



FRS Code Structure

FORMAT OF THE ACCOUNT CODE

The code structure used by FRS is a ten-digit number against which amounts are budgeted and subsequently charged. The first six digits of the FRS number make up the account code. The format of the code is **AA-B-CCC-D-EEE**, where:

- AA** Is the Fund code.
- B** Is the campus.
- C** Is a unique number, but represents the same function at both campuses.
- D** Is the category of the expense.
- EEE** Is a unique number.

Object Codes

SALARIES AND BENEFITS

Expenditure object codes for salaries and benefits are segregated into four classifications:

Academic Salaries	11xx-19xx
Classified Salaries	20xx-29xx
Employee Benefits	30xx-39xx
College Work Study Students	2700

Each of these classifications is segmented into subclasses with respective object codes, except College Work Study Students (2700).

EXPENDITURE CATEGORIES

Expenditure object codes are categorized as either **A** (contractual or agreed-upon expenses) or **B** (discretionary expenses). Generally, contract salaries and their benefits are **A**, while student and temporary employees' salaries and their benefits are **B**. The expenditure category, A or B, is noted beside each object code in the descriptions that follow. However, when coding a transaction, you need to enter only the four-digit object code, not the A or B.

ACADEMIC SALARIES

This classification includes charges for salaries of employees in academic positions. An individual's salary may be charged to more than one academic salary object code, for example, deans who teach courses would be charged to 1120A for their classroom time and 1210A for their administrative time.

There are four classifications of certificated salaries:

- 1100 Instructional - Regular Schedule
- 1200 Non-Instructional - Regular Schedule
- 1300 Instructional - Non-Regular Schedule
- 1400 Non-Instructional - Non-Regular Schedule

Each of these classifications is further segmented as described on the following pages.

ACADEMIC SALARIES - REGULAR SCHEDULE

Definition: Amounts expended for the full or prorated portions of salaries of all academic employees paid at a regular salary schedule rate for contract or regular instruction. This class includes the salaries of contract instructors and the portion of salaries paid to division deans for classroom instruction.

Authorized duties of employees whose salaries are reported in the Academic Instructional - Regular Schedule include, but are not limited to:

- Classroom instruction
- Class preparation, exam preparation, grading and evaluation of class work.
- Extracurricular activities that arise out of or are extensions of classroom work, including applicable research.
- Intermittent duties as assigned individually or in connection with committee work, in-service training, or seminars that are under the leadership and direction of a person who is not at full-time classroom instructor and whose purpose is the evaluation or improvement of the educational program in the District.

Object Codes

- 1105A Academic: Professional Achievement Award Instructional
- 1120A Academic: Manager - Instruction
- 1160A Academic: Contract and Regular Instruction
- 1185A Academic: Instruction - Extended Sick Leave

Professional Achievement Award: This award is prorated between 1105 and 1205 based on the employee's regular assignment split between 1160, 1250 and 1260 or 1120 and 1210.

Extended Sick Leave: When an employee goes on extended sick leave, the salaries should be charged to 1185A in Fund 61. Regular sick leave is charged to the regular salary object codes (1120A, 1160A).

ACADEMIC NON-INSTRUCTIONAL SALARIES - REGULAR SCHEDULE

Definition: Amounts expended for the full or prorated portions of salaries for all academic employees paid at a regular salary rate for non-instructional assignments.

This classification includes the salaries of:

- Administrators and managers, such as chancellors, presidents, vice presidents and deans.
- Employees other than administrators and managers, such as faculty on non-instructional assignments (e.g., counselors, librarians, nurses).

Object Codes

1205A Academic: Professional Achievement Award Non-Instructional

1210A Academic: Manager - Non-Instruction

1230A Academic: Vacation Payoff - Non-Instruction

1250A Academic: Assistant Division Chair; Executive Head

1260A Academic: Contract Non-Instruction

1265A Academic: Release Time

1285A Academic: Non-Instruction Extended Sick Leave

Vacation Payoff: When an employee terminates employment, any vacation payoff is charged to object code 1230A in Fund 61. Normal vacation pay is charged to the regular salary object codes (1210A).

Release Time: Pay for contract and regular instructors who are released from classroom assignments for other tasks, such as administrative projects, is charge to object code 1265A. Pay for a replacement for an instructor on release time is charged to object code 1425A.

