

Illinois Community College Board

The background features a large, faint watermark of the Seal of the State of Illinois. The seal is circular with a rope-like border. Inside the border, the words "SEAL OF THE STATE OF ILLINOIS" are written in a circular path. In the center of the seal is an eagle with its wings spread, perched on a rock. The eagle is holding a shield on its chest and a banner in its beak. The banner contains the word "STATE SOVEREIGNTY, NATIONAL UNION". The year "1818" is visible at the bottom of the seal.

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ANUAL**

June 2007

Illinois Community College Board
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UNIFORM FINANCIAL REPORTING SYSTEM MANUAL CHANGES

June 2007

All of the changes being made to this manual have been previously implemented in UFRS reporting and simply brings the manual up to date as a reference document and reflects current reporting requirements and practice.

Table of Contents	This is a June 2007 update to the original August 1996 UFRM
Page 2	Section I – Updated first paragraph to note there are two exceptions to reporting dollar amounts as positive.
Page 3	Deleted reference in last line of “Year-to-date expenditures...” paragraph to encumbrances which is data no longer collected.
Page 4	Added the last line of the Annual Budget paragraph. The final audited submission should reflect the final budget after board adopted modifications throughout the year.
Page 4	Added a Building & Remodeling Costs narrative.
Page 5	Deleted the Encumbrance narrative (no longer collecting encumbrance expenditure data).
Page 5	Added a Negative Numbers narrative section.
Page 5	Added a Trust and Agency Activity narrative.
Page 5	Deleted the encumbrance reference in the Reporting Levels narrative section and deleted the Encumbrance column of the <u>Matrix of Required Fields</u> .
Page 6	Section III – Added the first paragraph regarding 110 ILCS 805/2-12m and requirement for collection of UFRS data.
Page 6	Section III – Deleted the Summer term reporting submission. This reporting period was eliminated a number of years ago.
Page 7-11	Updated each fund description for consistency with the <i>Fiscal Management Manual</i> description. The descriptions had been intentionally brief and focused primarily on what expenditures to be classified in the funds, but excluded information regarding the statutory authority for the funds. These changes will reduce the need for users to look at the <i>Fiscal Management Manual</i> for the complete fund description.

UNIFORM FINANCIAL REPORTING SYSTEM MANUAL CHANGES

June 2007
(Continued)

- Page 12 Updated the sentence immediately preceding the Instruction program code of 00-1000-00000-00 to clarify that all balance sheet, revenue, provision for contingency, and interfund transfer accounts should be zero filled. Only expenditure reporting requires program/subprogram codes be used when reporting UFRS data.
- Pages 12 Added 2nd to the last sentence in the Academic Support Program description to provide guidance on classification of certain activity costs.
- Pages 14 Added the last sentence of the Auxiliary Services Program description to provide guidance on classification of fund raising activities.
- Pages 16 Added marketing and public relations costs as items to be included in 00-8030-00000-00 Community Relations program reporting.
- Pages 16 Added building remodeling, internet provider costs as items to be included in 00-8060-00000-00 General Institution program reporting.
- Page 22-24 Updated the revenue account codes for consistency with the *Fiscal Management Manual* codes.
- Page 28 Updated and added 00-0000-52080-00 Retirement Health Insurance expenditure line.
- Page 29 Added the last sentence of 00-0000-53040-00 Maintenance Services to provide guidance on the classification of remodeling and constructions costs that extends the useful life of the building.
- Page 32 Added special insurance for events or special instructional classes to 00-0000-56050-00 General Insurance to provide guidance on the classification of such costs.
- Page 34 Added 00-0000-58080-00 Depreciation.
- Page 34-35 Updated 00-0000-59040-00 Financial Charges and Adjustments and added 00-0000-59042-00 Bond Issuance Costs to provide guidance on the classification of bond issuance costs.
- Page 35 Added claims and settlements to 00-0000-59090-00 Other to provide guidance on the classification of such costs.

UNIFORM FINANCIAL REPORTING SYSTEM MANUAL CHANGES

June 2007
(Continued)

- Page 35 Added language to each of the Interfund Transfer account codes to provide guidance on the effect of amounts posted to these accounts on fund balance. There has been confusion regarding when to submit a negative amount in these interfund transfer account codes.
- Page 37 Section IV updated to reflect current processing practices and requirements; deleted the alternate submission methods (cartridge, tape, diskette); corrected standard file naming convention (misprinted in the manual); and updated contact information. These changes are consistent with all other ICCB data reporting.
- Page 39 Deleted the Encumbrance amount reporting field (columns 55-63) and merged those columns with column 64 as unused column space (no longer collecting encumbrance data).
- Page 39 Deleted the summer submission as a valid choice for columns 32-33.
- Deleted transmittal form since we no longer accept alternate transmission methods. ICCB FTP (file transfer protocol) through the Internet is required.

UNIFORM FINANCIAL REPORTING SYSTEM MANUAL

June 2007

Table of Contents

	<u>Page</u>
Summary of Changes	i
Introduction	1
Section I: Summary of Financial Data Elements	2
Section II: Implementation/Reporting Periods	6
Section III: Reporting Structure	7
A. Codification System	7
B. Fund Codes and Descriptions	7
C. Program and Subprogram Codes and Descriptions	12
D. Type, Object, Subobject and Detailed Subobject Codes and Descriptions	
1) Assets	18
2) Liabilities	20
3) Fund Balance	22
4) Revenue Source	22
5) Expenditures	26
6) Provision for Contingency	36
7) Interfund Transfers	36
Section IV: Reporting Procedures	37
A. Submission of UFRS Data	37
B. Record Layout	38

INTRODUCTION

In response to a statutory requirement, the Illinois Community College Board (ICCB) has established a uniform financial reporting system for community colleges. This reporting system will provide computerized, online comprehensive financial data for use by community colleges in performing financial comparisons and analyses. The system will also provide valuable statewide financial information for use in budget development and in responding to legislative inquiries.

Annual audited data will be considered final data and made available to anyone having access to the Internet. Summer, fall, and spring data will be considered interim data for college use only.

The *Uniform Financial Reporting Manual* provides a basis for colleges to submit revenues and expenditures and asset, liability, and equity balances. We have incorporated many of the data elements from the current *Fiscal Management Manual*. Several data items have been modified to reflect NACUBO classifications and definitions. The terms and definitions should be familiar to all colleges.

