

# Lassen Community College

## Institutional Planning and Budget Development Process Handbook



2009-2010

Revised and accepted by the Lassen Community College Academic Senate – August 15, 2008  
Revised and accepted by the Lassen Community College Consultation Council/Strategic  
Planning Committee – August 20, 2008

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# *Lassen Community College*

## ***PLANNING AND BUDGET DEVELOPMENT PROCESS***

The Comprehensive Institutional Master Plan is a five-year plan that is updated and sent to the Governing Board for approval annually. The institutional planning document and budget will reflect the college mission statement and strategic goals as established by the Governing Board and presented in Section II – Institutional Section (Strategic Plan).

The institutional planning and budget development process begins with the instructional program review (IPR) and non-instructional program review (NIPR). The instructional and non-instructional program reviews provide the unit level planning documents for Lassen Community College. The program goals and objectives as well as recommendations and budget requests developed during the review process integrate into the various planning sections of the Comprehensive Institutional Master Plan (Section III - Educational Master Plan, Section V - Institutional Technology Plan and Facilities Master Plan, Section VI - Human Resource Plan and Professional Development Plan).

The schedule of program reviews is provided in the Instructional and Non-instructional Program Review Handbooks. Vocational instructional programs are reviewed every two years and academic instructional and non-instructional programs are reviewed every four years. Area administrators will remind program managers when their program review is due.

The President's Office will monitor the program review process. The Governing Board will accept each IPR and NIPR. Upon Board approval, copies of each program's Budget Enhancement Request Forms will be provided to the Academic Planning, Facilities Planning and Institutional Technology Planning Committees.

- The Office of the President is responsible for housing all the current institutional planning documents and for assuring completion of program reviews as scheduled.
- Copies of institutional planning documents and program reviews are placed in the college library.

## Lassen Community College

**MISSION STATEMENT:** (adopted by the Governing Board – December 11, 2007)

The college will provide outstanding programs for all those pursuing higher education goals. These include degree and certificate programs in lower division arts and sciences and in vocational fields, basic skills instruction, support services that help students to succeed at the post-secondary level, adult non-credit education, and community service courses and programs. The college will serve the community, both on campus and in the outreach centers.

**STRATEGIC GOALS:** (adopted by the Governing Board - August 12, 2008)

**Strategic Goal # 1 (*Student Success*):** Enable students' attainment of educational goals, including degrees and certificates, transfer, job placement and advancement, basic skills, and lifelong learning.

**Strategic Goal #2 (*Responsive Curricula*):** Develop and implement curricula that is responsive to changing student learning needs, to changing economic and workforce development needs, and to community cultural, social and civic interests.

**Strategic Goal #3 (*Student Access*):** Provide a college environment that reaches-out-to and supports students, minimizes barriers, increases opportunity, and increases success through access and retention.

**Strategic Goal #4 (*Resource Development*):** Develop and manage human, physical, technological and financial resources to promote growth and to effectively support the learning environment.

**Strategic Goal #5 (*Organizational Effectiveness*):** Enhance organizational function in leadership, interaction, planning, and accountability to ensure responsive stewardship of public trust and resources.

**Strategic Goal #6 (*Community Leadership*):** Provide an environment that supports, partners and leads in the development and implementation of community initiatives.

## **BUDGETING PRINCIPLES:**

- a. Transparency
- b. Broad participation
- c. Balanced
- d. Conservative
- e. Complete/comprehensive (including long term obligations)

## **2009-2010 BUDGET PRIORITIZATION CRITERIA** (adopted by the Consultation Council/Strategic Planning Committee – August 20, 2008):

1. Health and Safety
2. Implementation of Objectives from Strategic Plan
  - a. Mandates
  - b. Potential for Long-Term Sustainable FTE Growth
  - c. Program Maintenance
  - d. Recommendations from the IPR/NIPRs
  - e. Potential for Short-Term FTE Growth
  - f. Program Expansion
  - g. Support Multiple Programs
3. High Benefit/Cost Ratio
4. Correct an Injustice

## **BUDGET DEVELOPMENT GUIDELINES:**

- a. The Comprehensive Institutional Master Plan will be used as the foundation and frame upon, and within which, the budget is built.
- b. All budgets (requests for funding) shall be developed through the budget development process. The same budget request forms and resource allocation process will be utilized for all funding sources i.e. VATEA, Instructional Equipment and Library Materials Block Grant, General Fund.
- c. One-time revenues will be allocated to one-time expenditures; on-going expenditures shall be covered from on-going revenues.
- d. Year-end balances are not budgeted for ongoing expenses.
- e. Funds are budgeted where they are expected to be spent so as to minimize transfers and protect budget integrity.
- f. Contractual obligations and fixed costs are budgeted first.
- g. New positions must be fully funded: salary, benefits, support expenses.
- h. A minimum reserve of 5% shall be maintained at all times.

## PRINCIPLES FOR SOUND FISCAL MANAGEMENT

### *Title 5. Education*

### *Division 6. California Community Colleges*

### *Chapter 9. Fiscal Support*

### *Subchapter 4. Budgets And Reports*

### *Section 58311*

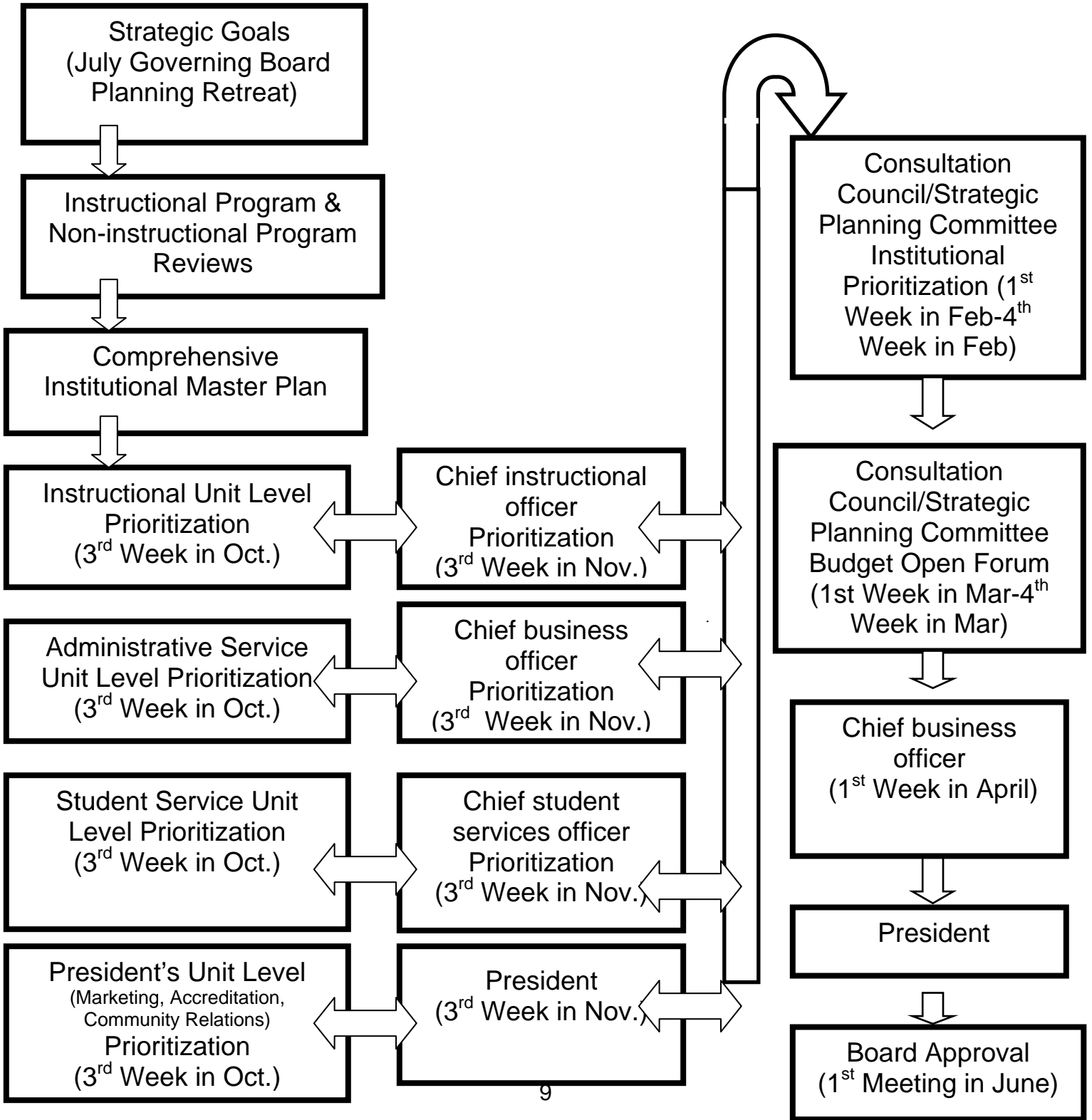
In any organization certain principles, when present and followed, promote an environment for growth, productivity, self-actualization, and progress. The following principles shall serve as the foundation for sound fiscal management in community college districts:

