

Minnesota State University , Mankato

Budget Authority Table

For Commonly Used Expenditure Object Codes

As of August 2009

BUDGET	EXPENDITURE	
Parent	Parent/Child	
Object Code	Object	Code
0XXX SALARY		
0047	0047	Relocation Expense Salary And FICA
UNCLASSIFIED SALARY		
0100	0110	Unclassified Full-Time Salary
	0120	Unclassified Part-Time Salary
	0180	Separation Salary
	0190	Para Professional/Graduate Assistant Salary
CLASSIFIED SALARY		
0130	0130	Classified Full-Time Salary
	0140	Overtime Salary
	0150	Shift Differential
	0160	Classified Seasonal Salary
	0170	Classified Part-Time Salary
STUDENT HELP SALARY		
0910	0910	Student Salary-Student Payroll
	0920	Federal Student Salary- Work study Grant
0924	0924	Student Payroll FICA
	0928	Student Salary-Federal Work Study Community Service
	0960	State Student Salary Work study
0927	0927	Student Salary-FWS Jump Start
GRADUATE ASSISTANT SALARY		
0940	0930	Graduate Assistant Federal Work study
	0940	Graduate Assistant Salary
0992	0992	Resident Student Housing
0999	0999	Non-Salary Budget
FRINGE BENEFITS		
0019	0212	Unclassified Full-Time Retirement
	0214	Unclassified Full-Time FICA
	0216	Unclassified Full-Time Insurance
	0222	Unclassified Part-Time / Overload Retirement
	0224	Unclassified Part-Time / Overload FICA
	0226	Unclassified Part-Time / Overload
	0232	Classified Full-Time Retirement
	0234	Classified Full-Time FICA
	0236	Classified Full-Time Insurance
	0242	Overtime Retirement
	0244	Overtime FICA
	0252	Shift Differential Retirement
	0254	Shift Differential FICA
	0262	Classified Seasonal Retirement
	0264	Classified Seasonal FICA
	0266	Classified Seasonal Insurance

0272	Classified Part-Time Retirement
0274	Classified Part-Time FICA
0276	Classified Part-Time Insurance
0282	Separation Retirement
0284	Separation FICA
0286	Separation Insurance

PRIOR YEAR SALARY AND FRINGE

0310	Prior Year Salary Settlement
0412	Prior Year Salary Settlement-Retirement
0414	Prior Year Salary Settlement-FICA

MISCELLANEOUS OTHER SALARY

0820	Unemployment Compensation
0825	State Paid Insurance-Layoff
0830	Workers Compensation
0840	Cash Death Benefit
0844	Employer FICA Contribution
0845	State Paid Insurance-Early Retirement
0870	Miscellaneous Benefits (Including Family Insurance)
0880	Inter. MnSCU Salary Reimbursements
0881	Inter. MnSCU Fringe Reimbursements

1XXX-2XXX PURCHASED SERVICES AND CONTRACTUAL SERVICES

Group 1XXX-2XXX expenditures require a contract, purchase order, annual plan or local purchase authority

RENT

1010	1010	Non-State-Owned Rental Space (Includes remodeling of leased space and parking when it is included in the lease. Use 1870 for meeting rooms with additional services. Use 1070 for parking when it is not included in a lease; booth rental; and meeting rooms without services.)
	1020	State-Owned Rental Space (Must be a State-owned building)
	1030	Equipment Rental (Construction, Maintenance, Data Processing)
	1070	Rent-Other - Use when no specific Rental Object Code fits well

ADVERTISING

1110	1110	Advertising (Includes Legal, Employment, Public Info or General Advertising)
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REPAIRS and MAINTENANCE CONTRACT

1210	1210	Repairs to Equipment and Furniture (Includes Automotive) to an outside vendor
	1240	Repairs & Alterations to Buildings to State-Owned Buildings - upkeep only (i.e.. normal wear & tear, paint, carpet, drapes) (Includes interior/exterior remodeling that does not increase office space, values or changes to the existing phone installations. Use 1010 for remodeling Non-State-owned space and 52XX for Capital Improvements.)
	1260	Maintenance Contracts (i.e.. Copiers, Office Equipment, Elevators, etc.)
	1280	Other Repairs (Includes Road Repairs, Resurfacing and Fencing Repairs. Use 1870 for Snow Removal, Mowing, Seeding, Grading, etc.)