Section I provides a summary of the reporting structure and the types of data elements to be reported by the colleges. Section II outlines the implementation of the Uniform Financial Reporting System and establishes the reporting periods. Section III outlines the reporting structure and provides detailed categories and definitions. Section IV outlines the procedures to be used for submission of the financial data.

Section I

SUMMARY OF FINANCIAL DATA ELEMENTS

The *Uniform Financial Reporting Manual* (UFRM) provides for reporting year-to-date revenues and expenditures, as well as current balances of contingencies, and transfers assets, liabilities, and equity accounts. Report structure codes are provided for each of the categories to be reported. The Uniform Financial Reporting System (UFRS) has been designed to provide for colleges to extract or crosswalk financial data elements from their respective accounting systems to the reporting system. The reporting system will recognize the normal carrying balance of each data type (1,2,3,4,5,6,7). Therefore, except for two exceptions as noted in the “negative numbers” paragraph in this section, dollar amounts reported should be positive unless they currently carry a balance opposite of their normal balance.

Revenues and Expenditures

Financial reports derived from revenues and expenditures will contain such data elements as follows:

- Year-to-date revenue transactions will be reported by fund at the object/subobject/detailed subobject levels pursuant to the following revenue types: local governmental sources; state governmental sources; federal governmental sources; student tuition and fees; sales and service fees; facilities revenue; investment revenue; nongovernmental gifts, scholarships, grants, and bequests; and other revenues.

Financial reports derived from revenue data elements at the object\subobject levels will include:

- Local Government Sources: local taxes, chargeback/contractual agreement, bond proceeds, other
- State Governmental Sources: ICCB grants...further detail, Department of Corrections, ISBE, Department of Veterans Affairs....
- Federal Government Sources: Department of Education, Department of Labor, Department of Health and Human Services, other
- Student Tuition and Fees: tuition...further detail, student fees...further detail, student activity assessments, other
- Sales and Service Fees: food/cafeteria, bookstore, athletic fees, public service/continuing education/customized training, other
- Facilities Revenue
- Investment Revenue

- Nongovernmental Gifts, Scholarships, Grants, and Bequests
- Other
- Year-to-date expenditure transactions will be reported by fund, by program/subprogram and object/subobject/detailed subobject levels. Programs include instruction; academic support; student services; public service/continuing education; organized research; auxiliary services; operation and maintenance of plant; institutional support; and scholarships, student grants, and waivers. Program/object level reporting should be reported at the lowest level of detail available.

Within the instruction program, expenditures will be reported by funding category; i.e., Baccalaureate-Oriented Transfer, Business Occupational, Technical Occupational, etc.

Financial reports derived from expenditure data elements at the object/subobject levels include:

- *Salaries*: administrative, professional, teaching faculty, supervisory, academic support, clerical, custodial, student employees, and other.
- *Employee Benefits*: group medical and life insurance, workers compensation insurance, sabbatical leave, unemployment insurance, medicare, social security, staff tuition and fee waivers and other.
- *Contractual Services*: audit services, consultants, architectural services, maintenance services, legal services, office services, instructional service contracts, and other.
- *General Materials and Supplies*: supplies, printing, materials, books and binding costs, publications and dues, advertising, purchases for resale, and other.
- *Travel and Conference/Meeting Expenses*: conference/meeting expenses, in-state travel, out-of-state travel, recruitment, and other.
- *Fixed Charges*: facilities rental, equipment rental, debt principal retirement, interest, general insurance, installment payments for lease/purchase agreements, property and casualty insurance, and other.
- *Utilities*: gas, oil, electricity, water, sewage, telephone, telecommunication, refuse disposal, and other.
- *Capital Outlay*: site acquisition, site improvements, new buildings and additions, building remodeling, office equipment, instructional equipment, equipment service, and other.

- *Other Expenditures:* student grants and scholarships, tuition waivers, tuition chargeback/contractual agreements, facilities charges and adjustments, facilities charges, and other.

Balance Sheet

Financial reports derived from assets, liabilities, and fund equity balances at the object level will contain the following data elements:

- *Assets:* cash, investments, receivables, accrued revenue, interfund receivables, inventory, prepaid expenditures and deferred charges, fixed assets, and other.
- *Liabilities:* payroll deductions payable, current obligations payable, accounts payable, accrued expenses, interfund payable, deferred revenue, fixed liabilities, and other.
- *Fund Balance:* designated fund balance, undesignated fund balance, reserve for encumbrances (if used), and retained earnings.

Basis of Reporting

The basis of accounting must be standardized for purposes of reporting. The manual provides for "significant items" to be accrued/deferred. Significant items include property tax revenues, student tuition and fees, grant amounts received in advance or still outstanding, and salaries and benefits due and payable. These items should be reported on the modified accrual basis, as is the current requirement for the Uniform Financial Statements presented in the audit report.

Selected Reporting Treatments

Academic and Administrative Computing Costs: For reporting purposes, each district will submit their total computing costs in two program/subprogram categories — Academic Computing Support (2040) and Administrative Data Processing (8080).

Annual Budget: Budget amounts should not be reported for types 1, 2, and 3. The fiscal year budget will be reported as an annual amount and not prorated by term. The annual fiscal year budget should be reported with each data submission. Budget amounts should be reported for types 4, 6, and 7 at program/subprogram level of 0000 and at lowest level of object reporting detail (i.e., object/subobject/detail subobject). Further, budget amounts should be reported at lowest level of program/subprogram reporting and the lowest level of object reporting detail (i.e., object/subobject/detail subobject) for type 5 data. The final audited submission should reflect the final budget after board adopted modifications throughout the year, if any.

Building & Remodeling Costs: Generally since any building and remodeling costs benefit the entire institution, such costs should be reported in Institutional Support program/General Institution sub program 8060.

Faculty Salary Costs: Instructional salaries ordinarily will be allocated among the subprogram (instructional area) according to teaching assignments. If this is not possible (or immaterial), instructional salaries should be reported under the subprogram (instructional area) that best reflects the employee's primary area of assignment.

Employee Benefits: Expenditures for employee benefits will be reported in the appropriate program/subprogram and detailed subobject expenditure categories. For those colleges who do not account for benefits at this level throughout the year, costs may be reported in the subobject account "Allocated Employee Benefits" (52999) in the Institutional Support/General Institution program/subprogram. At year-end, with the audited submission, the "allocated" category will be transferred to the appropriate program/subprogram and detailed subobject expenditure categories.

Negative Numbers: The only negative numbers to report in data submissions are 1) accumulated depreciation account code #18900, 2) "transfers to" account codes #71XXX that reduce the fund balance of a fund, and 3) balances that are opposite the account's normal carrying balance.