Extended Sick Leave: When an employee goes on extended sick leave, the salaries should be charged to 1285A in Fund 61. Regular sick leave is charged to the regular salary object codes (1210A, 1250A, 1260A).

ACADEMIC INSTRUCTIONAL - NON-REGULAR SCHEDULE

Definition: Amounts expended for the salaries of instructors who are not paid in accordance with the full-time regular salary schedule for contract employees or who are paid in accordance with the regular salary schedule but are teaching other than during the regular school term (e.g., summer session). Included is overload and extra time pay for full-time instructors.

Object Codes

1320A Academic: Hourly Instruction

1325A Academic: Hourly Substitute, Release Time

1330A Academic: Hourly Substitute, Instruction

Hourly Instruction: Salaries of part-time instructors are charged to object code 1320A, as well as overload and extra time pay for full-time instructors.

Hourly Substitute, Release Time: When an instructor is on release time, pay for the instructor's replacement is charged to object code 1325A. Pay for the instructor on release time is charged to object code 1165A.

Hourly Substitute, Instruction: When an instructor is on sick leave, the replacement is charged to object code 1330A. Pay for the instructor on sick leave is charged to the regular salary object codes (1120A, 1160A). Pay for an instructor on extended sick leave is charged to 1185A in the Internal Service Fund (Fund 61).

ACADEMIC NON-INSTRUCTIONAL - NON-REGULAR SCHEDULE

Definition: Amounts expended as salaries not paid in accordance with the full-time regular salary schedule for academic employees in non-instructional assignments.

Object Codes

1425B Academic: Hourly Substitute, Release Time, Non-Instruction

1430B Academic: Hourly Non-Instruction

1440B Academic: Hourly Substitute, Non-Instruction

1445A Academic: Part-time Faculty Office Hours

Hourly Non-Instruction: Salaries of part-time academic non-instructional employees are charged to object code 1430B, as well as extra time pay for full-time academic non-instructional employees.

Hourly Substitute, Non-Instruction: If a replacement is brought in when an academic, non-instructional employee is on sick leave, the replacement is charged to object code 1440B. The employee on sick leave is charged to the regular salary object codes (1210A, 1250A, 1260A). Pay for a non-instructional employee on extended sick leave is charged to 1285A in the Internal Service Fund (Fund 61).

CLASSIFIED SALARIES

Classified Salaries include charged for the salaries of non-academic employees. There are four classifications of Classified Salaries:

- 2100 Non-Instructional - Regular Full-Time Schedule
- 2200 Instructional Aides - Regular Full-Time Schedule
- 2300 Non-Instructional - Non-Regular Schedule
- 2400 Instructional Aides - Non-Regular Schedule

Each of these classifications is further segmented as described on the following pages.

CLASSIFIED NON-INSTRUCTIONAL - REGULAR FULL-TIME SCHEDULE

Definition: Amounts expended for the full-time salaries or prorated portions of salaries for classified employees paid at regular salary schedule rates.

This classification includes the salaries of non-academic administrators, professionals, supervisors, clerical staff, maintenance workers, custodians, security personnel and data processing staff.

Object Codes

- 2110A Classified: Management
- 2150A Classified: Vacation Payoff - Non-Instruction
- 2170A Classified: Contract Non-Instruction
- 2180A Classified: Contract Non-Instruction Unit A (CSEA)
- 2185A Classified: Extended Sick Leave

Vacation Payoff: When an employee terminates employment, any vacation payoff amount is charged to the object code 2150A in Fund 61. Normal vacation pay is charged to the regular salary object codes (2110A, 2170A, 2180A).

Extended Sick Leave: When an employee goes on extended sick leave, the salaries should be charged to 2185A in Fund 61. Regular sick leave is charged to the regular salary object codes (2110A, 2170A, 2180A).

CLASSIFIED INSTRUCTIONAL AIDES - REGULAR FULL-TIME SCHEDULE

Definition: Amounts expended for the full-time or prorated portions of salaries for instructional aides who are paid at regular salary schedule rates and who are engaged in classroom activities and working under the supervision of an academic classroom instructor.

Object Codes

2210A Classified: Instructional Aides - Vacation Payoff

2220A Classified: Instructional Aides - Contract

2285A Classified: Instructional Aides - Extended Sick Leave

Vacation Payoff: When an employee terminates employment, any vacation payoff amount is charged to the object code 2210A in Fund 61. Normal vacation pay is charged to the regular salary object code (2220A).