BONDS and INSURANCE

1310	1310	Bonds (Official /Employee) and Insurance (Includes property and casualty insurance, and premiums for worker's casualty reinsurance)
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PRINTING

1410	1410	Printing - Non-State Shops (Excludes letterheads and envelopes. See object code 3000)
	1411	Service Center - Printing/Duplicating (Cost Allocation) (On Campus Service Center)
	1412	Service Center Charge - Copy Machine (Cost Allocation) (On Campus Service Center)
	1460	Other Printing (Includes Bindery services, Lamination, Labels, Misc.) (Non-State Shops)

PROFESSIONAL TECHNICAL and CONSULTANTS

1510	1510	General Management, Fiscal Services Consultants and Financial Services (Includes auditing, accounting, and actuarial services and bonds and load related expenses.)
	1511	State Agency - General Management/Fiscal Services (Includes Business, Financial Management, and Food Service/Cafeteria Management costs)
	1512	Personnel Recruiting Services
	1513	Advertising/Marketing Production

1514	Writing Services- Manual, Grants & Etc. (Includes Technical Manuals, User Manuals, Grant Writing and Preparation of Publications.)
1515	Program Development & Evaluation (Includes Development and Delivery of agency Programs, Evaluation Services, Studies, Surveys and Research)
1516	State Agency - Program Development & Evaluation (Includes Fees charged by government agencies to review plans, state plumbing review, county, city, and other Fees)
1518	Site Survey - Costs associated with hiring a surveyor and procuring a site survey for a construction project.
1519	Geotechnical Services - Costs associated with hiring a geotechnical consultant and producing a soil report for a construction project.
1520	Health Care/Nursing Services - Non-State Agency Provided (Includes Medical, Dental, Mental Health and Public Health Services)
1521	State Agency - Health Care/Nursing Service - Includes Medical, Dental, Mental Health, and Public Health Services)
1522	Owner's Representative - Basic Services - (Includes building management, land acquisition/surveying/appraisals, inspections, cost estimating, plan coordination, elevator design, code review and etc.)
1523	Construction Inspections and Testing - Non-State Agency Provided - Costs Associated with hiring a consultant to do quality control, plan constructability review, and code required testing and inspection during a construction project
1524	Post Occupancy Evaluation - Cost associated with hiring a consultant to perform post occupancy evaluations and to produce and issue reports. (Construction Related)
1525	Commissioning - Non-State Agency provided - Costs associated with the start up of a building including testing and adjusting HVAC, Electrical, Plumbing, and other systems to assure proper functioning and adherence to design criteria; also includes the training of building representatives in the use of the building systems
1530	Architect & Engineering Services (Includes Plans and Specifications, Interior Design and Landscape Design.
1531	State Agency - Architect & Engineering Service (Includes plans and specifications, interior design and landscape design, Cost associated with selecting an architect/engineer through the State Designer Selection Board
1532	Administrative Hearing Judges - Non-State Agency
1533	State Agency - Administrative Hearing
1534	Court Reporters & Transcriber
1535	Expert Witness Fees
1536	Legal Services - Gross Proceeds - Use if legal fees are not identified separately from other amounts
1537	Legal & Paralegal Services - Non-State Agency (Includes mediation arbitrators, magistrates, social services, legal and paralegal services not appointed or performed by the Office of the Attorney General
1538	Law Enforcement & Security - Non-State Agency provided - Included Investigation and Surveillance
1539	State Agency - Law Enforcement & Security (Included investigation and surveillance)
1540	Environmental, Agricultural & Scientific Services (Includes Natural Resource Services, Agricultural and Abatement Service, Hazardous Material, Geo/Technical assessments and Related Lab Fees, and Research and Surveys
1541	Conference Planning (Includes costs to plan and schedule conference and other similar special events)
1550	Legal Services - Outside Attorney Generals Office - Legal services of outside legal counsel appointed by Attorney General for legal services not performed by the Attorney General
1551	Legal Services - Attorney Generals Office - Attorney General Costs - including all Attorney General expenses
1552	State Agency - Legal Services (Not Attorney General) - Legal services provided by another State Agency
1555	State Agency - MCE Collection Services - Minnesota Department of Revenue Collection Division Collection Services
1560	Educational & Instructional Services - (Include Development/Delivery of Training Classes, Workshops, In-Service, Outreach, Community Development & Facilitation.)
1561	State Agency - Educational/Institutional Services
1564	MnSCU Program Management Fees
1565	CSU Construction Project Management Fee - Construction Project Management Fee assessed by the Office of the Chancellor to Colleges and Universities for Managing Specific Construction Projects
1570	Other Professional/Technical Services - "Other" Professional Services - Use this when no specific Professional Services object code fits.
1571	State Agency - Other Consultant Services - State Provided "Other" Consultant Services - Use this if no specific code fits
1580	Expense Reimbursement for Professional Services - Expense Reimbursement related to Professional Technical Service.
1581	Expense Reimbursement for Trainers
1582	Trainers/Speakers for Employee Development - Non-State Agency provided Trainers/Speakers for Employee Development
1583	Architectural Fees - Reimbursable - For Construction Projects - Expenses incurred by the Designer or Architect/Engineer that are reimbursable per the terms of the contract.
1584	Owner's Representative - Reimbursable - Expenses incurred by the owner's representative that are reimbursable per the terms of the contract for design

