

CHART OF ACCOUNTS
EXPENSE INDEX
****Updated 8-31-2018**

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611100 FACULTY SALARIES

611110 Faculty Salaries - Full-time

Full-time faculty teaching during the fall or spring semesters.

611115 Faculty Salaries- Substitute (Full-time and Part-time)

Faculty, paid on an hourly basis, who substitute for another faculty member.

611120 Faculty Salaries – Part-time (Full-time Overload and Part-time)

Part-time faculty teaching day, evening, or weekend courses and full-time faculty teaching overload during fall, spring or Wintermester.

611126 Faculty Salaries – Skill Instructors

611130 Faculty Full-time Non-teaching Extra-service

Full-time faculty engaged in course/material development and discipline lead pay.

611135 Faculty Full-time - Release Time

Release time for full-time faculty engaged in non-instructional administrative activities as part of their regular contract. Budget should be 0 (moved from 611110).

611140 Faculty Part-time Non-teaching

Part-time faculty paid by special contract for Non-teaching assignments.

611145 Coaching – Full-time and Part-time

Coaching related to Athletics.

611150 Faculty Full-time - Summer

Full-time faculty teaching during a summer semester or Maymester.

611160 Faculty Part-time - Summer

Part-time faculty teaching during a summer semester or Maymester.

611200 ADMINISTRATIVE SALARIES

611210 Administrative Salaries - Full-time

Full-time administrative employees paid on an annual contract. *Examples: president, vice presidents, deans, and directors.*

611212 Administrative Salaries - Additional Compensation

Full-time administrative employees paid additional compensation.

611214 Travel Allowance

Approved monthly travel allowance.

611240 Administrative Salaries - Extra-service

Administrative employees paid for extra-service contracts.

611300 STAFF SALARIES

611310 Staff – Full-time

Full-time professional support staff.

611320 Staff – Part-time

Part-time professional support staff.

611340 Staff - Extra-service

Support staff paid for extra-service contracts.

611400 Overtime & Other Compensation

611489 Straight Time over 40 Hours

Wages for time worked over 40 hours.

611490 Overtime - Registrar

Overtime wages paid to non-exempt employees for work related to registration. Charged to 220205 only - Admissions & Registration Office.

611491 Comp Time Payoff

Payments for comp time earned but not taken.

611492 Regular Overtime

Overtime wages paid to non-exempt employees for work not related to registration.

611493 Vacation Payoff

Vacation payoff related to terminations or administrative / staff personnel reassigned to a faculty position.

611494 Blended Overtime

Overtime paid for an exempt employee performing teaching duties.

611500 STUDENT ASSISTANTS

611510 Student Assistants – Non-Work Study

Student employees paid on an hourly basis, using local institutional funds.

611520 Student Assistants - Work Study

Student employees paid on an hourly basis, using Federal Work Study Program funds.

611522 Texas Work Study

Work study students paid on an hourly basis, using Federal Work Study Program fund.

611610 Grant Salaries – Non Payroll

642100 PERSONNEL BENEFITS

642110 Medical Insurance

District expenditures for employee medical benefits not paid by the state.

642115 State Pd On-Behalf Benefits

District expenditures for employee medical benefits, TRS and ORP paid by the state.

642130 Dental Insurance

District expenditures for employee dental benefits.

642135 Retirement Benefits

TRS and ORP employee matching funds for physical plant, security, and auxiliary services.

642140 ORP Differential

Expenditures of the District for ORP payments (Coordinating Board directed 1.75%).

642145 ORP – College Portion

Expenditures of the District for ORP payments (Coordinating Board directed 1.75%).

642150 Unemployment Comp Insurance

Premiums paid for unemployment compensation insurance.

642160 Worker's Comp Insurance

Premiums paid for worker's compensation insurance.

642164 TRS Benefits

TRS benefit payments for employees. (State 3.4%, College 3.4%)

642165 ORP Benefits

ORP benefit payments for employees. (State 3.3%, College 3.3%)

642166 ERS Group Insurance

642170 FICA - District Match

District match expenditures for employee FICA.

642175 Medicare - District Match

District payments for employee Medicare.

642186 ERS Opt out Credit

District payments made for employees which elect not to use health benefits.

642190 Other Employee Benefits

642191 Sabbaticals

Salary expenditures for sabbatical leave.