1. Each district shall be responsible for the ongoing fiscal stability of the district through the responsible stewardship of available resources.
2. Each district will adequately safeguard and manage district assets to ensure the ongoing effective operations of the district. Management will maintain adequate cash reserves, implement and maintain effective internal controls, determine sources of revenues prior to making short-term and long-term commitments, and establish a plan for the repair and replacement of equipment and facilities.
3. District personnel practices will be consistent with legal requirements, make the most effective use of available human resources, and ensure that staffing costs do not exceed estimates of available financial resources.
4. Each district will adopt policies to ensure that all auxiliary activities that have a fiscal impact on the district comport with the educational objectives of the institution and comply with sound accounting and budgeting principles, public disclosures, and annual independent audit requirements.
5. Each district's organizational structure will incorporate a clear delineation of fiscal responsibilities and establish staff accountability.
6. Appropriate district administrators will keep the governing board current on the fiscal condition of the district as an integral part of the policy- and decision-making processes.

7. Each district will effectively develop and communicate fiscal policies, objectives, procedures, and constraints to the governing board, staff, and students.
8. Each district will have an adequate management information system that provides timely, accurate, and reliable fiscal information to appropriate staff for planning, decision-making, and budgetary control.
9. Each district will adhere to appropriate fiscal policies and procedures and have adequate controls to ensure that established fiscal objectives are met.
10. District management will have a process to evaluate significant changes in the fiscal environment and make necessary, timely, financial and educational adjustments.
11. District financial planning will include both short-term and long-term goals and objectives, and broad-based input, and will be coordinated with the district educational planning.
12. Each district's capital outlay budget will be consistent with its five-year plan and reflect regional planning and needs assessments. To the extent that the foregoing principles repeat or paraphrase mandates already in existence, these underlying mandates shall continue to be legally binding. Otherwise these principles, by themselves, shall be applied to the extent that existing state and district funding is available.



# BUDGET INPUT PROCESS FLOW CHART



# Lassen Community College

## BUDGET DEVELOPMENT CALENDAR

### 1. JULY

Compilation and Analysis of Data  
Evaluation of Previous Years Strategic Educational Initiatives  
Governing Board Planning Retreat to refine Strategic Goals

### 2. AUGUST

Update of *Annual Fact Book* published  
Consultation/Council/Strategic Planning Committee develops annual budget prioritization criteria

### 3. SEPTEMBER

#### FIRST WEEK

Distribution of Institutional Planning and Budget Development Process Handbook, Budget Enhancement Request Forms and Current Year Fiscal Updates/Budget Assumptions

#### SECOND WEEK

Governing Board approval of final budget

#### FOURTH WEEK

Budget Enhancement Request Forms, with justifications from approved program reviews, comprehensive institutional master plan and primary budget prioritization criteria, will be gathered by unit level members for prioritization. The same budget request forms and resource allocation process will be utilized for all funding sources i.e. VATEA, Instructional Equipment and Library Materials Block Grant, General Fund.

### 4. MID-OCTOBER – MID-NOVEMBER

#### THIRD WEEK

Unit level members (program areas) will meet to prioritize budget requests for unit (program area) based on the budget prioritization criteria found on page 5 of this document.

Prioritized list will be forwarded to area dean and returned to unit members for their records.

## **5. MID- NOVEMBER - DECEMBER**

Area administrators will prioritize area budget requests based on the budget prioritization criteria found on page 5 of this document in consultation with unit level managers.

Prioritized list will be forwarded by the area dean to the Consultation Council/Strategic Planning Committee and returned to unit members for their review and records.

## **6. JANUARY**

The Dean of Administrative Services monitors current year operations and evaluates the status of the following academic year's budget by comparing the projected revenues against the projected expenditures. The Dean of Administrative Services will advise the President's Cabinet of any projected budget shortfalls potentially impacting staffing levels. The President's Cabinet will forward recommendations based on the projections to the Consultation Council/Strategic Planning Committee prior to any consideration of institutional prioritization of budgetary requests. Discussions by Consultation Council/Strategic Planning Committee on the recommendations will occur prior to the third week in February.

## **7. FEBRUARY**

Consultation Council/Strategic Planning Committee will evaluate all budget requests prioritized by unit level managers and area deans. Institutional priorities will be assigned to each budget request.

The prioritized list will be distributed to the campus community at the end of February.

## **8. MARCH**

Consultation Council/Strategic Planning Committee will hold open forum style budget meetings.

Funding categories will be assigned to the prioritized list by the Dean of Administrative Services.

The recommended prioritized list will be forwarded to President for his consideration and returned to unit members for their review and records.

## **9. APRIL - MAY**

The Dean of Administrative Services will draft the tentative budget for institutional review to include 50% Law Analysis and GANN Appropriations Unit.

The president will finalize the ranked list into the Institutional Budget Priority List for the Comprehensive Institutional Master Plan, presentation to the campus and Governing Board.

### FIRST WEEK OF MAY

Cut-off date for processing of purchase requisition.

## **10. JUNE**

### FIRST GOVERNING BOARD MEETING

- The president will submit the tentative budget to the Lassen Community College District Governing Board for approval.

## Budget Enhancement/Reduction Request Form

Fiscal Year 2009 – 2010

Operational    
  Equipment    
  Facilities    
  Staffing

Program or Subject Area: \_\_\_\_\_

Submitted by: \_\_\_\_\_

TOP Code: \_\_\_\_\_

Date Submitted: \_\_\_\_\_

- Enter items that have been included in an approved, current or revised program review.
- Enter the appropriate area, relevant strategic goal and top three budget prioritization criteria
- Enter items in descending order of Program or Department priority
- Unit Level Priority will be determined by a program or department meeting to evaluate individual requests
- Area Level Priority will be determined by the area dean
- College Level Priority will be determined by the Consultation Council/Strategic Planning Committee

Strategic Goal	Area	Object Code	Budget Criterion*	Budget Criterion*	Budget Criterion*	Identify Budgetary Needs/Reductions and provide Justification/Impact- Program Review and Institutional Planning Document Locator (e.g. Section, Page Number)	Total Cost	Unit Level Priority Number	Area Level Priority Number	College Level Priority Number

Area: A – administrative services; I – instructional services; P – president; S – student services  
 \* Select up to three main Budget Prioritization Criteria, which justify the request

## Glossary of Terms

**Abatement:** The return of part or all of an item of income or expenditure to its source.

**Accounting System:** (1) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (2) The total structure of records and procedures, which discover, record, classify, and report information on the financial operations of an agency through its funds, balanced account groups, and organizational components.

**Annual Appropriation Limit (Gann Limit)**

**Apportionment:** Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

**Appropriation for contingencies:** (formerly termed Undistributed Reserve) That portion of current fiscal year's budget not appropriated for any specific purpose and held subject to intrabudget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year. (becomes the "ending balance" at June 30, and the "beginning balance" at July 1.

**Budget:** A plan of financial operation for a given period for specified purposes consisting of an estimate of income and expenditures.

**Budget document:** The instrument used by the budget-making authority to present a comprehensive financial program (for California Community Colleges, this Form CCFS-311). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

**Capital Outlay:** The acquisition of fixed assets or additions to fixed asset, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**Charts of Accounts:** A systematic list of accounts applicable to a specific entity.

**Community Services:** Educational, cultural, and recreational services, which an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct State apportionment for community services.

**Contract Services:** Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

**Current Expenses of Education (CEE):** EC 84362, CRR 59200 et seq. The current General Fund operating expenditures of a community college district excluding expenditures for food services, community services, object classifications 6000 (except Equipment Replacement) and 7000, and other costs specified in laws and regulations.

**Current Liabilities:** Amount due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

**Deferred Income:** Revenue received prior to being earned such as bonds sold at a premium, advances received on federal or State program grants, or registration fees received for a subsequent period.

**Deficit:** Excess of liabilities over assets.

**Direct Expenses or Costs:** Expenses that can be separately identified and charged as a party of the cost of an activity, department, services, or a product.

**Employee Benefits:** Amounts paid by an employer on behalf of employees. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contribution to employee retirement; (3) district share of O.A.S.D.I. (Social Security) taxes; (4) worker's compensation payments.

**Encumbrances:** Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

**Entitlement:** An amount of money to which an entity has a right as determined by the granting or awarding party.

**Expenses of Education:** This includes all General Fund expenditures, restricted and unrestricted, for all objects of expenditure 1000 through 5000 and all expenditures of activity from 0100 to 6700.