1585	CSU Construction Project Management Reimbursable - To record the receipt of the payment of the fee of Full owner's representative services provided by the office of the Chancellor's Facilities Unit.
1590	Donated Services/Labor - To record donated services

COMPUTER SYSTEMS

1710	1710	Computer Production & Maintenance - Intertech services and Mainframe Processing
	1720	System Development - Information Technology Development (Includes systems development, modifications, planning, technical research and risk management)
	1725	Information Technology Maintenance and Support - Non-State Agency provided - Information Technology Maintenance and Support (Includes maintenance, help desk, technical support, and website maintenance)
	1726	State Agency - Information Technology Maintenance Support - State Agency provided Information technology maintenance and support (Includes maintenance, help desk, technical support and website management)
	1730	Software Rental/License/Subscription
	1740	Software Purchase (under \$30K per unit)
	1745	Software Purchase (Over \$30K per unit)
	1750	Software Maintenance - Use when keeping owned software up to date
	1755	On-Line Subscriptions/System Access Fee
	1760	Expense Reimbursement - Miscellaneous - Expense Reimbursement to Professional/Technical Non-State Employees/Vendors relating to computer systems

INFORMATION TECHNOLOGY SERVICE CENTER CHARGES

1711	1711	Service Center - Management Information Systems-Academic
	1712	Service Center - Management Information Systems-Administration

BUILDING MAINTENANCE AND SERVICES

1810	1810	Building Maintenance Services - (Includes Janitorial, Fire Protection, Window Cleaning, Snow Removal, Mowing and Landscaping)
	1820	Security Services - Building and Grounds Security
	1830	Refuse Removal
	1840	State Agency-Environmental, Agricultural & Scientific Services - Hazardous Waste

OTHER PURCHASED SERVICES

1870	1870	Other Purchased Services (Includes Film Processing, Data retrieval, Moving Expenses, Grounds Clean-Up, Site Preparation, Referees and Officials for Sporting Events, and Equipment with Operators)
	1871	Laundry & Dry Cleaning
	1875	Construction Moving and Relocation Expense
	1880	Expense Reimbursement for Other Purchased Services
	1850	Contracted Food Services

PUBLIC SPEAKERS AND PERFORMERS

1910	1910	Public Speakers & Entertainers
	1970	Expense reimbursement for Public Speakers
	1980	Public Speaker & Entertainer State TAX

COMMUNICATIONS

2010	2010	Postal, Mailing, & Shipping (U.S. Government Only) - Outbound only
	2011	Service Center Charge-Postage
	2020	Network Services (Telephone) - Telephone service, Computer communications, Satellite conferences & Fax charges
	2025	Wireless Communication - Cellular Phones & Pagers; or any other wireless Devices
	2030	Long Distance Telephone (Optional) - Telephone service, Computer communications, Satellite conferences & Fax Charges for Long Distance
	2040	Home Internet Access-Taxable
	2041	FICA on Home Internet Access
	2060	Freight & Delivery - (Inbound) - Documents & Packages Inbound Only
	2090	Other Communication - Other communication costs to do not fit a specific Object Code

TRAVEL - FACULTY & STAFF RELATED (In-State and Out-of-State)