642192 Course Banking

Salary expenditures associated with course banking.

642193 Employee Education Benefit

Reimbursements for employee tuition on approved courses.

642194 Employee Assistance Program

642195 ORP/TRS – Grant Expenditures

TRS and ORP employee matching funds for contracts and grants.

642196 ORP Administration Fee

642199 Vacation Accrual

Accounting accrual for employee vacations.

642200 1% of ERS Eligible Salaries

642225 Staff Benefits-Contra Account

643100 PERSONNEL BENEFITS – GRANTS NON PAYROLL

643110 Benefits – Grants Non Payroll

712200 SPECIAL SERVICES (for Administrative Services use only)

712210 Tax Collection Fee

Fees charged by the tax assessor/collector of Collin County for assessing and collecting taxes applicable to the Collin County Community College District.

712220 Appraisal District Fee

Fees charged by the Collin County Tax Appraisal District for appraising property for ad-valorem taxes.

712230 Legal Fees

Legal fees and charges for various legal services.

712235 Legal Fees-Tax Collection

Legal fees and charges for various legal services related to tax collections.

712238 Legal Fees-Settlement Expenses

Legal fees and charges for various legal services related to settlements.

712240 Audit Fees

Expenditures for the annual financial audit of the District.

712300 CONTRACTED SERVICES

712310 General Contracted Services

Expenditures for independent expertise or services provided by an outside individual or company. SHOULD NOT BE RELATED TO BUILDING REPAIR. Does not include CCCCD employees.

Includes:

- Consultants
- Guest Lecturers (old account 712320): writers, professors, etc.

- Performers (old account 712330): musicians, singers, etc.
- Contract Labor – Individuals or Companies (old accounts 712350/712352/712370): security, moving, programming, etc.
- Instructional Service Contract (old account 712360): companies hired to teach a class – Baylor, Medical City, etc.)
- Student Loan Collection Service (old account 712373): Texas Guaranteed Student Loan
- Library Service Contract (old account 712385)

712340 Athletic Officials – Auxiliary Only

Auxiliary Services only: Expenditures for athletic officials at college-sponsored events. Does not include CCCCD employees. Employees should be charged to an appropriate payroll account.

712345 Insurance - Athletic

Expenditures to pay premiums for medical insurance for members of the District's athletic teams.

712355 Contract Labor – Temporary Agencies

Expenditures for non-payroll contract services usually rendered on an hourly basis and provided by a company.

Temps of McKinney, Ad-A-Staff

712372 Training Contract – Continuing Education

Expenditures associated with training contracts for continuing education.

Career Trucking, Herrington Publishing, Herrington, Ed to Go, Gatlin Ed

712390 Food Services (Auxiliary)

Food service charges for special programs or events that do not qualify as meeting expenditures and are catered by the District's food vendor.

712400 RENTALS

712410 Rental - Building

Rental expenditures for classroom space, auditoriums, and other facilities not owned by the District.

Plano Super Bowl, Practice Tee, City of Richardson

712420 Rental - Furniture and Equipment

Rental expenditures for furniture or equipment and repair expenditures for damage to rental property.

Pagers, A-1 Little John, Ducky-Bob's, DataMax

712430 Copier/MFD Lease/overage (for Administrative Services Use Only)

Expenditures for copier usage.

712450 Rental - Vehicle

Expenditures for the rental or lease of vehicles.

Enterprise

712490 Rental - Other

Expenditures for other rentals not properly classified in other accounts.

Mobile Mini Inc., uniform clothing (G & K), Airgas USA, Backup Tape Storage rental (One Safe Place Media Corp)

712500 OPERATING SERVICES

712510 Maintenance Agreements

Agreements with companies for preventative maintenance, service agreements, warranties and operational services on specific items of equipment or components of buildings (includes warranties). Includes:

- Maintenance Agreements
- Building Service (old account 712520): pest control, elevator inspection, etc.
- Custodial Service (old account 712540): ServiceMaster
- Computer Maintenance (old account 712550): Dell, Oracle, SMS
- Grounds Maintenance (old account 712570): mowing, fertilizing, etc.

712600 SPECIAL EXPENSES

712610 Commencement Exercises

Expenditures for graduation and capping ceremonies (excluding academic regalia for employees and Board members); charged to Special Activities cost center only.

Allen Events Center, diploma paper

712620 Copyrights and Royalties

Fees paid by special agreement for rights to use printed materials, films, and performed music.