Extended Sick Leave: When an employee goes on extended sick leave, the salaries should be charged to 2285A in Fund 61. Regular sick leave is charged to the regular salary object code (2220A).

CLASSIFIED NON-INSTRUCTIONAL - NON-REGULAR SCHEDULE

Definition: Amounts expended for overtime pay to regular full-time employees and for the salaries of non-instructional employees who are paid at non-regular salary schedule rates. Salaries for student help are also included in this category.

Object Codes

2350B Classified: Hourly Non-Instruction

2360B Classified: Non-Instruction - Premium Overtime

Object Codes for Student Help

2310B Student: Non-Instruction

2320B Student: Non-Instruction - Premium Overtime

CLASSIFIED INSTRUCTIONAL AIDES - NON-REGULAR SCHEDULE

Definition: Amounts expended for overtime pay to regular full-time instructional aides and for the salaries of student aides and any instructional aides engaged in classroom instruction (working under the supervision of a classroom instructor) and paid on a basis other than that used for regular full-time aides. Salaries for student help are also included in this category.

Object Codes

2440B Classified: Hourly Instructional Aide

2460B Classified: Instructional Aide - Premium Overtime

Object Codes for Student Help

2410B Student: Instructional Aide

2450B Student: Instructional Aide - Premium Overtime

COLLEGE WORK STUDY STUDENTS

Definition: Amounts expended for pay to federal college work study students as part of their financial aid award.

Object Codes

2700A Student: College Work Study

EMPLOYEE BENEFITS

This object code category includes all expenditures for the employer's share of contributions to retirement plans, as well as the costs of health and welfare benefits for current and retired employees and their dependents. The Budget Office publishes a table showing the percentages to use for benefits with various job codes when budgeting for contracts, grants and discretionary pay increases.

In the Financial Records System, all employee benefits for "A" salary object codes are consolidated under object code 3100. All employee benefits for "B" salary object codes are consolidated under object codes 3200.

OBJECT CODES - OTHER EXPENDITURES

Other expenditures are segregated into five major classifications. * The categories and object code ranges are:

Supplies and Materials	40xx-49xx
Other Operating Expenses and Services	50xx-59xx
Capital Outlay	60xx-69xx
Other Outgo	70xx-79xx
Clearing Accounts	80xx-89xx

Each of these classifications is segmented into subclasses with respective object codes. When expenditures relate to more than one classification or subclass, the costs should be prorated on an equitable basis to the classifications deriving benefit.

Expenditure object codes are categorized as either A (controlled expenses) or B (discretionary expenses). Generally, contract salaries and benefits are A, while casual and student wages and benefits are B. Utilities, space rental and other agreed upon expense are A, while supplies, conference and travel, equipment rental, etc., are B. The expenditure category, A or B, is noted beside each object code in the descriptions that follow. However, when coding a transaction, you need to enter only the four-digit object code, not the A or B.

SUPPLIES AND MATERIALS

Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged or lost, such as office, cleaning and library supplies; periodicals and printed forms; etc. The district purchasing card (Procard) charges are also charged to Supplies and Materials under the assumption that most of the Procard purchases are small purchases of supplies and materials.

Object codes for Supplies and Materials are listed below in alphabetical order.

- 4084B A/V Instructional Materials
- 4085B A/V Materials
- 4020B Books - Non-Capital
- 4040B Extra Firearms & Ammunition
- 4011B Fine Arts Production Supplies
- 4015B Food Supplies
- 4070B Gasoline & Oil
- 4025B Instructional Materials
- 4014B Library Materials - Non-Capital
- 4090B Parts & Accessories
- 4030B Periodicals
- 4017B Photo Supplies
- 4061B Printing - Chargeback
- 4062B Printing - Chargeback DA
- 4060B Printing - General
- 4050B Printing - Instructional Materials
- 4900B Procurement Card Charges
- 4095B Protective Clothing
- 4010B Supplies & Uncategorized
- 4018B Testing Materials

OTHER OPERATING EXPENSES AND SERVICES

This expenditure classification encompasses a broad range of services and activities, such as dues and memberships, insurance, legal, election and audit expenses; consulting services; rents, leases and repairs; self-insurance claims; travel and conference expenses; and utilities and housekeeping services.