2120	2110	Private Auto Mileage - In-State - Use when the reimbursement rate is less then or equal to the IRS Rate
	2112	Private Auto Mileage-Excess of IRS Rate - In-State
	2120	Travel Expense - In-State (Includes Parking, Taxi, Space, Phone Expenses, Car Rental, and Baggage)
	2122	Registration Fee - In-State
	2130	Living Expense - In-State (Includes Meals and Lodging)
	2160	State Motor Pool Rental
	2162	Service Center - Motor Pool Rental (On Campus)

2180	Travel Advance In-State
2190	Meal Without Overnight Lodging-State
2199	FICA - In-State Meals/Late Expense Reimbursement
2210	Priv. Auto Mile - Out-of-State
2220	Travel Expense - Out-of-State (Includes Parking, Taxi, Space, Airfare, Phone Expenses, Car Rental, and Baggage)
2222	Registration Fee - Out-of-State
2230	Living Expense - Out-of-State (Includes Meals and Lodging)
2280	Travel Advance - Out-of-State
2290	Meal without Overnight Lodging - Out-of-State
2299	FICA - Out-of-State Meals

UTILITY SERVICES & FUEL

2310	2310	Electricity
	2320	Water/Sewer
	2330	Diesel Fuel
	2340	Fuel Oil
	2350	Natural Gas
	2360	Gasoline
	2398	Energy Loan Debt Payment - To record the repayment of "Energy Loans". (The utility bills should have a separate line for this)
	2399	Other Utility Services - For Utilities that do not fit a specific object code listed (Includes Off Campus Buildings, Cable TV for student housing and utility related serviced like locating lines, etc.)

JOB APPLICANT EXPENSES and TAXES

2450	2410	Relocation Expense - Transportation paid to move household goods & personal items to a new residence
	2430	Taxes, Assessments, Shared Revenue
	2450	Job Applicant Expense

STUDENT TRAVEL AND ACTIVITIES

2720	2710	Student Activities
	2720	Student Travel - Student Transportation, Lodging, Meals, and Registration
	2730	Statewide Student Association Fee Remittance

FEES

2810	2810	Claims - Fees paid directly to claimant (Included reimbursement of Medical and Legal Fees and informants)
	2820	Medical Fee to Providers
	2830	Other Services (Includes Legal fees and claims paid to attorneys, arbitrators, ambulance services, Claimant witness fees and mileage, equipment, supplies, prescriptions and billing from insurance companies)
	2860	Royalties & Copyright Fees
	2890	Fines & Penalties
	2891	Fixed Fees - (Includes Permit & License Fees, Admission, Filing, Notary, Recording, & Summons)
	2892	Fees - Collection Agency (Non-State Organizations Only)
	2893	Credit Card Fees
	2894	Bank Fees
	2898	Sporting Event Guarantee Expense

2850	2850	Prizes and Awards
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DEPARTMENTAL MEMBERSHIPS

2870	2870	Memberships - Departmental only
	2880	Tuition & Registration Fees - Employee Training Related (Includes DOER classes, tuition for accredited courses, proprietary training in software, and other education fees)

3XXX MATERIALS and SUPPLIES

least one of these tests: (1) it is ordinarily consumed or manufactured, (2) it is used to from
(4) it is a piece of equipment with a unit cost under \$5000.00 and not a computer related item.

3000 SUPPLIES

3000	3000	Supplies & Materials - For College Use (Not for Resale)
	3003	Donated Supply & Material Not for Resale
	3004	Software Purchases
	3005	Laboratory Supplies - Laboratory/Medical supplies for college consumption. Not for Resale
	3199	Other Supplies Purchased for Resale

LIBRARY BOOKS, MATERIALS, & SUBSCRIPTIONS

	3210	Library Books
	3211	Library Audio/Video Materials
	3212	Library Subscriptions

4XXX CAPITAL EQUIPMENT

with state policy. A capital assets is defined as an item that meets all of the following tests:
includes equipment leased with an option to buy.

