for which state funds dominate are Faculty, TEAMS/USPS staff, graduate students, and tuition/waivers. The first two are not surprising. The faculty salary funded by grants occurs mainly through summer salary, which is a small fraction of 9-month salaries. Also, most staff are paid from state funds, although there are some departments such as Chemistry that use their F&A funds to help support staff. The percentage of graduate students funded via grants may be more surprising. This graduate student salary refers to their entire salary – not just summer salary. This means that most graduate students in our college are supported on state funds, usually in teaching roles. Some of this is due to the fact that grant funding of graduate students is not common in all disciplines, but that can not explain all of this number. As expected the percentage of graduate students supported on grants is approximately equal to the percentage tuition paid by grants.



Some expense categories not dominated by state funding are shown below. Postdoctoral researchers is the one salary category dominated by grants with only modest state funding. This is not surprising because post-docs usually do not have any teaching duties. Much of the state funding of post-docs is probably associated with start-up funds. Likewise, travel is approximately 50% funded by grants. Funded travel is usually associated with research. Some of the state money used for travel is for research seminars, which also serve an educational purpose.

Supplies have a large grant component and also a large auxiliary component. Many of the auxiliary perform tasks which use supplies, e.g. the helium liquification facility. Interestingly enough, equipment with costs greater than \$4999 is equally split between state and non-state sources.



## **Summary**

The first part of this report contains an explanation of the basic funding sources for our college. It is our hope that this can serve as a starting point for faculty wishing to learn about college finances and that faculty will feel comfortable asking questions about finances after reading this report.

In analyzing college expenses in the second part of this report we see that 70% college's funding is from state money with 20% from grants and 10% from auxiliaries, the UF Foundation, and other sources. The state money is used almost exclusively for salary (94%) and is by far the largest contributor to salaries. There are other expense categories: equipment, supplies, travel, for which the funding is split between state and other funding sources.

We have chosen to look at expenses because a cross funding category comparison was easiest using expenses. There are, however, other ways to do this comparison. One could look at available funds. There are F&A funds that are carried over for several years, and there is state money that is carried over from one year to the next when, for example, a faculty member leaves UF or a search is not filled immediately.

## Appendix 1 – Funding Categories

This is the list of all three digit fund codes grouped into the categories used in this report. The categories are indicated in bold face.

### **State**

101 - E&G-GEN REV - MAIN CAMPUS  
103 - E&G-GEN REV - IFAS  
106 - E&G-GEN REV UF ON-LINE  
107 - E&G-GEN REV-PREEMINENCE  
108 - E&G-GEN REV-WORLD CLASS FAC  
109 - E&G-GEN REV-PROF GRAD DEG EXCL  
132 - WAIVER AUTHORITY INSTITUTIONAL  
192 - CONCESSION FUNDS

### **Grants**

201 - C&G - FEDERAL RESTRICTED  
209 - C&G - OTHER RESTRICTED

### **F&A Returned**

211 - C&G - RETURNED OVERHEAD

### **Foundation+**

171 - TFRS FR COMPONENTS (primarily Foundation)  
213 - UFRF ALLOCATIONS

### **DOCE Aux.**

143 - AUX - DOCE FUND

### **Other Aux.**

149 - AUX - OTHER FUNDS  
161 - AUX - SERVICE CENTER FUNDS  
162 - AUX - MATERIAL & SUPPLY FEES  
163 - AUX-EQUIPMENT USE FEE FUND

### **Other**

175 - UF STRATEGIC FUND NONRESEARCH  
179 - OTHER MISC DONATIONS  
212 - C&G - RESIDUAL FUNDS  
251 - FIN AID RESTD - FED ST PRIV  
275 - UF STRATEGIC FUND RESEARCH  
901 - AGENCY- SCHOLARSHIPS  
991 - AGENCY - OTH AGENCY FUNDS

## Appendix 2 – Expense Categories

This is the list of all six digit expense codes grouped into the categories used in this report. The categories are indicated in bold face.