Trust and Agency Activity: In accordance with Generally Accepted Accounting Principles no revenue, expense, or fund balances will be reported in association with Trust and Agency activities since these activities and dollars should not be college activities or dollars but groups for which the college maintains an accounting record. However, the assets and liabilities of the Trust and Agency activities shall continue to be reported in Fund 10 of the UFRS reporting.

Tuition Waivers: State mandated and institutional waivers will be reported in the program Scholarships, Student Grants, and Waivers as Other Expenditures/Tuition Waivers in the applicable detail subobjects.

Tuition waivers for employees/family will be reported as an employee benefit and will be reported in the appropriate program/subprogram.

Reporting Levels: Districts should not try to report at the higher level since the ICCB system has been developed to calculate high level totals. The edit program will reject such data record and print a "PROVIDE DETAIL" error message. If for some reason you are unable to obtain accounting information from your system to report transaction and budget amounts at the lowest level, you should contact the Illinois Community College Board. The highest level of program reporting (10 Instruction, 20 Academic Support, 30 Student Services, . . .) and object level reporting (1 Assets, 120 Investments, 130 Receivables, . . .) will be calculated by the ICCB based on reporting at the lowest level of detail (subprograms, subobject, and detail subobject).

MATRIX OF REQUIRED FIELDS

<u>Type</u>	<u>Transaction</u>	<u>FY Budget</u>	
1 Assets	X*		
2 Liabilities	X*		
3 Fund Balance	X*		
4 Revenues	X*	X*	
5 Expenditures		X	X
6 Provision	X*	X*	
7 Transfer	X*	X*	

* Program code = 00, subprogram code =00

Section II**IMPLEMENTATION/REPORTING PERIODS**

110 ILCS 805/2-12(m) authorizes the collection of financial data through the Uniform Financial Reporting System. Effective July 1, 1997, Illinois community colleges were required to begin submitting data in a specified format for purposes of data collection and analysis.

Fiscal year 1997 was the first year for full implementation of the Uniform Financial Reporting System. In order to standardize ICCB reporting requirements, data for fiscal year 1997 and thereafter will be reported by instructional periods as defined below. Instructional periods are also used to report credit hour claims and annual enrollment data.

<u>Term</u>	<u>Reporting Period</u>	<u>Due Date</u>
3 Fall	July 1 - December 31	January 31
6 Spring (unaudited)	July 1 - June 30	July 31
Final Audited	July 1 - June 30	October 15

Section III

REPORTING STRUCTURE

CODIFICATION SYSTEM

The reporting structure presented in this manual provides a basis for rapid identification and summarization of financial data. The 13-digit reporting structure identifies financial data elements by fund, program, subprogram, type, object, subobject, and detailed subobject level. These classifications will facilitate standardized reporting among all community college districts. Colleges shall use this reporting structure in submitting financial data.

The following chart summarizes the codification system:

<u>Code</u>	<u>Classification</u>
XX-0000-00000-00	Fund
00-XX00-00000-00	Program
00-00XX-00000-00	Subprogram
00-0000-X0000-00	Type
00-0000-0XX00-00	Object
00-0000-000XX-00	Subobject
00-0000-00000-XX	Detailed Subobject

FUND CODES AND DESCRIPTIONS

01-0000-00000-00 EDUCATION FUND

The Education Fund is established by Section 3-1 of the *Public Community College Act*. The statutory maximum tax rate for the Education Fund is 75 cents per \$100 of equalized assessed valuation for community college districts in cities with less than 500,000 inhabitants.

For community college districts in cities having a population of at least 500,000, Section 7-18 of the *Public Community College Act* establishes an Education Fund with a statutory maximum tax rate of 17.5 cents per \$100 of equalized assessed valuation.

The Education Fund is used to account for the revenues and expenditures of the academic and service programs of the college. It includes the cost of instructional, administrative, and professional salaries; supplies and moveable equipment; library books and materials; maintenance of instructional and administrative equipment; and other costs pertaining to the educational program of the college. (See Sections 3-20.3 and 7-18 of the *Public Community College Act*.)

The local board of trustees may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds, i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund.

02-0000-00000-00 OPERATIONS AND MAINTENANCE FUND

The Operations and Maintenance Fund for community college districts in cities with less than 500,000 inhabitants is established by Section 3-1 and Section 3-20.3 of the *Public Community College Act*. The statutory maximum tax rate is set at ten cents per \$100 of equalized assessed valuation and for community college districts in cities having a population of at least 500,000 is established by Section 7-18 of the *Public Community College Act*. The statutory maximum tax rate is set at five cents per \$100 of equalized assessed valuation.

This fund is used to account for expenditures for the improvement, maintenance, repair, or benefit of buildings and property, including the cost of interior decorating and the installation, improvement, repair, replacement, and maintenance of building fixtures; rental of buildings and property for community college purposes; payment of all premiums for insurance upon buildings and building fixtures. If approved by resolution of the local board, the payment of salaries of janitors, engineers, or other custodial employees; all costs of fuel, lights, gas, water, telephone service, custodial supplies, and equipment; and professional surveys of the condition of college buildings are allowed. (See Sections 3-20.3 and 7-18 of the *Public Community College Act*.)

For community college districts in cities having a population of at least 500,000, this fund is used to account for the construction, acquisition, repair, and improvement of community college buildings; procurement of community college lands, furniture, fuel, libraries, and apparatus; building and architectural supplies; and the purchase, maintenance, repair, and replacement of fixtures generally used in community college buildings, including but not limited to heating and ventilating systems; mechanical equipment; seats and desks; blackboards; window shades and curtains; gymnasium, recreation, auditorium, and lunchroom equipment; and all expenses incident to each of these purposes. Further, if approved by resolution of the local board, the rental of buildings and property for community college purposes is allowable. (See Section 7-18 of the *Public Community College Act*.)

The local board of trustees of any district may make a determination within the budget for the distribution of unrestricted revenues other than local property taxes among the operating funds; i.e., the Education Fund, the Operations and Maintenance Fund, and the Public Building Commission Operation and Maintenance Fund.

03-0000-00000-00 OPERATIONS AND MAINTENANCE FUND (RESTRICTED)

This fund is used to account for monies restricted for building purposes and site acquisition.

