

**Fiscal Year 2010**

<b>Mapping of Object Codes for Use in Preparing Trustees Budget Federal Appropriations - Fund Group 45x</b>
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FRC-Budget Line	Code	#	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		
	090		11. Federal Appropriations	204x - 208x	
			12. Sales & Services of Enterprises		
	110		13. Other Sources		
	112		Unassigned Revenue		
	120		14. Inter-Unit Transfers In		
	125		Inter-Unit Transfers Out		
			<b>15. Total Revenues</b>		
	140		16. General Purpose Allocations		
	150		17. Transfers In from Endowment	237x, 249x, 252x	
	160		18. Transfers In from Plant Funds		
			<b>19. 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. 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	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
			<b>31. Net Expenditures</b>		
	300		32. Transfers Out to Endowment	737x, 749x, 752x	
	310		33. Transfers Out to Plant Funds		
			<b>34. Total Resources Used</b>		
			<b>35. Net from Operations</b>		<b>Total Resources minus Total Resources Used</b>