712630 Accreditation

Fees charged by accrediting agencies; food and lodging expenses of visiting accreditation teams while inspecting / evaluating the college and the cost of special services required by the visiting teams (clerical support, refreshments, etc.). Does not include any preparation and evaluation expenditures associated with the District's accreditation by the Commission on Colleges of the Southern Association of Colleges and Schools. These are charged to cost center 755935. *Example: Course remedial fees, Clinical Rotations.*

Developmental Education Certification (NADE), Radiation Control Permit

712640 Election Expense

Expenditures for conducting the Collin County Community College District elections.

712655 Meetings Expense

Expenditures for business meetings for small internal and external groups. Includes refreshments and meals (coffee, cookies, etc.) **flower arrangements, items for All College Day Event**

720000 PARTICIPATION – TIFS

722226 Frisco – TIF 1

Payment to City of Frisco for approved TIF.

722228 Plano – TIF 2

Payment to City of Plano for approved TIF.

730000 SUPPLIES

733110 General Supplies

All supplies and expendable materials. Items are generally low dollar (<\$500) items AND consumable over a period of time. Includes:

- Classroom Supplies: items used in the classroom
- Office Supplies (old account 733120): items used in the office
- Division Books and Booklets (old account 733210): books for departmental use
- Data Processing Supplies (old account 733310)
- Library Supplies (old account 733320)
- Audio Visual Supplies (old account 733330)
- Photo Supplies and Processing (old account 733340)
- Fertilizer and Chemicals (old account 733410)
- Electrical Supplies (old account 733420)

- Plumbing Supplies (old account 733430)
- A/C and Heating Supplies (old account 733440): air filters, etc.
- Painting Supplies (old account 733450)
- Miscellaneous Supplies (old account 733460)
- Building Materials (old account 733470)
- Landscaping Supplies (old account 733475)
- Custodial Supplies (old account 733480)

733220 Subscriptions

Expenditures for the purchase of subscriptions to periodicals and newspapers.

Thompson Reuters, EBSCO Info Sys, West Publishing

733230 Tests and Testing Services

Expenditures for purchase of tests and test scoring services.

FISDAP, ATI, background checks, Castle Branch, Applied Measurement Professionals, ATI,

733490 Bookstore Operating Expenses

Expenditures for supplies **and services** used in the sales activity of the District's bookstores.

Printing of cash receipts, shopping bags

740000 TRAVEL EXPENSES

744210 Local Travel

Travel within the North Texas area required to carry out regular duties and responsibilities.

Expenditures are reported on a local travel form (mileage and miscellaneous expenses.) *Examples of miscellaneous expenses: parking fees, tolls, business related meals.* **Driving own vehicle and getting reimbursed.**

744220 Professional Development

Travel for professional development within or outside the North Texas area which require the employee to either stay overnight or pay a registration fee. Expenditures are reported through Concur on an Expense Report. *Examples: mileage, car rental, airline tickets, taxi or bus fares, meals, registration fees, and hotel expenses.*

744230 In-House Professional Development

Payment for web-based, self-study, in-house (with outside instructor) training.

Lynda.com

744350 Employment Expenses

Expenditures for interviewing candidates for employment. *Example: airfare, lodging, per Diem, moving expenses, and companies which provide interviewing services.* **Lexis Nexis reference & background checks.**

744370 Vehicle Operating Expense

Expenditures for operation of District-owned vehicles. *Examples: gas, oil, and other maintenance.*

Graphics for vehicles, NTTA, Thomason Tire

744390 Allocation – Vehicle Exp Motor Pool – (for Administrative Services Use Only)

755100 STUDENT TRAVEL

755110 Field Trips

Expenditures for groups of students, accompanied by instructors, on educational trips. The appropriate instructional budget shall be charged. *Examples: transportation, registration fees, tour fees, insurance, food, and lodging.*

755115 Athletic Travel

Auxiliary Only: Expenditures for transporting college athletes to events.

755120 Recruitment Expenses

Auxiliary Only: Expenditures for the recruitment of potential college athletes.

755200 DATA PROCESSING EXPENSES

755235 D P – Software Training Ellucian

Expenses related to Ellucian software training.

755240 D P - Software

All acquisition and maintenance of data processing programs within both instructional and non-instructional cost centers.