**Expenses:** Expenditures made or liabilities incurred for goods and services used in the current year.

**Fiscal Year:** For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year which can by agreement begin at any time and end one year later.

**Fixed Assets:** Assets of permanent character having continuing value such as land, buildings, machinery, furniture, and equipment.

**Fixed Costs:** Those costs, that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

**Full-time Equivalent (FTE) Employees:** Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work-load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be  $380/40$  or 9.5 FTE.

**Full-time Equivalent Students (FTES):** An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in computation of state support for California Community Colleges (see form CCF-320, "Apportionment Attendance Report").

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**Fund Balance:** The fund equity of governmental funds and Trust Funds; the difference between assets and liabilities within a fund.

**General Fund:** The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**Indirect Cost:** Elements of cost necessary in the operation of the Local Educational Agency (LEA) or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such a determination exceeds the benefit of the determination.

**Instructional Aide:** A person employed to assist classroom instructors and other certificated personnel in the performance of their duties; in the supervision of students; and in instructional tasks which, in the judgment of the certificated personnel to whom the instructional aide is assigned, may be performed by a person not licensed as a classroom instructor (EC 88243)

**Liabilities:** Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Long-term Debt:** A loan that extends for more than one year from the beginning of the fiscal year.

**Prepaid Expenses:** Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums or unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

**Program Accounting:** A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

**Restricted Accounts:** Cash and/or other assets, which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

**Sales and Use Tax:** A tax imposed upon the sale of goods and services. The use tax is paid in lieu of sales tax on goods purchased outside the state, but intended for use in the state.

**Self-Insurance Fund:** An Internal Service Fund designed to account for income and expenditures of self-insurance programs.



**Lassen Community College District  
Selected Chart of Accounts for Budgeting  
As of Fiscal Year 2009-2010**

The accounting structure for the Lassen Community College District has six primary components within its schema as follows:

Fund - Revenue Source - Department - Location - Program - Object Code  
XX - XXX - XXX - X - XXXXXX - XXXXX

The following list details out the respective explanations to the coding being used by the District. This Chart of Accounts is intended to educate users in the coding of financial and budget information and promote a smooth budget development process.

**FUND CODES**

11	Unrestricted General Fund
12	Restricted General Fund
22	Dorm Bond Fund
31	Bookstore Fund
32	Cafeteria Fund
33	Child Development Fund
35	Dormitory Fund
41	Capital Outlay Fund
71	Assoc Student Body Fund
72	Student Rep Fee Fund
74	Student Fin Aid Fund

**REVENUE SOURCE CODES**

000	District-Wide
101	Human Resources
102	Staff Diversity
103	Economic Development
150	PELL
151	SEOG
152	EOPS
153	Cal Grant
154	Agency Scholarship
155	Student Loan
156	Foundation Scholarship
201	Trades/Maintenance Boiler 06-07
210	Title III
211	Deferred Maintenance
212	Hazardous Substance Removal
213	Barrier Removal
214	Maintenance Allowance
215	Part-Time Faculty Allocation
216	Lottery Proceeds
217	Prop 20 Lottery

218 State Mandated Costs  
 220 Scheduled Maint & repairs  
 221 General Purpose Reapp 06-07  
 222 Scheduled Maint & Rep 07/08  
 301 Enrollment  
 302 Nv Enrollment  
 303 Summer Enrollment  
 304 Nv Summer Enroll  
 430 Matriculation  
 431 N/C Matriculation  
 432 CAN System  
 433 Transfer & Articulation 07-08  
 434 Career Technical 06-07  
 440 State Food Program  
 441 State Preschool Program  
 450 DSPS  
 451 Basic Skills 06-07  
 452 Basic Skills 07/08  
 453 Calworks  
 454 TANF  
 468 EDFUND Grant  
 469 State Workstudy  
 470 Student Financial Aid  
 471 Job Developer  
 472 BFAP Student F.A.  
 473 Student Workstudy  
 474 Lassen Works Program  
 475 EOPS  
 476 CARE  
 477 America Reads  
 478 Maintenance Allow  
 480 CD Consortium  
 481 Kinship Ed  
 485 CDC Renovation Grant  
 487 Infant Toddler Resource Gr  
 488 Foster Youth Mentoring  
 489 ILP Coordinator  
 490 Pre-Kindergarten Award  
 491 Instructional Material Contrac  
 601 Plumas Bank  
 602 Modoc Arts Center  
 603 Business Student  
 604 Operational Energy  
 605 West Region Boiler  
 606 Ogden Martin/Spot  
 607 Amax Scholarship  
 608 Bradbury Scholar  
 609 LIA/LCC Boosters  
 610 Brad Eversman  
 611 Gunsmithing Schol  
 612 Hispanic Organiza  
 613 James Lewis Schol  
 614 John Mccollum Sch  
 615 NRA Scholarships  
 616 Rodeo Scholarship  
 617 Spot Scholarship  
 618 Vocational Nursing  
 619 Welding Schol  
 620 John Wise

621 Scholarhsip/Donat  
622 L Nicholson Schol  
623 Associated General  
624 T. Gauthier Memo  
625 R. Theiler Memor  
626 N. Evkovich Memor  
627 EOPS Scholarship  
628 Academic Senate  
629 Danny Nasser Fire  
630 Order Of The Eagle  
631 Willaimson Memori  
632 V. Saint Marie Mem  
633 Rodeo Alumni  
634 CSEA Scholarship  
701 Inst Equip/Library 07-08  
702 Inst. Equip/Sch. Maint  
703 VTEA  
704 Part-Time Hr Allocation  
705 Telecom Grant  
707 Tech Prep  
708 Staff Development  
711 Economic Development  
713 North Far North  
901 Baseball Boosters  
902 Mens Basketball  
903 Womens Basketball  
904 Cross Country  
905 Golf Boosters  
906 Softball Boosters  
907 Track Boosters  
908 Volleyball  
909 Wrestling Booster  
910 Aquatics Boosters  
911 Murphy Sport  
912 Wms Soccer Boosters  
913 General Boosters  
914 Agriculture  
915 Business Boosters  
916 EOPS Special Proje  
917 Art Boosters  
918 Gunsmith Boosters  
919 Womens Wrestling  
920 Mns Soccer Booster  
950 Alpha Sigma  
951 Auto Club  
952 P.G.T. Club  
953 Christian Fellow  
954 Drama Club  
955 Foreign Students  
956 Gunsmith Guild  
957 Health Advisory  
958 Hispanic Club  
959 Journalism  
960 Math Science Club  
961 Radio/CMS Club  
962 Rodeo Club  
963 Vocational Nursing  
964 Judging Team Club  
965 Welding Club

966	Computer Club
967	Care Club
968	Peers Educating
969	Spirit Club
970	Ag Leadership Club
971	Pre Med Club
972	Native American
973	Dorm Student Club
974	Alturas Roping Club
975	Phi Theta Kappa
976	FMA JKD Self Defense

**DEPARTMENT CATEGORY CODES**

000	District-Wide
100	Office of the President
200	Office of Admin Services
400	Office of Student Services
700	Office of Instruction
720	Liberal Arts
760	Math/Science
780	Vocational
800	General Education
820	General Studies
830	Outreach

**LOCATION CODES**

1	Main Campus
2	Susanville Area
3	Alturas
4	Bieber
5	Herlong
6	Westwood

**PROGRAM CODES**

000000	District-Wide
010100	Ag General
010200	Animal Science
010240	Equine Science
010300	Plant Science
010400	Viticulture, Enology
010900	Horticulture
011200	Agri Business
011400	Forestry
011600	Ag Power Equip
019900	Other Ag/Rodeo
040100	Biology, General
040200	Botany General
040300	Microbiology
040700	Zoology
041000	Anatomy
050100	Business
050200	Accounting
050400	Banking

051100	Real Estate
051400	Office Technology
051410	Office Tech/Legal
051420	Office Tech/Medical
060200	Journalism
061200	Film Studies
070100	Information Technology
070210	Software Applications
070700	Computer Software Development
070710	Computer Programing
083500	Physical Education
083550	Intercollegiate Athletics
083580	Adaptive PE DSPS
083700	Health Education
090100	Engineering General
094500	PGT/Industrial Technology
094800	Automotive
095000	Aviation
095200	Construction
095600	Industrial & Mfg Technology
095630	NRA/GUNSMITHING
095650	Welding Tech
100100	Fine Arts
100200	Art (Paint, Draw, Sculpture)
100210	Painting/Drawing
100220	Sculpture
100230	Ceramics
100400	Music
100800	Dance
100900	Applied Design
100910	Jewelry
101100	Photography
110100	Foreign Language General
110200	French
110500	Spanish
120100	Health Occupations General
123020	Licensed Voc Nursing
125000	Emergency Med Services
126000	Health Professions, Transfer
130100	Family & Consumer
130300	Fashion
130500	Child Develp/ Early Care
130600	Nutrition, Foods
139900	Other Family & Consumer
150100	English
150600	Speech Communication
150900	Philosophy
151000	Religious Studies
170100	Mathematics General
190100	Physical Sciences
190200	Physics, General
190500	Chemistry, General
191100	Astronomy
191400	Geology
200100	Psychology General
210400	Human Services
210500	Admin of Justice
210510	Corrections
213300	Fire Tech