CAPITAL EQUIPMENT

4000	3002	Equipment Purchased as Supplies - Items under \$5000.00; sensitive; could be tracked on the inventory system
	4000	Equipment - Items of \$5000 or more per unit
	4001	Donated Equipment
	4004	Equipment-Ancillary Expense (1099)
	4005	Equipment-Ancillary Expense (non 1099)
	4100	Capital Lease - Principal Payments
	4110	Capital Lease - Interest Payment
	4120	Capital Lease-Tax Exempt Interest

5XXX CAPITAL OUTLAYS - REAL PROPERTY

Group 5XXX Building Purchases

LAND

5000	5000	Land Purchase
	5001	Land - Donated
	5010	Perpetual Easements
	5070	Interest on Land
	5080	Expense Reimbursable to Property Owner
	5090	Other Land Acquisition Costs

BUILDING AND LAND IMPROVEMENTS (TO BE CAPITALIZED)

5200	5200	New Building Construction - Costs only
	5201	Building - Donated
	5205	Purchase of Existing Building
	5210	Improvements/Betterments to Buildings - Expenditures of \$5000 or more that become permanent parts of an existing building and increases the usefulness of the building or it lengthens the building's life.
	5212	Additions/Extensions to Buildings
	5213	Public Art Allowance for Construction Projects
	5214	Demolition Cost to a Building
	5215	Land Improvements
	5220	Interest Payments on Purchases - Buildings
	5265	Data/Telecommunications/Equipment & Installation - The purchase and installation of data/telecommunications equipment on construction projects
	5270	Security Equipment/Wiring/Installation - The purchase and installation of Security equipment including all necessary wiring on construction projects

6XXX DEBT SERVICE PAYMENTS

Group 6XXX Debt/Interest Payments

6000	6000	Debt - Principal
	6100	Debt - Interest
	6180	Other Interest - Interest not related to Debt Service. Year end Interest Chargeback. Interest on Intercampus loan repayments

FINANCIAL AID OVER AWARDS

	6189	Funds Applied Over Awards
	6190	Financial Aid Over Award Expense

7XXX FINANCIAL AID, GRANTS, AND SCHOLARSHIPS

Group 7XXX Aid to Individuals and Other Organizations

7042	7010	Aid to Cities & Towns
	7011	Aid to Counties
	7012	Aid to School Districts
	7013	Aid to Higher Education institutions
	7014	Aid to Other Government Units
	7020	Inter-Agency Grants
	7025	State Agency Reimbursable - Expense Refunds Only - Not Payments
	7030	Aid to Non-Government Organizations
	7040	Financial Aid & Scholarships
	7041	Stipends
	7042	Tuition Remission for Graduate Assistants
	7043	Tuition Waiver
	7044	Fee Waiver
	7050	Other Aid to Clients
	7055	Other Services to Clients

74XX BONDS

Group 74XX Bonds

	7401	Amortization of Bond Issuance Costs
	7402	Bond Arbitrage Rebate
	7403	Premium on Bond Retirement

75XX INDIRECT COSTS

Group 75XX Indirect Costs

	7501	Indirect Costs - Grant Indirect Costs - For grants that allow indirect or administrative costs where the costs are not expended directly to the grant
	7502	Legislative Auditor Indirect Costs
	7503	Statewide Indirect Costs
	7504	Allocated Indirect Costs - This Object Code is used to allocate indirect costs to business activities and/or customized training
	7508	Cost Subsidy -In - Used in conjunction with 7108 (used when the college chooses to allocate direct costs to business activities and/or customized training, but does not want to affect cash)

79XX NON-CASH EXPENSES

Group 79XX Depreciation and Bad Debt Write Off

7901	7901	Depreciation - Equipment
	7902	Depreciation - Buildings
	7903	Bad Debt Write-Off
	7999	Change in Equipment Balance

TRANSFERS

	7101	Mandatory Transfer-Out Debt Service - Principal
	7102	Mandatory Transfer-Out Debt Service - Interest
	7103	Mandatory Transfer-Out Student Loan
	7104	Non-Mandatory Transfer-Out
	7106	Inter MnSCU Transfer
	7107	Advances (Establishment of Imprest Cash)
	7108	Cost Subsidy - Out - Used in conjunction with 7508 (used when the college chooses to allocate direct costs to business activities and/or customized training, but does not want to affect cash)
	7109	Loans Receivable Transfer Out

LOAN ACTIVITY

	7202	Cost of Loan Principal & Interest-Military Loan
	7203	Cost of LN Principal & Interest-Tch Expert Loans
	7204	Cost of Loan Principal & Interest-Bankruptcy