JourneyEd, Dell, Oracle, ScholarBuys

755300 PRINTING EXPENSE

755310 Printing Expense

Charges for copier jobs sent to outside firms. Includes:

- College Catalog (old account 755320)
- Brochures and Handbooks (old account 755330)
- Forms (old account 755340)
- Class Schedules (old account 755350)
- Printing - Other (old account 755360)
- Printing - Outsource (old account 755390)

755500 REPAIRS AND BUILDING IMPROVEMENTS

755510 Repairs – Equipment

Repairs on an as-needed basis to any type of equipment and machinery not attached to a building.

Examples: Calculators, lab equipment, boiler, hot water heater. Includes:

- Machinery (old account 755530)

755540 Repairs - Vehicle

Repairs to District owned/leased vehicles or self-propelled equipment.

Repair fire engines

755545 Building Improvements and Repairs

Non-capitalized improvements or repairs to a building structure, parking lot or built-in major component of a building which are new and do not extend the useful life of the building.

Examples: painting walls and ceilings, replacing tile, sprinkler system, water fountain, air handlers, door locks, etc. Includes:

- Repairs - Buildings (old account 755550)
- Repairs – Parking Lot and Road (old account 755555)
- Repairs – Other (old account 755560)
- Grounds Renovation (old account 755570)

755600 INSURANCE

755610 Property Insurance

Premiums for building and contents against fire and extended coverage (natural disasters), explosion, vandalism, and malicious mischief.

755620 Liability Insurance

Premiums on any liability insurance carried by the District. Note that vehicle insurance is charged to account 755640 - Vehicle Insurance. *Example: third party liability.*

755640 Vehicle Insurance

Premiums for insurance carried on all vehicles and self-propelled equipment. *Example: liability, collision, theft, combined additional coverage and bodily injury.*

755650 Deductible Expense

755700 OTHER OPERATING EXPENSES

755705 Postage

Postage meter charges are identified and charged to appropriate cost centers. Includes postage stamp purchases and special bulk mailings for specific cost centers.

755710 Cash Over/Short

All amounts that cannot be accounted for in the daily accounting of cash funds should be recorded immediately.

755715 Bad Debt Expense

All expenditures incurred when receivables cannot be collected.

755720 Collection Agency Fees

Fees incurred for collection agency services used to collect receivables.

755725 Inventory Variance

Variance between inventory account balance and physical inventory count.

755727 Inventory Loss

Individual items which were identified as lost/stolen from inventory.

755730 Memberships

Memberships in professional organizations. Institutional memberships are only charged to organization code 230205 and individual memberships are charged to their respective org. code. *Examples: NACUBO, SACS. AACRAO,*

755735 Functions (included old account 755738 – Special Functions)

Expenditures for luncheons and functions officially sponsored by and benefiting the District as a whole. *Examples: Official banquets, meals for college guests and retirement parties, speaking engagement held at the college with an outside dignitary speaking.*

755740 Advertising and Promotional Activities (includes old account 755745 – Promotional Activities)

All media communication and expenditures to induce public interest, support, response or approval. Expenditures are charged to the appropriate organization code. *Examples: classified ads for personnel, class schedules and financial statements published in local newspapers.*

Allen Image, Wylie news, vehicle wraps, canvas print, banners

755750 Freight

Auxiliary Only: Expenditures for transportation paid separate from the material shipped. If freight is paid on a capitalized item, the expense would be capitalized as part of the item. The bookstore uses this account for freight out only.

755755 Programming and Events

Miscellaneous expenditures related to student meetings or activities if not budgeted under specific expense accounts. **Student awards, Buffalo Specialties**

755760 Bank Service Charge

Charges for services performed by the depository bank on a monthly basis.

755761 Credit Card Charges

Discount rate charged by credit card companies for credit card transactions.

755765 Miscellaneous Operating Expenses

All unclassified minor expenditures are recorded in this account and charged to appropriate organization code. Charges should be kept to a minimum.

755770 Awards and Special Expenses

Faculty and staff awards such as plaques and certificates.

755780 Participant Support

755785 Budget Offset

755790 Sub Awards (Grant)

Services necessary to enable an individual to participate in training under a grant program. These services include: transportation, health care, special services and materials for the handicapped, child care, meals, temporary shelter, financial counseling and other reasonable expenditures required for participation in the training program.