220100	Social Sciences General
220200	Anthropology
220300	Ethnic Studies
220400	Economics
220500	History
220600	Geography
220700	Political Science
220800	Sociology
300700	Cosmetology
490100	Liberal Arts & Science
490300	Humanities
490310	Humanities & Fine Arts
490330	Humanities & Social Sciences
493000	General Studies
493032	DSPS
493080	English as a Second Lang
493200	Work Experience
590000	Retirees Benefits & Incentives
601000	Academic Administration
601020	Correspondence Admin Cost
601030	Native American Studies
602000	Curriculum Department
602025	Course & Curric-Tech Prep Grnt
602026	Course and Curriculum - VTEA
603000	Academic Senate
609000	Accreditation
609050	Educational Master Plan
611000	Learning Center
612000	Library
620000	Admissions & Records
630000	Student Counseling & Guidance
631000	Counseling & Guidance
632000	Matriculation Credit
632010	Assesment
632020	Matriculation Non Credit
632025	GED
632026	Compass Testing
633000	Transfer/Articulation
633010	Articulation
633500	Transfer Center
634000	Career & Guidance
634500	Career Center
642000	DSPS Admin
642020	TANF
643000	EOPS Program
644000	Health Service
645000	Student Personnel Admin
646000	Financial Aid Admin
646010	Job Developer SFA
646020	BFAP SFA
646050	Ed Fund Grant
647000	Job Placement
647010	Cal Works
649000	CARE Program
649010	Grant Coordinator
649020	Kinship Grant
649030	ILP Program Grant
651000	Building Maintenance
653000	Custodial Services

655000	Grounds Maintenance
657000	Utilities
660000	Planning & Policy
660010	Governing Board
660020	Facilities Development
671000	Community Relations
672000	Admin Services
672010	Fiscal Services
673000	Human Resources
674000	Staff-Retiree Non Inst
675000	Staff Development
676000	Staff Diversity
677000	Logistical Services
678000	Manag. Inform System
679000	Marketing Gen Support Serv
681000	Coppervale
682000	Drivers Training
682010	Community Service
683000	Use of Facility Community
689000	Off Campus Workstudy
691000	Bookstore
692000	Child Development Center
694000	Food Services
696000	Student and Co-curricular Actv
696010	Student Life
696020	Rodeo Team
696050	Athletic Department
696051	Baseball
696052	Mens Basketball
696053	Womens Basketball
696054	Volleyball
696055	Womens Softball
696056	Womens Wrestling
696057	Mens Soccer
696058	Womens Soccer
696059	Mens Wrestling
696060	Track
696061	Cross Country
696066	Cougar Printing
697000	Student Housing
699000	Other Ancillary Services
699010	Student Transportation
699020	Lassen Works Budget
700000	Eagle Lake Marina Foundation
700001	Eagle Lake Camp Gr Foundation
709000	Associated Student Body
710000	Physcial Property
710055	Pavement Maintenance
715300	02-03 HAZ WASTE REMOVAL
721000	Long Term Debt
730000	Transfers
731000	Transfers
732000	Student Aid
790000	Contingencies-Budget Only
810000	Federal Funds
860000	State Revenues
880000	Local Revenues
890000	Other Financing Sources

## OBJECT CODES (REVENUES)

48110	Forest Reserve
48120	Higher Education Act
48121	CWS Admin Allowance
48122	CWS Revenue
48130	Workforce Investment
48140	TANF
48150	Pell Grants
48151	SEOG Grants
48152	PELL Admin Allow
48153	Academic Competitiveness
48154	SEOG Admin Allowance
48160	Veterans Education
48170	VTEA
48171	Tech Prep
48190	Other Federal Rev
48199	Misc Federal Income
48610	General Apportionment
48611	Enrollment Fee Admin
48612	Supplemental taxes
48614	General Purpose Reaport 06-07
48615	General Purpose 06-07
48620	General Categ Programs
48621	Scheduled Maint & repairs
48622	Transfer & Articulation 06_07
48623	Basic Skills 06-07
48625	CD Consortium
48626	Phys Plant & Inst Equip 06-07
48627	Career Technical Ed 06-07
48629	STAFF DEVELOPMENT
48650	Reimb Categorical Programs
48651	General Child Care
48658	State Preschool
48659	State Food Program
48670	HOPTR
48672	Timber Yield Tax
48680	Lottery Funds
48681	Mandated Cost Reimbursements
48682	State Mandated Cost
48690	Other State Revenues
48695	Fish & Game Fees
48698	Cal Grant
48699	Miscellaneous State Revenue
48810	Property Taxes
48811	Secured Taxes
48812	Supplemental Taxes
48813	Unsecured Taxes
48814	Voted IndebtSecur
48815	Voted Indebt Unsecured
48816	Prior Years Taxes
48817	ERAF
48820	Contributions
48821	Ed Fund Grant
48830	Contract Services
48831	Contract Instructional Svc
48840	Sales and Commissions



48841	Used Book Sales
48842	New Book Sales
48843	Supply Sales
48844	Food Sales
48845	Emblematic Sales
48848	Coppervale Revenue
48849	Vending Sales/ASB Cards
48850	Rentals and Leases
48860	Interest Income
48870	Drivers Ed Fees
48871	Ch Dvlp Services
48872	Community Services
48873	Dormitory
48874	Enrollment
48875	Field Trips
48876	Health Services
48877	Instructional Materials Fees
48878	Insurance
48879	Student Records
48880	Nonresident Tuition
48881	Public Transportation
48883	Student Center Fee
48884	Student Rep Fee
48885	GED Fees
48886	Library Fines
48887	MATERIAL FEES
48888	NRA FEES
48890	Miscellaneous Income
48891	Loan Batches
48893	JPA Safety Fees
48894	Off Campus Work Study
48895	Calworks Off Campus
48899	Misc Local Revenue
48910	General Fixed Assets
48940	General Long-Term Debt
48980	Incoming Transfers
48981	Interfund Transfers-In

**OBJECT CODES (EXPENSE)**

51100	FT Instructional Salaries
51150	Sabbatical Salary
51200	Non-Instruction Salary
51240	Division Chair/Coordinator
51250	Academic Administrative
51299	Non-Instruction Hourly
51300	P/T Certificated
51330	Intersession/Summer
51339	F/T Certif Summer Hourly
51350	P/T Certif Flex
51380	P/T Certif Substitute
51399	F/T Certif Overloads
51400	P/T Academic Non-Instruction
51450	Non Instructional Flex
51480	P/T Substitute
52100	FT Classified Salary
52150	FT Classified Admin
52198	Educational Incentive Salary
52199	Classified Salaries Overtime

52200	Instructional Aides
52240	Student Tutors
52299	Faculty Support Overtime
52300	P/T Classified Salary
52310	Eagle Lake Workers Foundation
52322	P/T Instructional Aides
52340	Student Worker Salary
52341	Instructional Student Worker
52350	P/T Classified Admin
52351	Board Members
52399	Non Inst Classif OT
52400	Inst Aide
52430	P/T Inst Aide (Art Model)
52499	P/T Inst Aide OT
53000	Benefits
53100	STRS-Parent Acct
53130	STRS-Instructional
53140	STRS-Non-Instructional
53200	PERS-Parent Acct
53230	PERS-Instructional
53240	PERS-Non-Instructional
53300	OASDI-Parent Acct
53330	OASDI-Instructional
53340	OASDI-Non-Instructional
53400	Health Ins-Parent Acct
53430	Health Ins-Instructional
53440	Health Ins-Non-Instructional
53445	DNU
53500	UI-Parent Acct
53530	UI-Instructional
53540	UI-Non-Instructional
53600	Wrk Comp-Parent Acct
53630	Wrk Comp-Instructional
53640	Wrk Comp-Non-Instructional
53800	Medicare-Parent Acct
53830	Medicare-Instructional
53840	Medicare-Non-Instructional
53900	Life Ins-Parent Acct
53930	Life Ins-Instructional
53940	Life Ins-Non-Instructional
54130	Periodicals
54300	Supplies
54400	Duplicating
54630	Vehicle Gasoline
54631	Vehicle Diesel
54632	Vehicle Tires
54700	Meals
55100	Contract Services
55110	Medical-First Aid Claims
55120	Tax Penalties
55190	Game Officials
55199	Contract Instruction
55200	Travel
55205	In-Service Expenses
55210	Travel Faculty Deveop
55230	Student Travel
55231	Shakespeare Study Trip
55232	Recruitment Expense
55238	Study Trips