It is suggested that protection, health, and safety levies; building bond proceeds; capital renewal grants; and accumulation monies restricted from the operations and maintenance levy for building purposes be accounted for in a series of self-balancing accounts in this fund. ICCB

grants which should be accounted for in this fund include the deferred maintenance grant and other facilities improvement grants which may from time to time be appropriated to the ICCB on behalf of community colleges.

04-0000-00000-00 BOND AND INTEREST FUND

The Bond and Interest Fund is established by Section 3A-1 of the *Public Community College Act*. This fund is used to account for payment of principal, interest, and related charges on any outstanding bonds.

Debt service for each bond issue must be accounted for separately using a group of self-balancing accounts within the fund.

05-0000-00000-00 AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund is established by Section 3-31.1 of the *Public Community College Act* and accounts for college services where a fee is charged to students/staff and the activity is intended to be self-supporting. Each enterprise/service should be accounted for separately using a group of self-balancing accounts within the fund. Examples of accounts in this fund include food services, student stores, and intercollegiate athletics.

Only monies over which the institution has complete control should be included in this fund. Subsidies for auxiliary services by the Education Fund should be shown as transfers to the appropriate account.

06-0000-00000-00 RESTRICTED PURPOSES FUND

The Restricted Purposes Fund is for the purpose of accounting for monies that have restrictions regarding their use. Each specific project should be accounted for separately using a complete group of self-balancing accounts within the Restricted Purposes Fund. Care should be taken in establishing each group of self-balancing accounts so that the accounting and reporting requirements of the grantor are met. If the grantor provides an accounting manual, it should be followed for the group of self-balancing accounts. ICCB grants which should be accounted for in this fund include those found in the State Grant Financial Compliance section III A 12 of this manual. Additionally, this fund should be used to account for other state, federal, or other funds which are restricted for a specific purpose.

07-0000-00000-00 WORKING CASH FUND

The Working Cash Fund is established by Section 3-33.1 of the *Public Community College Act*. This fund is first established without voter approval by resolution of the local board of trustees for the purpose of enabling the district to have on hand at all times sufficient cash to meet the demands for ordinary and necessary expenditures. Additional bonds may be issued, without voter approval, in an amount or amounts not to exceed in the aggregate 75 percent of the total tax extension from the authorized maximum rates for the Education Fund and the Operations and Maintenance Fund combined, plus 75 percent of last known corporate personal property replacement tax allocation.

This fund is used to account for the proceeds of working cash bonds. By making temporary transfers, the Working Cash Fund is used as a source of working capital by other funds. Such temporary transfers assist operating funds in meeting the demands for ordinary and necessary expenditures during periods of temporary low cash balances.

Payments for the principal or interest of working cash bonds should be made from the Bond and Interest Fund. (Section 3-33.1 through Section 3-33.6 of the *Public Community College Act* relate to various provisions for the Working Cash Fund.)

For purposes of GASB reporting in the annual external audit, the Working Cash Fund bond principal would be classified as Restricted- Expendable since procedures for the abolishment of this fund exist in 110 ILCS 805/3-33.6. and interest earned by the bond principal would be classified as Unrestricted since 110 ILCS 805/3-33.6. allows the earned interest to be transferred to the education or operation and maintenance funds with no restrictions and no requirement for repayment.

08-0000-00000-00 GENERAL FIXED ASSETS ACCOUNT GROUP

This group of accounts is be used to record the value of plant assets and is normally supported by detailed inventory records.

09-0000-00000-00 GENERAL LONG-TERM DEBT ACCOUNT GROUP

This group of accounts is used to record long-term liabilities.

10-0000-00000-00 TRUST AND AGENCY FUND

The Trust and Agency Fund, established by Section 3-27c of the *Public Community College Act*, is used to receive and hold funds when the college serves as a custodian or fiscal agent for another body. The college has an agency rather than a beneficial interest in these monies. Each agency's monies should be accounted for by a complete group of self-balancing accounts, or subfund, within this fund. College club monies, for example, should be accounted for in this fund. The Trust and Agency Fund has no revenues, expenditures, or fund balances of its own.

11-0000-00000-00 AUDIT FUND

The Audit Fund is established by 50 ILCS 310/9 of Illinois Compiled Statutes for recording the payment of auditing expenses. The audit tax levy should be recorded in this fund, and monies in this fund only should be used for the payment of auditing expenses.

12-0000-00000-00 LIABILITY, PROTECTION, AND SETTLEMENT FUND

This fund is established pursuant to 745 ILCS 10/9-107 and 40 ILCS 5/21-110.1 of the Illinois Compiled Statutes. The tort liability and Medicare insurance/FICA tax levies should be recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the purposes authorized under 745 ILCS 10/9-107, for example, the payment of tort liability, unemployment, or worker's compensation

insurance or claims, or 40 ILCS 5/21-110.1, i.e., the cost of participation in the federal Medicare/Social Security programs. Revenue and expenditures for each type of insurance coverage should be accounted for separately using a complete set of self-balancing accounts within the Liability, Protection, and Settlement Fund. Only the costs paid from levy funds should be accounted for in this fund.

13-0000-00000-00 BUILDING BOND PROCEEDS FUND

Proceeds from construction bonds issued pursuant to Sections 3A-1, 7-25, 7-26, and 7-27 of the *Public Community College Act* may be recorded in this fund. Revenues from each bond issue must be accounted for separately using a group of self-balancing accounts within the fund. Expenditures from this fund are governed by the district's building bond indenture(s). Proceeds from construction bonds may be recorded in the Operations and Maintenance Fund (Restricted).

14-0000-00000-00 PUBLIC BUILDING COMMISSION RENTAL FUND

The Public Building Commission Rental Fund is established by the Public Building Commission Act for utilizing public building commission financing. Monies in this fund should be used to pay any obligations incurred under a lease(s) with a public building commission. Each lease must be accounted for separately using a group of self-balancing accounts within this fund. The Public Building Commission Act was amended to exclude applicability to community colleges. Therefore, no new financing may be obtained but existing financing will continue to be accounted for in this fund.

15-0000-00000-00 PUBLIC BUILDING COMMISSION OPERATIONS AND MAINTENANCE FUND

The Public Building Commission Operations and Maintenance Fund is established, for districts in cities having a population of at least 500,000, by the Public Building Commission Act and utilizing public building commission financing. This fund should be used to record the cost of maintaining and operating the property of a public building commission as specified in agreements with the public building commission. Each agreement to operate and maintain property must be accounted for separately using a group of self-balancing accounts within this fund. The Public Building Commission Act was amended to exclude applicability to community colleges. Therefore, no new financing may be obtained but existing financing will continue to be accounted for in this fund.

