

Fiscal Year 2010

**Mapping of Object Codes for Use in Preparing Trustees Budget  
Fund Groups 43x, 44x, 45x, 46x, & 47x**

FRC-Budget Code	Line #	Revenues & Transfers In	Object Codes	Additional Information
010	1.	Tuition & Fees	140x -149x	
020	2.	Investment Income	103x, 115x, 130x, 137x, 190x - 196x, 246x	Interest income gain/loss transfers
030	3-4.	Gifts	179x, 180x - 188x	Including corrections to prior year gifts
050	5.	Sponsored Programs (direct costs)	170x, 177x - 178x, 220x-225x	Outside rev. services, govt. awards
060	6.	Sponsored Programs (indirect costs)	102x, 174x-176x,	I/C waivers, I/C revenue
065	7.	Indirect Cost recovery expenses	981x, 982x, 985x, 986x	Subtract I/C recovery expense
070	8.	Institutional Allowances	171x - 173x	Institutional Allowances
075	9.	Institutional Allowance Expenses	951x, 952x	Subtract Institutional Allowance Expenses
080	10.	State Appropriations	209x - 210x	
090	11.	Federal Appropriations	204x - 208x	
	12.	Sales & Services of Enterprises	Same codes as Other Sources	Fund 462 Only
110	13.	Other Sources	111x - 112x, 114x, 134x 120x - 128x, 150x - 152x, 155x, 157x, 160x - 163x, 165x - 168x	Miscellaneous revenue Sales & Services, Housing Athletics, Campus Store
120	14.	Inter-Unit Transfers In	236x, 245x	Transfers In
125		Inter-Unit Transfers Out	<b>736x, 745x</b>	<b>Subtract Transfers Out</b>
	<b>15.</b>	<b>Total Revenues</b>		
140	16.	General Purpose Allocations	33xx, 36xx	General Purpose and Departmental
150	17.	Transfers In from Endowment	237x, 244x, 249x, 252x	
160	18.	Transfers In from Plant Funds	242x	
	<b>19.</b>	<b>Total Resources Available</b>		
		<b>Expenditures &amp; Transfers Out</b>		
180	20.	Salaries & Wages	400x - 479x, 487x 492x, 497x	Adjustments, Work Study
190	21.	Employee Benefits	480x - 483x, 485x, 486x 493x, 494x, 499x	CCTS, Staff Degrees, Admin Student Costs
200	22.	Undergraduate Financial Aid	820x - 824x 825x, 826x	Prizes, Summer Awards
210	23.	Graduate Financial Aid	498x, 810x - 813x 815x, 816x	Prizes, Summer Awards
210	23.	Professional Graduate Aid	850x - 852x 855x, 856x	Prizes, Summer Awards
220	24.	General Expenses	600x - 603x, 605x - 608x 610x - 612x, 614x, 615x - 618x, 620x - 623x, 628x 630x - 633x 640x - 648x 650x - 658x, 660x - 668x, 697x, 715x, 716x 670x - 673x, 676x 681x - 690x, 693x - 696x, 698x, 700x, 701x 710x - 714x, 765x - 773x, 790x, 799x 901x - 909x, 911x - 930x 945x - 947x, 957x, 958x, 962x, 966x 994x, 995x, 998x, 999x	Communications Travel; Fees, Insurance, Licenses, Taxes Leases & Rentals Repairs, Planned & Preventive Maintenance Services; Supplies & Materials Utilities Other General Expense (Includes, but is not limited to, conferences & seminars, employment expense, publications, cost of sales, county extension, inventory and expense recovery)
225		General Expense Reductions	<b>110x, 113x, 129x, 135x</b>	<b>Subtract Discounts, Inter-dept earnings</b>
230	25.	Capital Expenses	500x - 509x, 512x, 550x - 556x, 599x, 983x	Catalogued library, acquisitions, construction
240	26.	Debt Service	680x, 776x	
	<b>27.</b>	<b>Expenditures</b>		
		<b>Intra-University Cost Distribution</b>		
260	28.	Accessory Instruction	950x	
270	29.	Administrative & Support	964x, 965x	
270		Contract Colleges Central Services	9647	<b>Mapped in ADW within FRC BUD 270</b>
270	30.	Pooled Financial Aid (Undergrad)	9648	Mapped in ADW within FRC BUD 270
		Pooled Financial Aid (Grad)	9649	Mapped in ADW within FRC BUD 270
	<b>31.</b>	<b>Net Expenditures</b>		
300	32.	Transfers Out to Endowment	116x, 737x, 744x, 749x, 752x	116x - Reporting Only
310	33.	Transfers Out to Plant Funds	732x, 742x	
	<b>34.</b>	<b>Total Resources Used</b>		
	<b>35.</b>	<b>Net from Operations</b>		<b>Total Resources minus Total Resources Used</b>