55250	Committee Meetings
55300	Dues and Memberships
55301	Entry Fees and Officials
55430	Property & Liability Ins
55431	Student Insurance
55530	Natural Gas
55531	Propane
55532	Electricity
55533	Laundry
55534	Sanitary District
55535	Garbage Collection
55536	Telephone
55537	TV Cable
55538	Water
55539	Utility Overhead
55540	Utility Abatement
55541	Pest Control
55600	Service Repair Contract
55629	Software Licenses
55630	Maintenance Contract-Equip
55631	Software Licenses
55632	Building Repairs
55633	Equipment Repairs
55635	Lift Permits
55640	Snow Removal
55641	Bus Repairs
55642	Vehicle Repairs
55643	Vehicle Usage
55644	Vehicle Rental
55645	Equipment Rental
55650	Rents and Leases
55652	Lease of Stock
55660	Facility Rent
55703	Cal Grant
55730	Legal Expense
55731	Election Expense
55732	Audit Expense
55800	Postage
55900	Other Operating Expenses
55910	New Books For Sale
55911	Used Books For Sale
55912	Supplies For Sale
55913	Emblematic For Sale
55914	Food Items For Sale
55915	Misc Items For Sale
55920	Sfa Return Title IV Fees
55930	Advertising
55931	Advertising
55932	Physicals/Prints
55940	Cash Over/Short
55942	Bank Fees
55950	Printing Costs
55960	Bad Debt Expense-Loans
55961	Bad Debt Expense-Grants
55970	Rodeo Production Costs
55999	Indirect Expense
56100	Site and Site Improvements
56200	Buildings
56300	Library Books

56400	New Equipment
56430	Replacement Equipment
57100	Debt Retirement (Long-Term Deb
57111	Bond Interest
57130	Bond Redemption
57131	Bond Interest
57200	Interfund Transfers-Out
57300	Financial Aid Match
57301	Defer Maint Match
57303	District Cap Outlay Projects
57305	Dorm Bond Payment
57306	ASB Contribution
57310	Transfers
57400	Other Transfers
57500	Pell Grants
57501	SEOG Grants
57502	EOPS Grants
57503	Cal Grant
57504	Academic Competitiveness
57510	Agency Scholarships
57511	Foundation Scholarship
57520	Student Loans
57600	Scholar/Waivers/Transport
57602	Off Campus Child Care
57603	EOPS Books/Supplies
57604	Recruitment/Retention
57605	Books/Supplies
57607	Student Transportation
57630	ECE Tuition and Book Reimb
57900	Contingencies

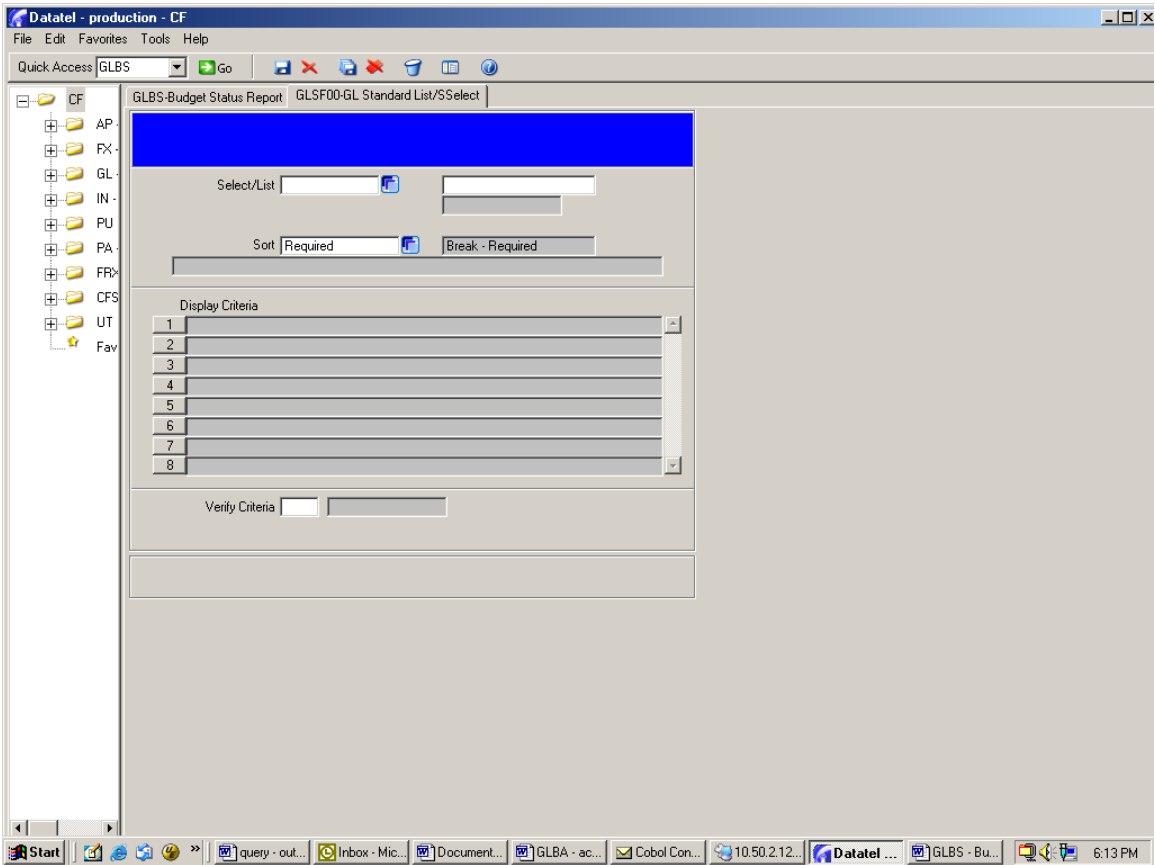
## GLBS – Budget Status Report - Generation Protocols

The screenshot shows the 'Datatel - production - CF' application window. The title bar includes 'File Edit Favorites Tools Help'. Below the title bar is a 'Quick Access' bar with 'GLBS' selected and a 'Go' button. The main window displays the 'GLBS-Budget Status Report' form. The form has a left sidebar with a tree view containing folders: AP, FX, GL, IN, PU, PA, FR, CFS, UT, and Fav. The main area contains the following fields:

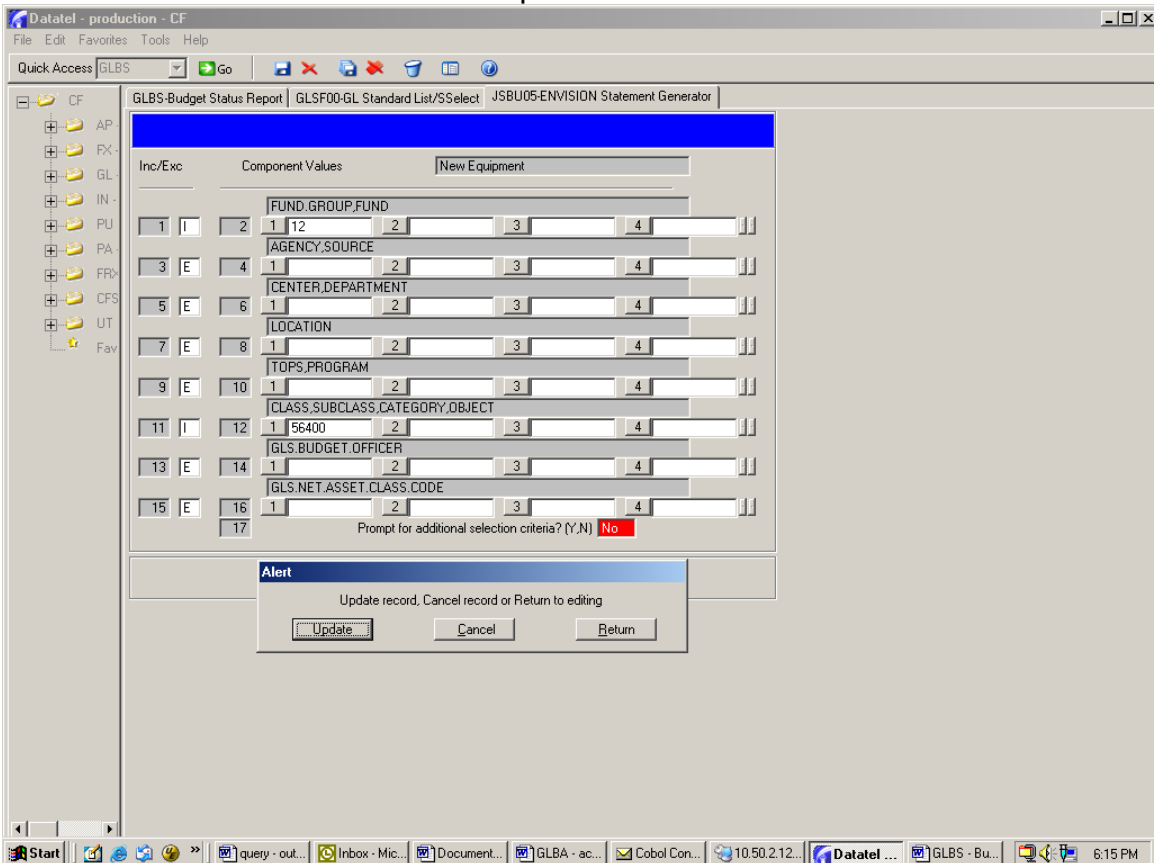
- Fiscal Year: 2006 (highlighted in red), 07/01/05 thru 06/30/06
- Detail or Summary: Detail
- Calendar Ending Month of: [ ]
- Starting Transaction Date: 07/01/05
- Ending Transaction Date: 06/30/06
- Expand Condensed Activity: No
- GL Account Definition: Not defined (highlighted in red), Required, Unspecified
- Proceed with the Report: [Red Button]