### **Faculty**

611110 - FACULTY-EARNINGS  
611120 - FACULTY-EARNINGS FRINGE POOL  
611210 - FACULTY-MOVING EXPENSE  
611220 - FACULTY-MOVING FRINGE POOL  
611310 - FACULTY-ADDL PAY  
611320 - FACULTY-ADDL PAY FRINGE POOL  
612110 - COM CLINICAL FACULTY-EARNINGS  
612120 - COM CLIN FAC-EARNING FRNG POOL

### **TEAMS/USPS**

621110 - EXEMPT TEAMS/USPS-EARNINGS  
621120 - EX TEAMS/USPS-EARN FRNG POOL  
621310 - EXEMPT TEAMS/USPS-ADDL PAY  
621320 - EX TEAMS/USPS-ADDLPY FRNG POOL  
631110 - NONEXEMPT TEAMS/USPS-EARNINGS  
631120 - NONEX TEAM/USPS-EARN FRNG POOL  
631310 - NONEXEMPT TEAMS/USPS-ADDL PAY  
631320 - NONEX TEAM/USPS-APAY FRNG POOL

### **Temp. Fac.**

651110 - TEMPORARY FACULTY-EARNINGS  
651120 - TEMP FAC-EARNINGS FRNG POOL

### **Grad. Stud.**

652110 - GRADUATE ASSISTANTS-EARNINGS  
652120 - GRAD ASSTS-EARNINGS FRNG POOL  
652310 - GRADUATE ASSTS-ADDL PAY  
652320 - GRAD ASSTS-ADDL PAY FRNG POOL

### **Post. Doc.**

656110 - POST DOC-EARNINGS  
656120 - POST DOC-EARNINGS FRINGE POOL  
656310 - POST DOC-ADDL PAY  
656320 - POST DOC-ADDL PAY FRINGE POOL

### **Stud. Assist.**

655110 - STUDENT ASSISTANTS-EARNINGS  
655120 - STUDENT ASST-EARN FRNG POOL

### **Other OPS**

659110 - OTHER OPS EARNINGS  
659120 - OTHER OPS FRINGE POOL

### **Services**

699205 - NONTAX EE MOVING REIMB-NO FBP  
711200 - LEGAL SERVICES  
711300 - CONSULTING SERVICES  
711400 - IMMIGRATION FEES  
711600 - ENGINEERING SERVICES  
711700 - DATA PROCESSING SERVICES  
711750 - DATA PROCESSING SRVCS-HPC ONLY  
711800 - ENTERTAINMENT SERVICES  
711900 - BANK CHARGES & CUSTODIAL FEES  
712100 - SUBCONTRACT <=25k (C&G Only)  
712200 - SUBCONTRACT >25k (C&G ONLY)

713000 - ADVERTISING / MARKETING  
714000 - CONSTRUCTION CONTRACTORS  
715000 - LECTURERS  
715050 - HONORARIUM  
715100 - MEETING/TRAINING EXPENSE  
715200 - MEETING PLANNING SERVICES  
715500 - CATERING SERVICES  
717000 - LABORATORY SERVICES  
718000 - HEALTH ASSESSMENTS  
719100 - JANITORIAL SERVICES  
719110 - LAUNDRY SERVICES  
719200 - PARTICIPANT SUPPORT  
719250 - PARTICIP SUPP - NO FNA  
719300 - OTHER SERVICES - NON EMPLOYEES  
719400 - MOVING CONTRACTOR  
719500 - HUMAN SUBJECT PAYMENTS

**Utilities**

721100 - ELECTRICITY  
721200 - NATURAL GAS  
721300 - WATER  
721400 - GARBAGE COLLECTION  
721600 - CHILLED WATER  
722100 - TELEPHONE - LOCAL  
722120 - TELEPHONE INSTALL/MAINT/REPAIR  
722140 - TELEPHONE CONTRACT  
722150 - TELEPHONE - LONG DISTANCE  
722200 - CELLULAR PHONES & SERVICE PLAN  
729200 - UTILITIES / COMM-OTHER  
729900 - FAX/PHONE EQUIPMENT <5000