755795 Support Services (Grant)

755810 Indirect Cost Recovery (Grant)

Expenditures allowed under contract/grant indirect cost recovery.

755830 Grant – Operating Expenses

755900 COMMITTEE AND STUDENT ORGANIZATION EXPENSES

755910 All-College Council

Expenditures related to the All-College Council functions.

755912 Phi Theta Kappa

Phi Theta Kappa (honor society for two-year colleges) operational expenses.

755913 Psi Beta

Psi Beta (psychology students' national honor society) operational expenses.

755914 Sigma Kappa Delta

Expenditures related to Sigma Kappa Delta.

755916 National Technical Honor Society

Expenditures related to National Technical Honor Society.

755917 Kappa Delta Pi

Expenditures related to Kappa Delta Pi.

755935 SACS Accreditation

Expenditures associated with the District applying and receiving accreditation from the Commission on Colleges of the Southern Association of Colleges and Schools.

755945 ADA Requirements

Expenditures to complete requirements concerning the American Disabilities Act. Should be charged only to organization 230705 with Human Resources approval.

755960 Art Gallery

Art Gallery supplies and expenses.

755961 SAFAC

Expenditures paid from student activity fees which are approved by the Student Activity Fee Advisory (SAFAC) Committee. These expenditures should only be charged to fund 895001 **380010** for Student Activities. **Document text shows SAFAC funded.**

755963 Student Government Association

Expenditures for operating expenses for Student Government Association.

760000 UTILITIES

765420 Telephone

Monthly charges for regular phone service, equipment, installation, and other charges/credits.

765422 Internet Connections

Cable connection cost for the internet. **T-1 monthly services**

765425 Telephone - Cellular

Monthly charge for cellular phones.

765430 Telephone - Long Distance

Monthly charges for long distance calls (does not include charges for local phone service).

765440 Gas

Natural gas consumption.

765450 Water

Water consumption.

765460 Electricity

Electricity consumption.

765470 Diesel Fuel

Diesel fuel utilized by the standby emergency generators or for training purposes for the fire sciences program. **Ferrellgas**

765490 Utility Allocation

Operating Only: Allocation of the District's utilities costs based on square footage to the bookstore and food service division.

765495 Telephone Allocation

770000 CAPITAL OUTLAY (BUSINESS OFFICE USE ONLY) needs to increase the value or extend the life

777105 Land

Purchase of Land

777110 Site Improvements

Expenditures for the improvement of new and old sites. *Examples: Improvements to sites such as grading, landscaping (seeding and planting of shrubs).*

777120 Building Structure

Expenditures for construction costs and renovation cost of college buildings. *Examples: General construction costs, installation of plumbing, heating, ventilation, lighting, electrical systems, elevators and other equipment affixed to the building.* **Abatement of asbestos-containing pipe insulation**

777210 Testing – Structure/Material

Expenditures for miscellaneous inspections and testing required for new or existing sites (includes structure and materials).

Services for testing & balancing the HVAC

777220 Architect

Expenditures for architectural services directly related to construction, acquisition and remodeling of buildings.

777222 Consultants

Expenditures for independent expertise in the review, evaluation, or providing guidance directly related to acquisition of land, buildings, telephone and computer systems.

777223 Civil Engineering

Expenditures for civil engineering services directly related to construction, acquisition and remodeling of buildings.

777400 CAPITALIZED EQUIPMENT/FURNITURE (Unit purchase price must exceed \$4,999.99)

777410 Equipment /Furniture - CPC

Capitalized expenditures for the purchase of any type of equipment or furniture for CPC Campus.

777412 Equipment /Furniture - SCC

Capitalized expenditures for the purchase of any type of equipment or furniture for SCC Campus.

777414 Equipment /Furniture - CYC

Capitalized expenditures for the purchase of any type of equipment or furniture for CYC Campus.

777415 Equipment – WAN/LAN

Capitalized expenditures for the purchase of any type of equipment for WAN/LAN.

Fiber expenditures.

777416 Equipment /Furniture - PRC

Capitalized expenditures for the purchase of any type of equipment or furniture for PRC Campus.

777418 Equipment /Furniture - Rockwall

Capitalized expenditures for the purchase of any type of equipment or furniture for the Rockwall Campus.

777417 Equipment/Furniture-Higher Education Center

Capitalized expenditures for the purchase of any type of equipment or furniture for the Higher Education Campus.