The Windows taskbar at the bottom shows the Start button, several open applications (query, Inbox, Document, GLBA, Cobol Con, 10.50.2.12, Datatel, Document), and the system clock showing 6:04 PM.

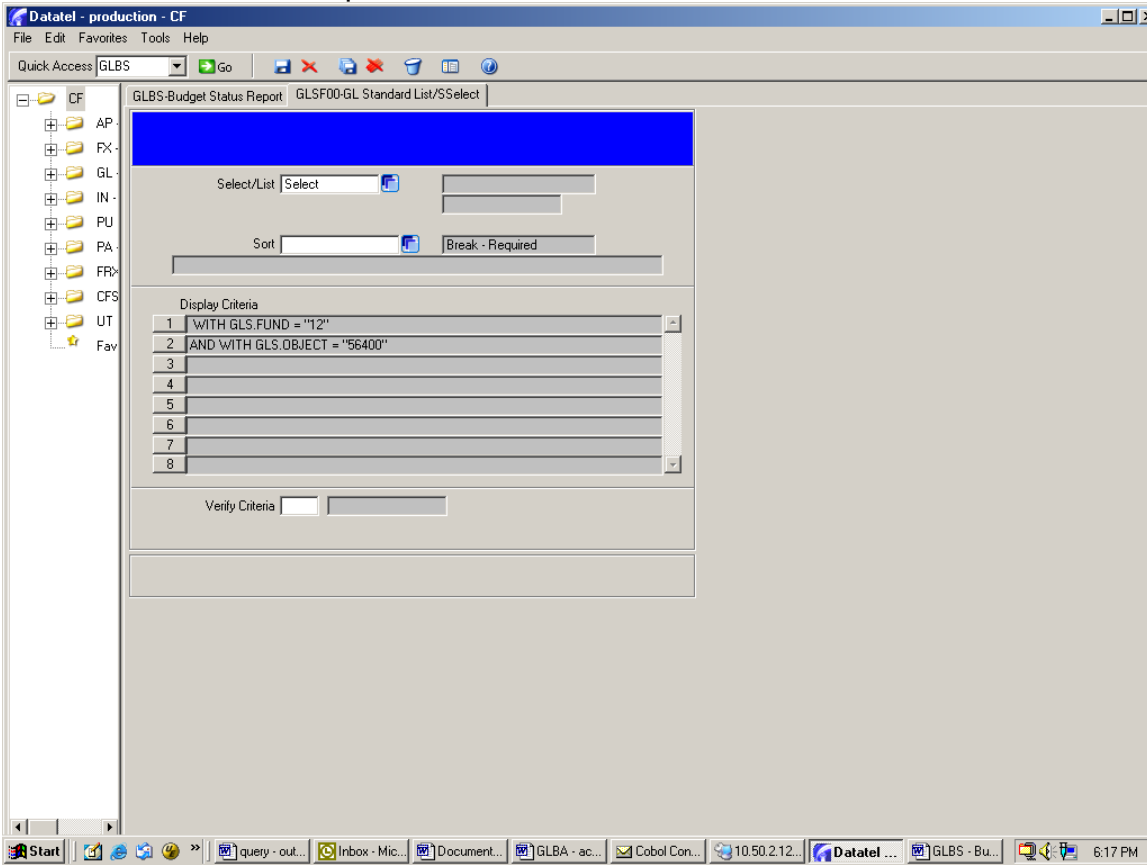
- Type GLBS in the Quick Access box and press =>Go
- Notice the RED areas are required entries and the Fiscal Year is pre-populated to the current fiscal year
- Enter “D” for a detail report –or- “S” for summarized report
- Note Starting and Ending Transaction dates are set to fiscal year standards
- Drill down on the GL Account Definition box and define GL account lookup

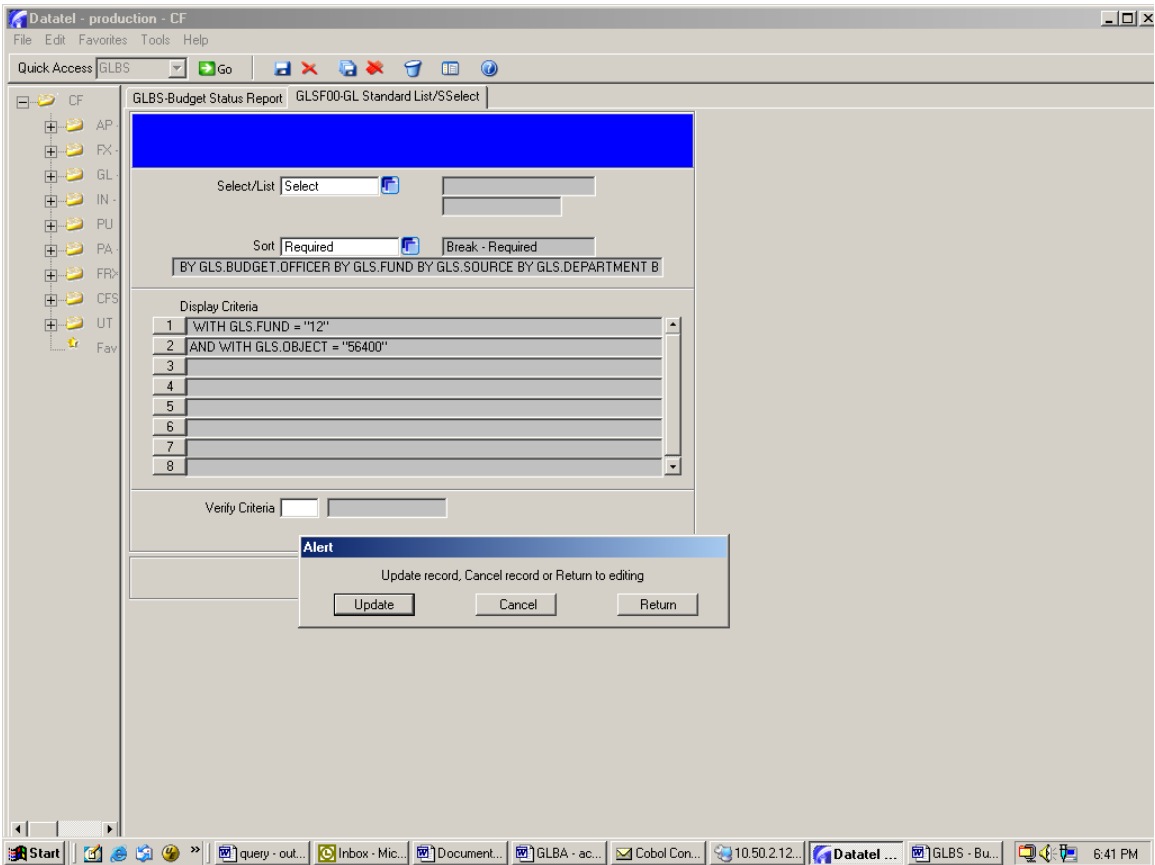
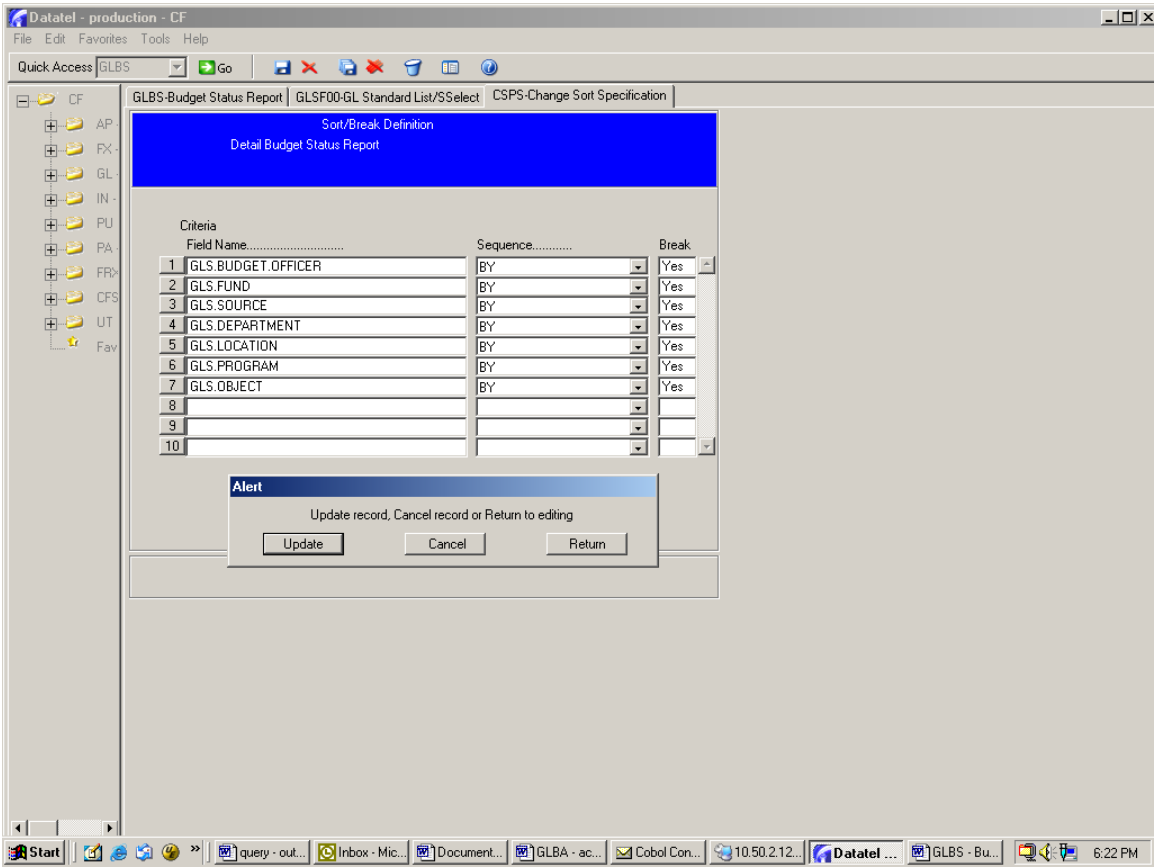