PROGRAM AND SUBPROGRAM CODES AND DESCRIPTIONS

00-0000-00000-00 ASSETS, LIABILITIES, FUND BALANCE, REVENUES, EXPENDITURES, PROVISION FOR CONTINGENCY, AND INTERFUND TRANSFERS

This program/subprogram code should be zero filled for all balance sheet, revenue, provision for contingency, and interfund transfer accounts.

00-1000-00000-00 INSTRUCTION

Instruction consists of those activities dealing directly with the teaching of students. It includes the activities of faculty in the baccalaureate-oriented/transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It includes expenditures for department chairpersons, administrators, and support staff for whom instruction is an important role. It also includes all equipment, materials, supplies, and costs that are necessary to support the instructional program.

Instructional salaries ordinarily will be allocated among the subprograms (instructional area) according to teaching assignment. If this is not possible (or immaterial), instructional salaries should be reported under the subprogram (instructional area) that best reflects the employee's primary area of assignment.

00- <u>1010</u> -00000-00	1010.	Baccalaureate-Oriented Transfer
00- <u>1020</u> -00000-00	1020.	Business Occupational
00- <u>1030</u> -00000-00	1030.	Technical Occupational
00- <u>1040</u> -00000-00	1040.	Health Occupational
00- <u>1050</u> -00000-00	1050.	Remedial Studies
00- <u>1060</u> -00000-00	1060.	Adult Basic and Adult Secondary Education
00- <u>1070</u> -00000-00	1070.	General Studies
00- <u>1090</u> -00000-00	1090.	Other

00-2000-00000-00 ACADEMIC SUPPORT

This category includes activities designed to provide support services for the institution's primary missions of instruction, public service, and research. Academic support includes the operation of the library, educational media services, instructional materials center, and academic computing used in the learning process. Some other activities include tutoring,

learning skills centers, and reading and writing centers, that can be reported in the “2090 Other” category. It also includes expenditures for all equipment, materials, supplies, and costs that are necessary to support this function.

00- <u>2010</u> -00000-00	2010.	Library Center Organized activities which directly support the operation of a catalogued or otherwise classified collection.
00- <u>2020</u> -00000-00	2020.	Instructional Materials Center Support activities providing audio/visual or other services utilized to provide instructional information; i.e., filmstrips, overheads, and projectors.
00- <u>2030</u> -00000-00	2030.	Educational Media Services Organized activities that aid in or support the transmission of instruction via electronic media; i.e., distance learning (telecommunications). Faculty salary costs should not be included. Report under the appropriate instruction subprogram.
00- <u>2040</u> -00000-00	2040.	Academic Computing Support Organized activities that provide computing support of the institution's instruction, research, and public service programs. Excluded from this category is administrative data processing which is classified as institutional support.
00- <u>2080</u> -00000-00	2080.	Academic Administration and Planning Activities specifically designed to provide administrative and management support to the academic programs. Included in this category are the expenditures of academic deans, but not the expenditures of department chairpersons (included under appropriate instructional area). Expenditures for course and curriculum development also are included in this category. Expenditures associated with the Chief Academic Office should be classified as Institutional Support/Executive Management.
00- <u>2090</u> -00000-00	2090.	Other
00- <u>3000</u> -00000-00		STUDENT SERVICES

The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies, and costs that are necessary to support this function.

- 00-3010-00000-00 3010. Admissions and Records
- 00-3020-00000-00 3020. Counseling and Career Guidance
Organized placement, career guidance and personal counseling services for students. It includes vocational testing and counseling services and activities of the placement office.
- 00-3030-00000-00 3030. Student Health Service
Includes expenditures for health services (unless operated as an Auxiliary Enterprise).
- 00-3040-00000-00 3040. Financial Aid Administration
Includes expenditures for financial aid services and assistance to students. Do not include direct grants to students which should be classified as scholarships.
- 00-3060-00000-00 3060. Social and Cultural Development
Organized activities that provide for students' social and cultural development outside the formal academic program. It includes activities primarily supported by college monies such as cultural events, student newspapers, student organizations, etc. Activities included in this category are not expected to be self-supporting. Student activities that are intended to be self-supporting should be reported in Auxiliary Services.
- 00-3080-00000-00 3080. Administration
Organized administrative activities that provide assistance and support to the needs of students. Includes special services provided for particular types of students (i.e., veterans, minorities, students with disabilities). Expenditures for the Chief Student Services Officer may be included under Institutional Support/Executive Management if that position is designated as a top level administrator, i.e., Vice President.
- 00-3090-00000-00 3090. Other
- 00-4000-00000-00 PUBLIC SERVICE/CONTINUING EDUCATION

Public service consists of noncredit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.

00- <u>4010</u> -00000-00	4010.	Community Education (Noncredit Instructional) Instructional activities carried out that do not result in credit towards a degree or certificate.
00- <u>4020</u> -00000-00	4020.	Customized Training (Instructional) Includes workshops, conferences, and seminars designed to provide individually tailored instruction to individuals and groups external to the institution.
00- <u>4030</u> -00000-00	4030.	Professional Development Includes activities which provide more general development of individuals, i.e., Total Quality management training, personal growth, etc.
00- <u>4040</u> -00000-00	4040.	Community Services (Noninstructional) Includes expenditures for activities designed to provide general community services, excluding instruction. These activities make available institutional resources; i.e., use of college facilities for public activities, small business services, etc.
00- <u>4080</u> -00000-00	4080.	Administration
00- <u>4090</u> -00000-00	4090.	Other
00- <u>5000</u> -00000-00		ORGANIZED RESEARCH

Organized research includes any separately budgeted research projects, other than institutional research projects that are included under institutional support, whether supported by the college or by an outside person or agency. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

00-6000-00000-00 AUXILIARY SERVICES

Auxiliary Services provides for the operation of the cafeteria, bookstore, student organizations, athletics, and other related activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function. Activities included in Auxiliary Services should be self-supporting. Fund raising activities should be reported in the Institutional Support program/subprogram Community Relations 8030.

00- <u>6010</u> -00000-00	6010.	Food Service
00- <u>6020</u> -00000-00	6020.	Bookstore
00- <u>6030</u> -00000-00	6030.	Child Care Center

00-6040-00000-00 6040. Intercollegiate Athletics

00-6050-00000-00 6050. Student Organizations
Includes activities primarily intended to furnish services to students for which a fee is charged. For example, a student health center is included (if operated as an Auxiliary Enterprise).

