

Fiscal Year 2010

<p>Mapping of Object Codes for Use in Preparing Trustees Budget State Appropriations - Fund Group 44x</p>
--

FRC-Budget Code	Line #	Revenues & Transfers In	Object Codes	Additional Information
010	1.	Tuition & Fees		
020	2.	Investment Income	246x	
025	2.	Investment Allocation		
030	3.	Gifts		
050	5.	Sponsored Programs (direct costs)		
060	6.	Sponsored Programs (indirect costs)		
065	7.	Indirect Cost recovery expenses		
070	8.	Institutional Allowances		
075	9.	Institutional Allowance Expenses		
080	10.	State Appropriations	209x - 210x	
090	11.	Federal Appropriations		
	12.	Sales & Services of Enterprises		
110	13.	Other Sources		
112		Unassigned Revenue		
120	14.	Inter-Unit Transfers In		
125		Inter-Unit Transfers Out		
	15.	Total Revenues		
140	16.	Allocations	33xx	
150	17.	Transfers In from Endowment	237x, 249x, 252x	
160	18.	Transfers In from Plant Funds		
	19.	Total Resources Available		
		Expenditures & Transfers Out		
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	110x, 113x, 129x, 135x	Subtract Discounts, Inter-dept earnings
230	25.	Capital Expenses	500x - 556x, 599x, 983x	Catalogued library, acquisitions, construction
240	26.	Debt Service	680x, 776x	
	27.	Expenditures		
		Intra-University Cost Distribution		
260	28.	Accessory Instruction	950x	
270	29.	Administrative & Support	964x, 965x	
270		Contract Colleges Central Services	9647	Mapped in ADW within FRC BUD 270
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
	31.	Net Expenditures		
300	32.	Transfers Out to Endowment	737x, 749x, 752x	
310	33.	Transfers Out to Plant Funds		
	34.	Total Resources Used		
	35.	Net from Operations		Total Resources minus Total Resources Used