- Drill down on the Select/List option



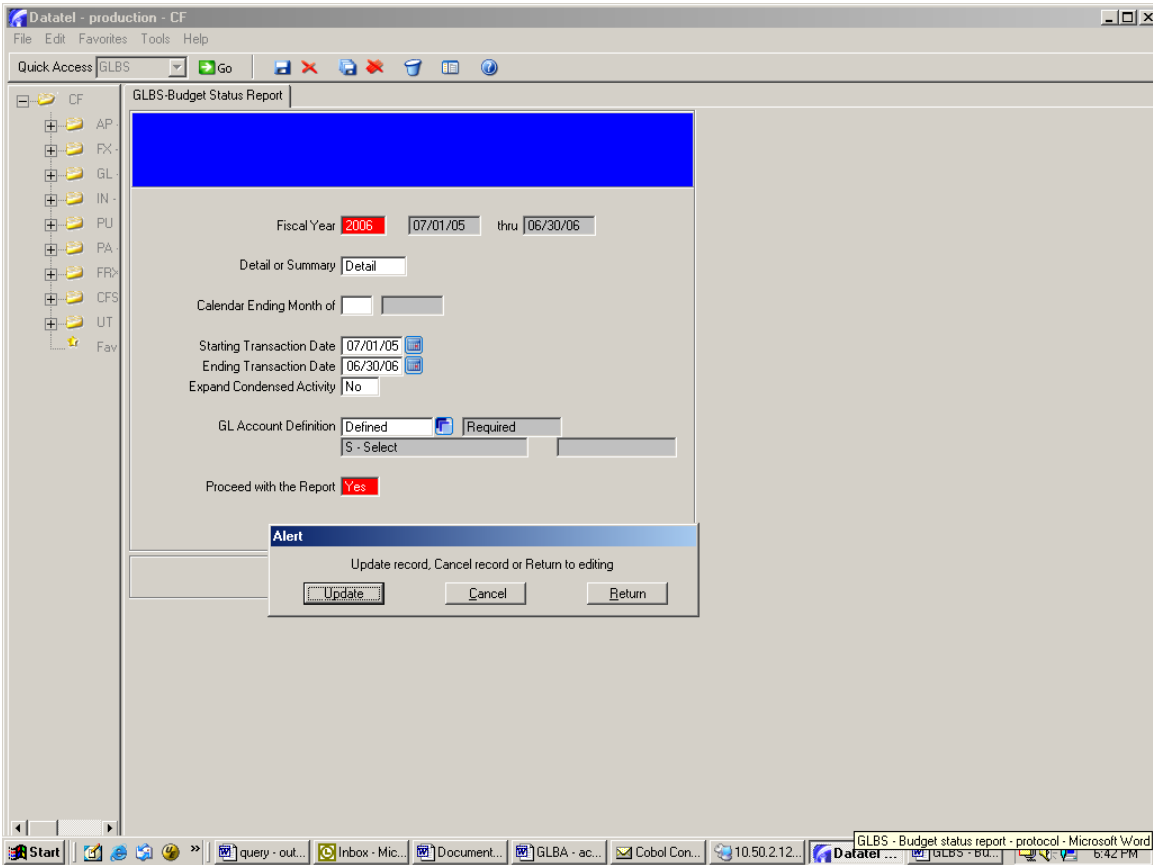
- Type "I" in the Inc/Exc boxes to include or exclude components of the GL account. In this example, included is the Fund and Object (as you would do a partial lookup... ex. 12...56400)
- Enter "Y"es or "N"o in the Prompt for additional selection criteria? (RED is required)
- Press save and update