00-6080-00000-00 6080. Administration

00-6090-00000-00 6090. Other

00-7000-00000-00 OPERATION AND MAINTENANCE OF PLANT

Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities, as well as equipment, materials, supplies, fire protection, property insurance, and other costs that are necessary to support this function.

00-7010-00000-00 7010. Maintenance

00-7020-00000-00 7020. Custodial

00-7030-00000-00 7030. Grounds

00-7040-00000-00 7040. Campus Security

00-7050-00000-00 7050. Transportation

00-7060-00000-00 7060. Plant Utilities

00-7080-00000-00 7080. Administration

00-7090-00000-00 7090. Other

00-8000-00000-00 INSTITUTIONAL SUPPORT

Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution. Examples include expenses for the governing board, administrative data processing, fiscal operations, legal services, etc.

- 00-8010-00000-00 8010. Executive Management
 All officers with college-wide responsibilities, such as the president, chief academic officer, chief business officer, chief student affairs officer, and chief development officer. The chief student affairs officer may be classified as Student Services Administration depending on the scope of their institutional responsibilities. In some colleges, this position may not have authority over college-wide functions.
- 00-8020-00000-00 8020. Fiscal Operations
 Includes accounting, bursar's office, and internal auditing.
- 00-8030-00000-00 8030. Community Relations
 Activities concerned with community and alumni relations, including fund-raising (excluding auxiliary activities), marketing and public relations.
- 00-8040-00000-00 8040. Administrative Support Services
 Includes personnel, purchasing, shipping/receiving, etc.
- 00-8050-00000-00 8050. Board of Trustees
- 00-8060-00000-00 8060. General Institution
 Includes legal services, general insurance, building remodeling, internet provider costs, and other items benefitting the institution.
- 00-8070-00000-00 8070. Institutional Research
- 00-8080-00000-00 8080. Administrative Data Processing
- 00-8090-00000-00 8090. Other
- 00-9000-00000-00 SCHOLARSHIPS, STUDENT GRANTS, AND WAIVERS
- This category includes activities in the form of grants to students, prizes and awards, chargebacks, and aid to students in the form of state-mandated and institutional tuition and fee waivers. Employees/family tuition waivers are not included in this category.
- 00-9010-00000-00 9010. Scholarships/Grants
- 00-9020-00000-00 9020. Waivers
- 00-9030-00000-00 9030. Chargeback/Contractual Agreements

00-0000-13090-00 13090. Other Receivables

00-0000-14000-00 ACCRUED REVENUE

Revenue earned and not collected.

00-0000-14010-00 14010. Accrued Interest

00-0000-14020-00 14020. Accrued Tuition and Fees

00-0000-14030-00 14030. Accrued State Grants

00-0000-14030-01 14030.01 ICCB Grants

00-0000-14030-02 14030.02 Other State Grants

00-0000-14040-00 14040. Accrued Federal Grants

00-0000-14090-00 14090. Other Accrued Revenue

00-0000-15000-00 INTERFUND RECEIVABLES

00-0000-16000-00 INVENTORY

This category is used to account for the value of supplies or salable goods on hand. In proprietary funds, supplies are considered to be expended at the time they are removed from a stockroom or other storage area for distribution. In governmental funds, expenditures are recognized at the time of purchase.

00-0000-16010-00 16010. Stationery Stores

00-0000-16020-00 16020. Bookstore

00-0000-16030-00 16030. Cafeteria

00-0000-16090-00 16090. Other

00-0000-17000-00 PREPAID EXPENDITURES AND DEFERRED CHARGES

Prepaid expenditures are expenditures not fully chargeable to the fiscal period in which made; are spread over a short period of time; and are regularly recurring costs of

00-0000-22090-00 22090. Other Current Obligations

00-0000-23000-00 ACCOUNTS PAYABLE

Amounts owed to private persons, firms, governmental units, or other current obligations payable, except interfund payables.

00-0000-24000-00 ACCRUED EXPENSE

Expenses which have been incurred and have not been paid.

00-0000-25000-00 INTERFUND PAYABLES

Amounts owed by a fund to another fund.

00-0000-27000-00 DEFERRED REVENUE

Revenues applicable to a subsequent fiscal period (fiscal year for property taxes and terms for student tuition and fees) recognized as a deferred credit in the current fiscal period, not as current revenue. Any other significant deferred revenue also should be recorded into the appropriate fiscal period.

00-0000-27010-00 27010. Tuition and Fees

00-0000-27030-00 27030. Property Taxes

00-0000-27090-00 27090. Other Deferred Revenue

00-0000-28000-00 FIXED LIABILITIES

Principal and interest of long-term obligations, including bonds, rentals, etc., not due during the current year.

00-0000-28010-00 28010. Bonds Payable

00-0000-28090-00 28090. Other Fixed Liabilities

00-0000-29000-00 OTHER LIABILITIES

Legal obligations which do not fit into specific liability categories.

00-0000-30000-00 FUND BALANCE

The amount by which the value of the assets of a fund exceeds the value of the liabilities of that fund.

00-0000-31000-00 DESIGNATED FUND BALANCE

A portion of the fund balance may be designated by board resolution to fund anticipated expenditures.

00-0000-32000-00 UNDESIGNATED FUND BALANCE

If a portion of a fund balance is designated, the remaining amount of the fund balance shall be identified as undesignated.

00-0000-33000-00 RESERVE FOR ENCUMBRANCES

A reserve for encumbrances, if any, should be reported as part of the fund balance. Such reserves are not available for expenditures.

00-0000-34000-00 RETAINED EARNINGS00-0000-40000-00 REVENUE SOURCE00-0000-41000-00 LOCAL GOVERNMENTAL SOURCES

Revenues from district taxes, from chargebacks, and from all governmental agencies below the state level.

00-0000-41010-00 41010. Local Taxes

00-0000-41040-00 41040. Chargeback/Contractual Agreement Revenue

00-0000-41050-00 41050. Bond Proceeds

00-0000-41090-00 41090. Other Local Governmental Sources

00-0000-42000-00 STATE GOVERNMENTAL SOURCES

State revenues from all state governmental agencies.