Object codes for Other Operating Expenses and Services are listed below in alphabetical order. Items with an asterisk (*) after the name are described under "Definitions," following the listing. In addition, certain object codes are restricted to certain funds. Those are listed after the definitions.

- 5218B Administrative Expenses
- 5745B Advertising
- 5042B Attorney Fees
- 5936B Awards
- 5914B Bad Debt
- 5907B Bank Service Charge
- 5205B Blueprints
- 5058B Building Loss Repair
- 5355B Building Maintenance
- 5217B Campus Security - Special Events
- 5910B Cash Over & Short
- 5066B Chargeback - Plant Services
- 5061B Chargeback Services
- 5040B Claims Expense
- 5312B Computer Maintenance & Repair
- 5210A Contracted Instruction*
- 5215B Contracted Instruction - Short Courses*
- 5209B Contracted Services - Plant
- 5906A Credit Card Service Fee
- 5230B Criminal Booking
- 5250B Custodial Expense
- 5621B Data Lines
- 5211B Delivery Services
- 5901B Depreciation Expense
- 5510B Domestic Conference & Travel
- 5030B Dues & Memberships
- 5775A Election Expense
- 5099B Equipment Loss
- 5350B Equipment Maintenance & Repair
- 5310B Equipment Rental/Lease
- 5330A Facility Rental - Long Term*
- 5340B Facility Rental - Short Term*
- 5057B Fidelity Crime Loss
- 5520B Field Trips
- 5765B Film Rental - General
- 5226B Fingerprinting
- 5940B Honorarium
- 5521B Host Foreign Students

5740B Inservice Training Expense
5052B Insurance - Allied Health*
5051B Insurance - Foreign Student*
5050B Insurance - Student Accident*
5045B Insurance All Risk*
5509B International Conference & Travel
5903B Inventory Adjustments
5902B Inventory Shrinkage
5511B Job Fairs - Expenses
5780A Legal Judgements
5908B License Fees
5512B Local Mileage
5056B Loss Prevention
5225B Medical Tests, Consultant
5715B Microfilm & Fiche
5913B Miscellaneous Fees
5150A Miscellaneous Interest Expense
5922B Miscellaneous Operating Expense
5212B Modeling Services
5999B Operation Expense, Other
5911B PARS Administration Fees
5710B Periodicals & Book Binding
5735B Postage & Mailing
5240A Public Auditors' Fees
5746B Public Relations/Promotion
5213B Referees
5905B Royalty Expense
5260B Scholarships
5920B Security
5315B Software Maintenance & Support
5223B Stipend Payments
5731B TB Exam
5214B Technical & Professional Services*
5624B Telephone - Discretionary*
5620A Telephone - Monthly Charges*
5615A Telephone Repairs - Services
5220B Temporary Services
5311B Trailer Rental
5725B Training/Retraining Negotiations
5151A TRAN Interest Expense
5152A TRAN Issuance Expense
5741B Tuition Reimbursement
5790B Unrealized Holding - Gain/Loss
5612A Utilities - Electricity
5610A Utilities - Garbage & Trash Pickup
5614A Utilities - Gas & Fuel Oil
5608A Utilities - General
5622A Utilities - Sewer
5625A Utilities - Water
5060B Vehicle Repair

5068B Work Order Plant Services Labor
Expense

Definitions

- 5209 Contract, Technical and Professional Services: This is to be used for
5214 services provided under an authorized contract with either an independent
contractor or a corporation. The contract must be signed by an authorized
signer prior to commencement of the services. Object code 5209 is used
by Plant Services exclusively.
- 5210 Contracted Instruction: This is to be used for payment of agreements with
5215 organizations such as the Performing Arts Alliance, South Bay Regional
Public Safety Consortium or the California Job Corps that the organization
will provide instructors and classroom facilities for FDCCD students for
WSCH-generating classes. Object code 5215 is for agreements for Short
Course instruction.
- 5330 Facility Rental - Long Term: This object code includes payments for rent
or lease of facilities used for WSCH generation. The specific contracts
need to be approved in advance to charge to this "A" object code.
- 5340 Facility Rental - Short Term: This object code is for all other facility
rentals, including conference space, storage units, etc.
- 5045 Insurance: These object codes are used for all forms of casualty and
5050 liability insurance for the District. Applicable expenditures include: costs
5051 of property appraisals for insurance purposes (object code 5045); costs of
5052 any bonds guaranteeing the District against losses resulting from the
actions of its employees (object code 5045); costs of insurance for
students participating in intercollegiate athletics (object code 5050); costs
of health insurance for foreign students (object code 5051); and insurance
costs passed through to students enrolled in the Allied Health Program
(object code 5052).
- 5620 Telephone: Object code 5620 is for the use of ETS only, for the telephone
5624 charges on our main system including monthly service and long distance.
Object code 5624 is for all other telephone charges, including fax
machines, cell phones, modems and home phone charges.