7205	Cost of Loan Principal & Interest - Death
7206	Cost of Loan Principal & Interest - Law Enforcement/Corrections
7209	Loans/Interest
7210	Cost of Loan Principal/Interest Cancelled Teacher Prior 7/1/72
7211	Cost of Loan Principal/Interest Cancelled-Teacher After 7/1/72
7212	Cost of Loan Principal/Interest Cancelled Military Prior 7/1/72
7213	Cost of Loan Principal/Interest Cancelled - Disability
7214	Cost of Loan Principal/Interest Cancelled Peace Corps/VISTA
7215	Cost of Loan Principal/Interest Cancelled-Head Start
7216	Cost of Loan Principal/Interest Cancelled - Volunteer Services
7217	Cost of Loan Principal/Interest Cancelled-Nurse/Medical Technician
7218	Cost of Loan Principal/Interest Cancelled-Child/Family/Int.
7219	Cost of Defaulted Loan Principal/Interest Assigned Federal Government
7221	Cost of Loan Principal Cancelled AX Assigned Disability
7290	Repayments of Fund Capital to Federal Government
7299	Loan Cancellations, Other
7301	Refunded Pension Contributions

COST ALLOCATION SERVICE CENTER OBJECT CODES

1110	Advertising Costs - (Includes Reporter Ads, Purchasing Card Advertising, and Human Resources Advertising)
1110	Purchasing Card- Advertising (Includes Legal, Employment, Public Info or General Advertising)
1210	Vehicles - Miscellaneous Upkeep - Repairs to Equipment and Furniture (Includes Automotive) to an outside vendor
1240	Telephone - Time & Equipment - Repairs & Alterations to Buildings to State-Owned Buildings (Includes interior/exterior remodeling that does not increase office space, values or changes to the existing phone installations.
1260	Purchasing Card - Maintenance Contracts
1280	Purchasing Card - Other Repairs (Includes Road Repairs, Resurfacing and Fencing Repairs. Use 1870 for Snow Removal, Mowing, Seeding, Grading, etc.)
1411	Campus Printing, Graphics Arts - Service Center - Printing/Duplicating (Cost Allocation)
1412	Photocopies - Service Center Charge - Copy Machine (Cost Allocation)
1460	Other Printing (Includes Bindery services, Lamination, Labels, Misc.)
1460	Purchasing Card- Other Printing (Includes Bindery services, Lamination, Labels, Misc.)
1730	Purchasing card- Software Rental/License/Subscription
1755	Purchasing Card- On-Line Subscriptions/System Access Fee
1820	Security Services - Building and Grounds Security, Human Resources - BCA Chargebacks
1850	Purchasing Card- Catered events- special expense approval needed
1870	Chargebacks for OSS Temporary Labor, Facility Services, and Purchasing Card - for Purchased Service such as Dry Cleaning and Film Processing
2011	Postage Charges
2020	Hickory tech Charges, MSU Phone Service Charges - Monthly
2025	Wireless Communication - Cellular Phones & other wireless Devices - Sprint Cell Phone
2060	Freight & Delivery - (Outbound) - Documents & Packages Outbound Only - Shipping Forms
2120	Purchasing Card - In-State Travel Expenses (Parking)
2122	Purchasing Card - In-State Registration Fees
2130	Purchasing Card - In-State Living Expenses (Meals and Lodging)
2162	Service Center - Motor Pool Rental - University Vehicles
2220	Purchasing Card - Out-of-State Travel Expenses (Parking, Taxi, Airfare, Car Rental, Baggage)
2222	Purchasing Card - Out-of-State Registration Fees
2230	Purchasing Card - Out of State Living Expenses (Meals and Lodging)
2360	Vehicles - Fuel Expenses on University Owned Vehicles Only
2710	Purchasing Card - Student Activities
2720	Purchasing Card - Student Travel
2870	Purchasing Card - Memberships
3000	Supplies not for resale
3002	Equipment Purchased as Supplies - Items under \$5000.00; sensitive; could be tracked on the inventory system - Campus Computer Store Supplies
3010	Service Center-Supplies
3011	Service Center-Central Stores
3210	Purchasing Card Library Books
3211	Purchasing Card Library Audio/Video Materials
3212	Purchasing Card Library Subscriptions
7042	Tuition Remission for Graduate Assistants - Graduate Assistants Tuition