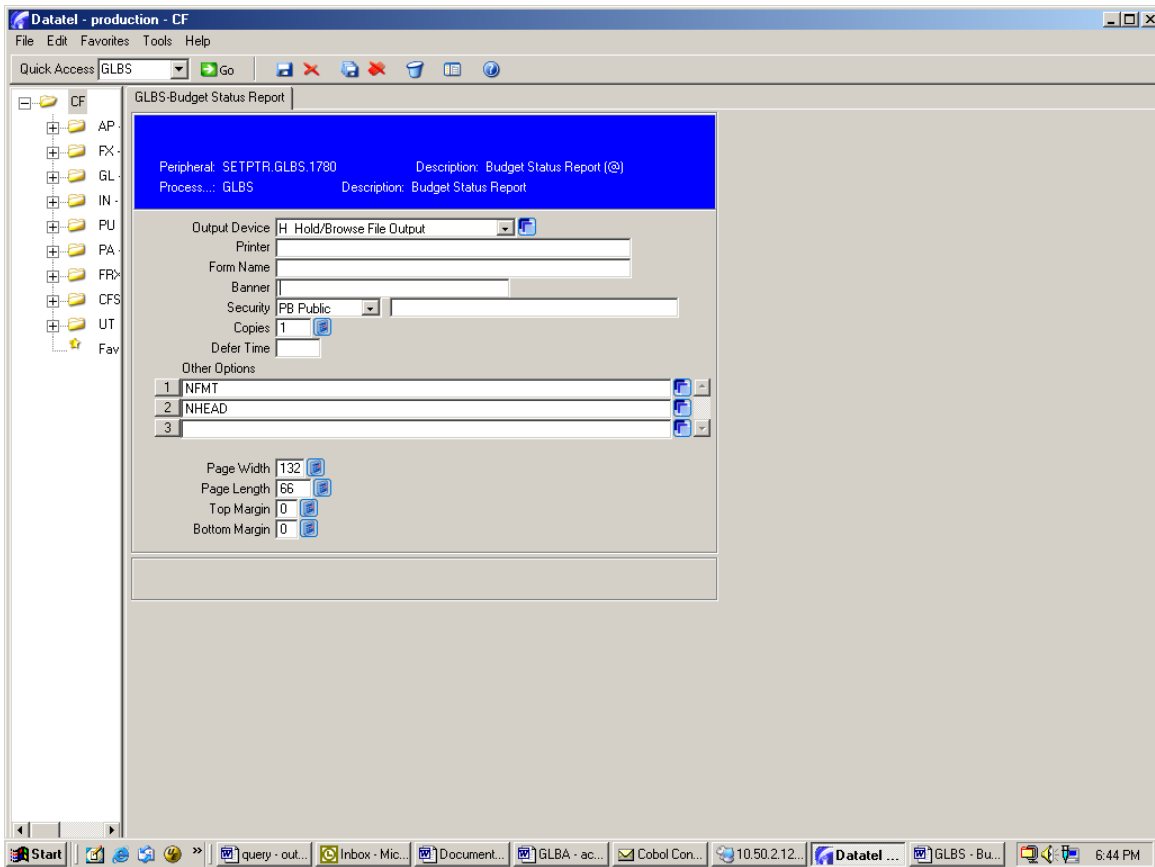




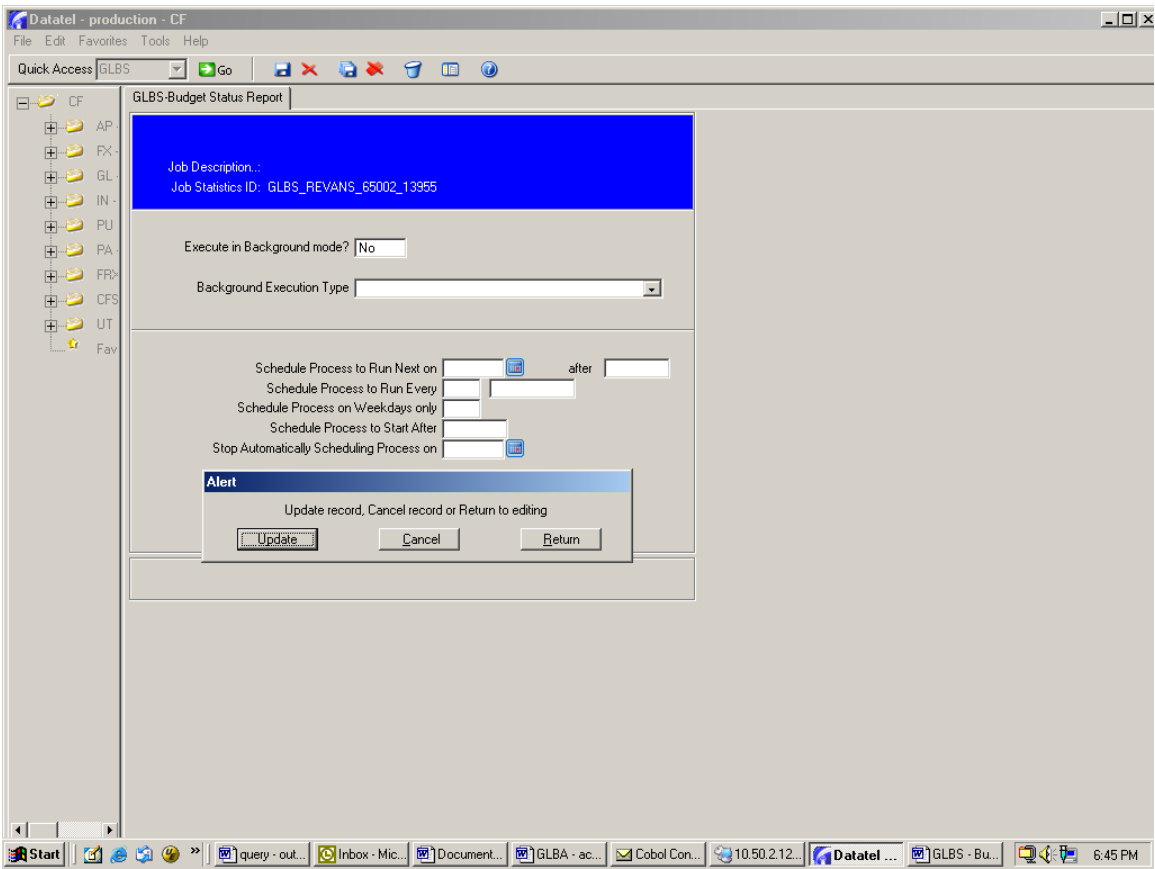
- Press save and update



- Enter "Y" to Proceed with the Report
- Press update



- Enter “H” for Hold/Browse File Output
- Press save and update



- Press update to accept the default to Execute in Background Mode? No

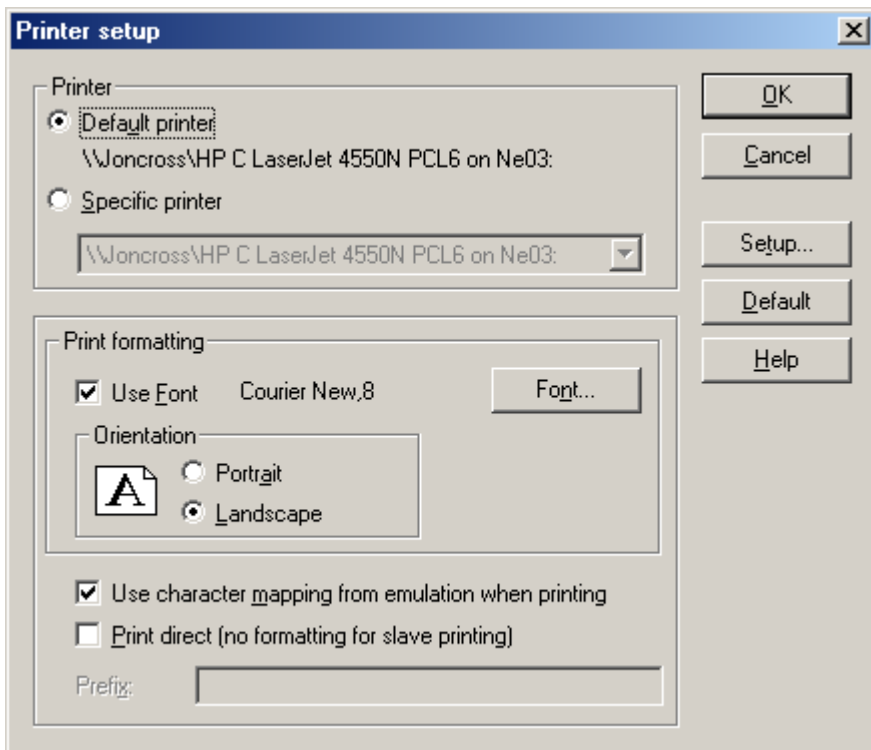
Report Browser

03/16/06 Lassen County Community College Detail Budget Status Report Page: 1  
 Fiscal Year: 2006 For Period 07/01/2005 Thru 06/30/2006 BUDGET.OFFICER: Unassigned

GL Account	Allocated Budget	Revenue/Expenses	Unexpended Balance	Encumbrances	Unencumbered Balance/Pent
12-210-200-1-678000-56400 New Equipment : Title III : Manag. Inform System					
Opening Balances -->					
01/12 P0000124 CalFirst		130,722.96			
01/13 P0000124 CalFirst		130,538.84			
01/13 V0000061 University Lease		130,538.84			
07/01 06F1GLIM LBFinal #1-		130,723.00			
Current Period Totals -->					
To Date Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Future Totals -->					
Fiscal Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Totals for OBJECT: 56400 - New Equipment					
To Date Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Future Totals -->	0.00	0.00		0.00	
Fiscal Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Totals for PROGRAM: 678000 - Manag. Inform System					
To Date Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Future Totals -->	0.00	0.00		0.00	
Fiscal Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Totals for LOCATION: 1 - Main Campus					
To Date Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Future Totals -->	0.00	0.00		0.00	
Fiscal Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Totals for DEPARTMENT: 200 - Dean of Admin Services					
To Date Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-
Future Totals -->	0.00	0.00		0.00	
Fiscal Totals -->	0.00	261,445.96	261,445.96-	0.00	261,445.96-

Windows taskbar: Start, query - out..., Inbox - Mic..., Document..., GLBA - ac..., Cobol Con..., 10.50.2.12..., Datatel..., GLBS - Bu..., 6:47 PM

- Press the local printer icon (first printer on top tool bar) to spool the report to the local printer
- Notice that the arrow buttons on the tool bar will let you browse the report (forward and back) one page at a time –or- go to the beginning or end of the report
- The folder on the tool bar allows you to save the report to disk and the RED “X” closes the browser



- Choose the printer you wish to use. Generally, the default option is the choice for your desktop set up.
- Check the Use Font box and press the Font button to set the font type to Courier New, 8 pt. and Orientation to Landscape.
- Press OK