Special Funds

Certain object codes are reserved for specific funds. They are listed below.

Fund 38 Perkins Loan Fund

5777A Collection Expense

Fund 76 Capital Projects Fund

5201B Architect & Design

5207B Capital Projects Consultants

5203B Capital Projects Testing
5204B Construction Management
5202B Inspections
5206B Soil Investigations
Fund 94 Foundation
5335B Donated Facilities Expense
5930B Fundraising
5932B Special Projects
5934B Volunteer Expenses

CAPITAL OUTLAY

Capital Outlay expenditures include amounts paid for the acquisition of fixed assets or additions to fixed assets, such as for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings and equipment purchases.

Lease purchases are reported under the object code 6450, Equipment Lease Purchase. A lease without purchase should be reported under object code 5310, Equipment Rental/Lease.

Equipment is divided into Major and Minor Equipment. Minor Equipment costs between \$1,000 and \$5,000 and lasts 3 or more years. Major Equipment costs \$5,000 or over and lasts 3 or more years. Equipment orders must usually be placed on a Purchase Requisition and received and tagged by Material Services.

Major capital projects (in excess of \$50,000) are recorded in Fund 76, Capital Projects Fund. There are some specific object codes for tracking construction contracts in Fund 76, which are listed separately.

- 6450C Equipment Lease Purchase
- 6310C Library Books
- 6420C Minor Capital Equipment
- 6430C Minor-Capital Equipment Replacement
- 6410C Minor-Computer Software
- 6423C Minor Instructional.Equipment
- 6421C Minor Instructional.Equipment Replacement
- 6610C Major-Computer Software
- 6620C Major Capital Equipment
- 6621C Major- Instructional.Equipment Replacement
- 6623C Major- Instructional.Equipment
- 6630C Major- Capital Equipment Replacement

Fund 76 Capital Projects Fund

- 6101C Site Development
- 6110C Improvement to Grounds
- 6120C Improvement to Buildings
- 6121C Exterior Buildings
- 6122C Interior Buildings
- 6130C Scheduled Maintenance
- 6500C Principal Construction Contract
- 6501C- Principal Construction Contract Change
- 6515C Order #1-15

OTHER OUTGO

This classification includes amounts expended for student loans, transfers and financing activities. Object codes for Other Outgo are listed below in alphabetical order. Items with an asterisk (*) after the name are described under "Definitions".

- 7100A Debt Retirement
- 7110B Debt Interest Expense
- 7125B Debt Issuance Premium/Discount
- 7130B Debt Maintenance Expense
- 7300A Mandatory Transfer In*
- 7310B Non-Mandatory Transfer In*
- 7320B Intrafund Transfers*
- 7400A Mandatory Transfer Out*
- 7410B Non-Mandatory Transfer Out*
- 7500B Other Financing Sources*
- 7501B Other Financing Uses*
- 7520B Student Grants in Aid

Definitions

7300 Interfund Transfers: Transfers in and out are used to transfer required
7310 match or funding from one fund to another. The "A" object codes are
7320 used for required match; the "B" object codes are for discretionary
7400 transfers. 7320 is used when transferring resources within the same fund.
7410

7500 Other Sources or Uses: These object codes are used to record funding that
7501 is not properly revenue, e.g., contributions from the Foundation or
Enterprise Fund.

BUDGET ONLY OBJECT CODES

This classification includes object codes that are never used to record expenses but are used to record use of certain kinds of budget. These object codes can only be used with budget entries.

