

Fiscal Year 2010

Mapping of Object Codes for Use in Preparing Trustees Budget Restricted Gifts - Fund Groups 472 and 473
--

FRC-Budget Code	Line #	Revenues & Transfers In	Object Codes	Additional Information
010	1.	Tuition & Fees		
020	2.	Investment Income	103x, 115x, 130x, 137x, 190x - 196x, 246x	Interest income gain/loss transfers
030	4.	Gifts	179x, 180x - 188x	Restricted Gifts and prior year corrections
050	5.	Sponsored Programs (direct costs)		
060	6.	Sponsored Programs (indirect costs)		
065	7.	Indirect Cost recovery expenses	981x, 982x, 985x, 986x	Subtract I/C recovery expenses from Gifts
070	8.	Institutional Allowances		
075	9.	Institutional Allowance Expenses	951x, 952x	Subtract I/A Expenses from Gifts
080	10.	State Appropriations		
090	11.	Federal Appropriations		
	12.	Sales & Services of Enterprises		
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	736x, 745x	Subtract Transfers Out
	15.	Total Revenues		
140	16.	General Purpose Allocations		
150	17.	Transfers In from Endowment	237x, 244x, 249x, 252x	
160	18.	Transfers In from Plant Funds	242x	
	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 - 509x, 512x, 550x - 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	116x, 737x, 744x, 749x, 752x	116x - Reporting Only
310	33.	Transfers Out to Plant Funds	732x, 742x	
	34.	Total Resources Used		
	35.	Net from Operations		Total Resources minus Total Resources Used