777419 Equipment /Furniture - Allen

Capitalized expenditures for the purchase of any type of equipment or furniture the Allen Campus.

777700 CAPITALIZED OTHER

777710 Library Books will probably have ISBN# if it's a book

Expenditures for the purchase of library books. **Mapsco, NFPA, Continuations for Police and Fire Academy Publications AHS & CHIC Programs, JA Majors Co.**

777720 Paper/Other Binding

Expenditures for bound serial publications, including bound periodicals, for general use by the institution's library. Example: Reader's Guide to Periodical Literature

777730 VHS Tapes/DVDs

Expenditures for the purchase of tapes and DVDs to be used for more than one year. The majority of purchases charged to this account are made by the LRC. Examples: DVDs, video cassettes, microfilm, discs and tapes.

779999 Loss on Sale of Capital Assets

Loss on the sale of an item that had been capitalized.

780000 Non-Capital Outlay (Unit purchase price must be less than \$5,000.00)

787410 Equipment/Furniture

Non-capital expenditures for purchase of equipment or furniture.

Bugle kit, coil cleaner, pistols, trash bins, small furniture items

787430 Computer/Media Equipment

Non-capital expenditures for the purchase of computer or media equipment .

Digital copier/printer, portable interpretation transmitter headsets & microphone, mini tower computer, television, laptops, desktops

790000 DEBT SERVICE (BUSINESS OFFICE USE ONLY)

790103 Bond Principal – GO Ser 2003

Principal paid on General Obligation Bonds.

790106 Bond Principal – GO Ser 2006

Principal paid on General Obligation Bonds.

790110 Bond Principal – GO Ser 2010

Principal paid on General Obligation Bonds.

790208 Bond Principal – Rev Ser 2008

Principal paid on Revenue Bonds.

791103 Bond Interest – GO Bonds Ser 2003

Interest paid on General Obligation Bonds.

791106 Bond Interest – GO Bonds Ser 2006

Interest paid on General Obligation Bonds.

791110 Bond Interest – GO Bonds Ser 2010

Interest paid on General Obligation Bonds.

791208 Bond Interest – Rev Bonds Ser 2008

Interest paid on Revenue Bonds.

792000 Paying Agent Fees

Yearly fees associated with long-term debt. *Examples: Tax arbitrage fee calculation.*

796000 FINANCIAL AID

796100 Financial Aid

Financial aid expenditures (TPEG, SEOG, PELL, grants, etc.)

796200 Scholarship Allowances

796801 Refund Petition – Fall

796802 Refund Petition - Spring

796803 Refund Petition – Summer

798000 DEPRECIATION EXPENSE (BUSINESS OFFICE USE ONLY)

798010 Depreciation Expense

798100 RESERVES (BUSINESS OFFICE USE ONLY)

798120 Reserve for Contingencies

798130 Reserve for Salary Increases

798135 Reserve for Encumbrances

Budget reserve for encumbrance roll-forward from prior year.

798136 Reserve for Strategic Initiatives

798137 Reserve for Supplemental

798139 Reserve for Other

798140 Reserve for PT Faculty – PC20

798141 Reserve for Faculty – PC35

798142 Reserve for Innovation Initiatives

810000 TRANSFERS IN (BUSINESS OFFICE USE ONLY)

810908 Transfer for 2008 Bonds

810992 Transfers from Other Funds

820000 TRANSFERS OUT (BUSINESS OFFICE USE ONLY)

828247 Transfer for 2008 Bonds

Transfer from operating for revenue bond payments.

828248 Transfer for 2006 Bonds

Transfer from operating for revenue bond payments.

828271 Transfer to Childcare

Transfer from Operating fund to Auxiliary fund for child development centers.

828273 Transfer to Grants and Contracts

Transfers to Grants and Contracts matching.

828277 Transfer – Building Use Fee

Transfers from other funds to Building Fund.

828290 Transfer to Foundation

828295 Transfer to Other Funds

Transfers to other funds.

830000 CHANGES IN FUND BALANCE (BUSINESS OFFICE USE ONLY)

839125 Increase in Fund Balance

839225 Decrease in Fund Balance

900000 FUND ADDITIONS (BUSINESS OFFICE USE ONLY)

900100 Fund Additions

950000 FUND DEDUCTIONS

950100 Fund Deductions