1900A Use of Certificated Float
2900A Use of Classified Float
3900A Use of Benefits Float
1100B ABR Pool for 1100-1999
2000B ABR Pool for 2000-2999
4000B ABR Pool for 4000-4999
5000B ABR Pool for 5000-5999
6000C ABR Pool for 6000-6999
5823B Contingency for Capital Projects
7910B Contingency

1900 Use of Float: These object codes are controlled by the Budget Office and are used
2900 in Funds 14 and 22 for the allocation of float dollars.
3900

1100 ABR Pools: ABR stands for Automatic Budget Reallocation. These object codes
2000 are used to budget "B" expenses without having to budget in each line item. As
4000 budget is needed for an expense or encumbrance, it is pulled from the pool and
5000 the available "B" budget remains only in the pool accounts.
6000

5823 Contingency: These object codes are used to store budget for unforeseen
7910 activities. In order to spend this budget, it must be transferred from this object
code to the appropriate object code of the expenditure. Object code 5823 is only
used in the Capital Projects Fund 76.

REVENUES

Revenues will be shown in subsidiary ledger/account codes at the organizational level most consistent with useful management information. For example, revenues such as general apportionment and lottery receipts will be shown in one district-wide account; campus oriented receipts such as student fees and fines will be shown in one account for each campus; grant revenues will be shown in the account specific to that grant, along with related expenses.

There are three sources of revenues. The sources and object code ranges are:

Federal Revenues	0300-0399
State Revenues	0400-0699
Local Revenues	0800-0899

The following pages list the revenue object codes in alphabetical order within source.

FEDERAL REVENUES, 0300-0399

0340 Administrative Allowance
0390 Federal.Food Reimbursement
0310 Higher Education Act
0320 Job Training Partnership Act
0399 Other Fed Revenue
0396 Reimbursement On Cancelled Loans
0322 TAA/NAFTA
0325 TANF (50/Fed)
0398 Veterans Reporting Fee
0350 Vocational Education Act
0321 Workforce Investment Act

STATE REVENUES, 0400-0699

State Grants and Contracts

0505 AB1725 Staff Development
0627 Apportionment-Special Education
0617 Basic Skills
0618 (BFAP) Board Financial Assistance Program
0624 CalWorks
0629 CAN/Articulation
0621 CARE
0623 Child Development Center Bailout
0631 Department Of Rehabilitation
0616 Economic Development
0615 EOPS
0645 Fund for Student Success
0632 Hazardous Materials
0650 Instructional Improvement Grant
0697 Instructional Equipment
0500 Matriculation
0501 Non Credit Matriculation
0660 Other Categorical Program Allowances
0499 Other State Revenue
0619 PFE
0612 Prior Year General Apportionment
0498 State Asbestos Reimbursement
0506 Staff Diversity
0520 State Contracts
0510 State Grants
0694 State Mandated Costs
0690 State Meal Reimbursement
0625 TANF (50/State)
0628 TTIP

LOCAL GRANTS AND CONTRACTS

0977 Class Auditing
0846 Commissions
0960 Contract Services
0899 DA-Unclaimed Student Revenue
0896 Facilities Rental
0897 FH-Unclaimed Student Revenue
0898 Lease-Fire Station
0980 Library Fines
0822 Local Grants
0820 Memberships
0889 Miscellaneous Admissions Revenue
0895 Other Local Revenue
0849 Other Non-Taxable Revenue
0848 Other Taxable Revenue
0978 Parking Fines
0870 Parking-Special Events
0845 Sales Discounts
0942 Sales-Class Schedule.Ads
0844 Sales-Nontaxable
0941 Sales-Printed Materials
0842 Sales-Taxable
0839 Special Events
0890 Subscriptions
0948 Tape Sales
0979 Transcripts
0950 Use Of Facilities

TUITION AND FEES

0989	Campus Center Use Fees
0972	DA Enrollment Waived
0966	DA Enrollment-Regular
0985	Dental Hygiene Fees
0981	Drop Fees
0875	Equivalent Application Processing Fee
0893	Fees, Other
0971	FH Enrollment Waived
0965	FH Enrollment-Regular
0975	Field Trip Revenue
0986	Fingerprinting Fees
0963	Health Services Fees
0891	Library Fees
0991	Massage Fees
0990	Materials Fees
0964	Non-Resident Tuition
0962	Non-Resident Tuition DA
0961	Non-Resident Tuition FH
0867	Parent Fees
0866	Parent Fees-Non Certified
0868	Parking-Decals
0869	Parking-Daily Permit
0871	Parking-Daily Supplemental
0987	Physiology Lab Fees
0982	Registration Support Fee
0892	Return Check Fees
0983	Secretarial Lab.
0970	Short Courses
0988	Skills Inventory Fees
0984	Testing Office Fees