**Supplies**

731100 - LAB SUPPLIES  
731110 - GAS, LIQUID/COMPRESSED  
731200 - ANIMAL FOR RESEARCH <5000  
731220 - ANIMAL FEED  
731300 - AUDIO/VISUAL SUPPLIES  
731400 - AGRICULTURAL SUPPLIES  
731800 - AUDIO/VISUAL EQUIPMENT <5000  
731900 - LAB EQUIPMENT <5000  
732100 - OFFICE SUPPLIES - GENERAL  
732900 - OFFICE EQUIP & FURNITURE <5000  
733000 - BUILDING MAINT & SUPPLIES  
734100 - COMPUTER SUPPLIES  
734200 - COMP SOFTWARE GENERAL  
734250 - COMP SOFTWARE SPECIALIZED  
734260 - ELECTRONIC DATA/SUBSCRIPTIONS  
734800 - COMPUTER EQUIPMENT <5000  
734900 - COMPUTER PERIPHERALS <5000  
735000 - MEDICAL SUPPLIES  
735200 - SANITATION/STERILIZATION SUPL  
736000 - MOTOR FUELS AND LUBRICANTS  
738000 - MISC OTHER SUPPLIES  
738100 - UNIFORMS  
738200 - LINENS  
739300 - BOOKS & PUBLICATN - NON LIB

739400 - OTHER EQUIPMENT <5000  
739500 - LIBRARY USE ONLY -RESOURCES<250  
739700 - SMALL HANDTOOLS <5000  
741100 - REPAIRS AND MAINT - BUILDINGS  
741200 - MAINT CONTRACTS - BUILDINGS  
741300 - SAFETY MAINTENANCE / REPAIRS  
742100 - REPAIRS & MAINT - FURN & EQUIP  
742200 - MAINTENANCE CONTRACTS - EQUIP  
742300 - REPAIRS & MAINT - VEHICLES  
742400 - RPR/MAINT-COMPUTER/ELECTRONICS  
749000 - REPAIRS & MAINTENANCE - OTHER

**Scholarships**

751000 - SCHOLARSHIPS  
751120 - PAYBACKS  
752000 - FELLOWSHIPS / STIPENDS  
752100 - HLTH INS FELLOWS W/ STIPENDS

**Tuition & Waivers**

754000 - WAIVERS  
759200 - TUITION

**Travel**

771100 - IN STATE TRAVEL  
771200 - OUT OF STATE TRAVEL  
772000 - FOREIGN TRAVEL  
772500 - VAT TAX-TRAVEL  
773000 - TRAVEL ADVANCES

**Equip. > 4999**

781100 - FURNITURE & EQUIPMENT >4999

**Other Expenses**

784000 - VEHICL & TRANSP >4999  
785000 - LIBRARY RESOURCES & PUBLICATNS  
787000 - CONSTRUCTION-WORK IN PROGRESS  
791000 - MEMBERSHIPS & DUES  
791100 - SUBSCRIPTIONS  
791200 - PROFESSIONAL LICENSES  
792100 - RENTALS - SPACE  
792200 - RENTALS - EQUIPMENT  
792900 - RENTALS - OTHER  
793100 - PHOTOCOPYING  
793200 - OFFSET PRINTING  
793300 - SPECIALTY PRINTING  
793900 - PRINTING/PUBLISHING - OTHER  
794000 - POSTAGE  
794100 - FREIGHT  
794200 - COURIER SERVICE  
795000 - INSURANCE  
795200 - STUDENT HEALTH INSURANCE EXP  
796000 - ROYALTIES PATENTS & COPYRIGHTS  
799200 - AWARDS & SPONSORSHIPS  
799400 - FOOD & BEVERAGES HUMAN CONSUMP  
799600 - ENTERTAINMENT EXPENSE  
799620 - EVENT TICKETS  
799800 - RECRUITMENT EXPENSES  
799900 - MISC OPERATING EXPENSE  
799950 - NET VENDOR DISCOUNTS



**Transfers**

811000 - TRANSFERS WITHIN BUSINESS UNIT  
811005 - TRANSFERS OUT CONSTRUCTION  
813000 - ADMINISTRATIVE OVERHEAD  
813110 - ADMIN OH-GENERAL ADMIN  
813200 - ADMIN OH-INFO TECH  
813300 - ADMIN OH-FACILITIES  
813800 - ADMIN OH-BOND PAYMENT  
817000 - TRANSFER OUT FINANCIAL AID  
818000 - TRANSFERS WITHIN FUND  
830000 - INT ON CAP ASSET RELATED DEBT  
831000 - PRIN PMT-CAP ASSET RELATD DEBT

**Fac. & Admin (C&G)**

812000 - FACILITIES & ADMIN (C&G ONLY)