00-0000- <u>42010-00</u>	42010.	ICCB Grants
00-0000- <u>42010-01</u>	42010.01	Base Operating Grants - Includes all components of base grants and small college grant funding
00-0000- <u>42010-02</u>	42010.02	Equalization Grants
00-0000- <u>42010-04</u>	42010.04	Initial Grant
00-0000- <u>42010-05</u>	42010.05	Workforce Development (Business/Industry) Grants
00-0000- <u>42010-07</u>	42010.07	Retirees Health Insurance Grants
00-0000- <u>42010-08</u>	42010.08	Student Success Grant
00-0000- <u>42010-09</u>	42010.09	Special Initiative Grants - Grants not identified elsewhere in ICCB grant section and awarded on a competitive basis.

00-0000-42010-10 through 00-0000-42010-16 previously used for grants that have been discontinued, but we are maintaining the UFRS history in these account codes.

00-0000- <u>42010-17</u>	42010.17	P-16 Initiative
00-0000- <u>42010-18</u>	42010.18	ADA - Access for All Grants
00-0000- <u>42010-19</u>	42010.19	Adult Education -State Basic Grants
00-0000- <u>42010-20</u>	42010.20	Adult Education- Public Assistance Grants
00-0000- <u>42010-21</u>	42010.21	Adult Education -Performance Grants
00-0000- <u>42010-30</u>	42010.30	Career and Technical Education (CTE) Formula Grant
00-0000- <u>42010-31</u>	42010.31	CTE/Program Improvement Grant

00-0000-42010-90 through 00-0000-42010-92 previously used for grants that have been discontinued, but we are maintaining the UFRS history in these account codes.

00-0000- <u>42010-98</u>	42010.98	Additional Designated Grant
00-0000- <u>42010-99</u>	42010.99	Other
00-0000- <u>42020-00</u>	42020.	Department of Corrections
00-0000- <u>42030-00</u>	42030.	Illinois State Board of Education
00-0000- <u>42030-99</u>	42030.99	Other ISBE Grants

00-0000- <u>42040</u> -00	42040.	Department of Commerce and Economic Opportunity
00-0000- <u>42050</u> -00	42050.	Department of Veterans Affairs
00-0000- <u>42060</u> -00	42060.	Corporate Personal Property Replacement Tax Revenue (CPPRT)
00-0000- <u>42070</u> -00	42070.	Illinois Student Assistance Commission
00-0000- <u>42080</u> -00	42080.	Department of Central Management Services
00-0000- <u>42090</u> -00	42090.	Other Illinois Governmental Sources

00-0000-43000-00 FEDERAL GOVERNMENTAL SOURCES

Federal revenues from all agencies of the federal government and pass-through agencies.

00-0000- <u>43010</u> -00	43010.	Department of Education
00-0000- <u>43020</u> -00	43020.	Department of Labor
00-0000- <u>43030</u> -00	43030.	Department of Health and Human Services
00-0000- <u>43090</u> -00	43090.	Other Federal Governmental Sources

00-0000-44000-00 STUDENT TUITION AND FEES

All tuition and fees (less refunds, remissions, and exemptions) assessed against students for educational and general purposes.

00-0000- <u>44010</u> -00	44010.	Tuition
00-0000- <u>44010</u> -01	44010.01	Resident
00-0000- <u>44010</u> -02	44010.02	Out-of-District
00-0000- <u>44010</u> -03	44010.03	Out-of-State
00-0000- <u>44010</u> -04	44010.04	International
00-0000- <u>44010</u> .99	44010.99	Other Tuition
00-0000- <u>44020</u> -00	44020.	Student Fees
00-0000- <u>44020</u> -01	44020.01	Laboratory Fees
00-0000- <u>44020</u> -02	44020.02	Application Fees

00-0000- <u>44020-03</u>	44020.03	Course Fees
00-0000- <u>44020-09</u>	44020.09	Other Fees
00-0000- <u>44030-00</u>	44030.	Student Activity Assessments
00-0000- <u>44090-00</u>	44090.	Other Student Tuition and Fees
00-0000- <u>45000-00</u>	SALES AND SERVICE FEES	

All fees and charges for auxiliary enterprise sales; admissions charges; all sales and service charges; contract payment revenues for materials or services from private persons, firms, or other nongovernmental entities; and revenue received for providing customized training courses or workshops.

00-0000- <u>45010-00</u>	45010.	Food/Cafeteria
00-0000- <u>45020-00</u>	45020.	Bookstore
00-0000- <u>45030-00</u>	45030.	Athletic Fees
00-0000- <u>45040-00</u>	45040.	Public Service/Community Education/Customized Training
00-0000- <u>45090-00</u>	45090.	Other Sales and Services

00-0000-46000-00 FACILITIES REVENUE

Revenue from the use of college facilities.

00-0000-47000-00 INVESTMENT REVENUE

Revenue from investments.

00-0000-48000-00 NONGOVERNMENTAL GIFTS, SCHOLARSHIPS, GRANTS, AND BEQUESTS

Revenues from private persons, firms, foundations, or other nongovernmental entities in the form of restricted or unrestricted gifts, scholarships, bequests, or grants for specific projects.

00-0000-~~49~~0000-00 OTHER REVENUES

Revenues which do not fit into specific revenue source categories.

00-0000-~~50~~0000-00 EXPENDITURES00-0000-~~51~~0000-00 SALARIES

Salaries and wages paid to an employee, before any deductions, for personal services rendered to the community college district.

Salaries should be charged to the program area that most accurately reflects the employee's area of responsibility. In the case of instructional salaries, where an employee's responsibilities may be split among several instructional areas, the wages should be reported in the category that best reflects the employee's primary area of responsibility.

00-0000-51010-00 51010. Administrative staff are line officers of the college who manage, conduct, and administer programs, staff, and operations of the board of trustees. Administrators shall be defined by the local board of trustees. Examples include the president, deans, directors, managers, and the stipend and released time of the divisional chairpersons.

00-0000- <u>51010-01</u>	51010.01	Administrative staff - full-time
00-0000- <u>51010-02</u>	51010.02	Administrative staff - part-time
00-0000- <u>51010-03</u>	51010.03	Administrative staff - temporary

00-0000-51020-00 51020. Professional/technical staff are personnel who do not directly support the process of teaching and whose support is not critical to the process of teaching. Such positions include data analysts, accountants, computer programmers, engineers, internal auditors, etc.

00-0000- <u>51020-01</u>	51020.01	Professional/technical staff - full-time
00-0000- <u>51020-02</u>	51020.02	Professional/technical staff - part-time
00-0000- <u>51020-03</u>	51020.03	Professional/technical staff - temporary
00-0000- <u>51020-04</u>	51020.04	Professional/technical staff - overtime

00-0000-51030-00 51030. Teaching faculty are individuals who spend more than one-half (50 percent) of their workload in the activity of teaching and providing instruction to students. A full-time workload will be defined by the local board of trustees. Note: The release time of divisional chairpersons should be included in 51010.

00-0000- <u>51030-01</u>	51030.01	Teaching faculty - full-time
00-0000- <u>51030-02</u>	51030.02	Teaching faculty - part-time
00-0000- <u>51030-03</u>	51030.03	Teaching faculty - temporary
00-0000- <u>51030-04</u>	51030.04	Teaching faculty - overload

Overload salaries are wages received for teaching additional classes beyond the full-time load as defined by contract or the local board of trustees. Temporary salaries would include substitute teachers.

00-0000-51040-00 51040. Supervisory staff are individuals who have the duty, responsibility, or authority to recommend the employment, transfer, suspension, dismissal, promotion, assignment, reward, or discipline of other staff both full- and part-time. Supervisory positions shall be identified by the local board of trustees.

00-0000- <u>51040-01</u>	51040.01	Supervisory staff - full-time
00-0000- <u>51040-02</u>	51040.02	Supervisory staff - part-time
00-0000- <u>51040-03</u>	51040.03	Supervisory staff - temporary

00-0000-51050-00 51050. Academic support staff are individuals who exercise professional judgment and discretion and directly support the teaching and learning process. Individuals in this classification shall be limited to librarians and counselors unless other categories are authorized by the local board of trustees.

00-0000- <u>51050-01</u>	51050.01	Academic support - full-time
00-0000- <u>51050-02</u>	51050.02	Academic support - part-time
00-0000- <u>51050-03</u>	51050.03	Academic support - temporary
00-0000- <u>51050-04</u>	51050.04	Academic support - overload

00-0000-51060-00 51060. Clerical staff are employees who are engaged in the process of keeping records and processing information upon the direction and request of professional college staff. Examples include secretaries, clerks, bookkeepers, data processing operators, printing operators, and general office personnel.

00-0000- <u>51060-01</u>	51060.01	Clerical - full-time
00-0000- <u>51060-02</u>	51060.02	Clerical - part-time
00-0000- <u>51060-03</u>	51060.03	Clerical - temporary
00-0000- <u>51060-04</u>	51060.04	Clerical - overtime

00-0000-51070-00 51070. Custodial/maintenance staff are employees who are engaged in housekeeping and the maintenance/repair of college facilities and equipment.

00-0000- <u>51070-01</u>	51070.01	Custodial/maintenance - full-time
00-0000- <u>51070-02</u>	51070.02	Custodial/maintenance - part-time
00-0000- <u>51070-03</u>	51070.03	Custodial/maintenance - temporary
00-0000- <u>51070-04</u>	51070.04	Custodial/maintenance - overtime

00-0000-51080-00 51080. Student employees

00-0000-51090-00 51090. Other salaries
Staff not included in the previous categories.

00-0000-52000-00 EMPLOYEE BENEFITS

The cost of all employee benefits, including the portion of insurance paid for by the college (not including the portion withheld from the employee's wages when both the employee and the college contribute toward the benefit), sabbatical leave salaries, and any pension contributions paid by the community college district. Payments for self-insurance programs will be reported in the appropriate classification.

00-0000-52010-00 52010. Group Medical and Life Insurance

00-0000- <u>52010-01</u>	52010.01	Medical
00-0000- <u>52010-02</u>	52010.02	Dental
00-0000- <u>52010-03</u>	52010.03	Vision
00-0000- <u>52010-04</u>	52010.04	Life
00-0000- <u>52010-05</u>	52010.05	Long-term disability

00-0000-52020-00 52020. Workers Compensation Insurance

00-0000-52030-00 52030. Sabbatical Leave

00-0000-52040-00 52040. Unemployment Insurance

00-0000-52050-00 52050. Medicare

00-0000-52060-00 52060. FICA - Social Security

00-0000-52070-00 52070. Staff/Family Tuition Waivers

00-0000-52080-00 52080. Retirement Health Insurance

00-0000-52090-00 52090. Other Employee Benefits

00-0000-52999-00 52999. Allocated Employee Benefits

00-0000-53000-00 CONTRACTUAL SERVICES

Charges for services rendered by firms or persons not employed by the local board of trustees, including the following:

- 00-0000-53010-00 53010. Audit Services
Services rendered in providing the annual college audit.
- 00-0000-53020-00 53020. Consultants
Educational or administrative consultants employed for a specific task.
- 00-0000-53030-00 53030. Architectural Services
Architectural and engineering services.
- 00-0000-53040-00 53040. Maintenance Services
All repairs performed on a contractual basis, as well as any other contractual charges for the maintenance of college land, buildings, or equipment. Equipment service contracts are included. All remodeling and construction that extends the useful life of the building should be reported in the appropriate 58000 account code.
- 00-0000-53050-00 53050. Legal Services
The college attorney and any other legal services.
- 00-0000-53060-00 53060. Office Services
Charges for temporary office services provided by outside agencies.
- 00-0000-53080-00 53080. Instructional Service Contracts
Expenditures for instructional services paid to external entities that generate local credit hours. These costs should be reported at the appropriate instructional subprogram level.
- 00-0000-53090-00 53090. Other Contractual Services
Any contractual services not covered above.

00-0000-54000-00 GENERAL MATERIALS AND SUPPLIES

Costs of all general materials and supplies, including the following:

- 00-0000-54010-00 54010. Supplies

00-0000- <u>54010-01</u>	54010.01	Office Supplies	Letterhead for correspondence, paper for copies, printed stationery, forms, scratch pads, paper clips, wastebaskets, desk trays, ribbons, pencils, pens, erasers, staplers, desktop items, file folders, indexes, printing inks, cleaners, solvents, stapling and binding supplies, paper stock used in duplicating and printing, tapes, reels, ribbons, process sheets, data sheets, report sheets, pin-fed forms used in data processing, etc.
00-0000- <u>54010-02</u>	54010.02	Instructional Supplies	Test papers, chalk, paper, ink, pencils, erasers, and other supplies of a general nature used by the instructor in the teaching process, curriculum supplies for college exhibits, supplies for in-service training of instructors, student workbooks, music supplies, physical education supplies, paints, paint brushes, crayons, oils, cleaners, printing of classroom materials, guides and manuals, magazines and periodicals for classroom use, laboratory supplies such as chemicals, supplies for operation of equipment used in the instructional process, prepared slides, foods in home economics courses, technical and vocational supplies such as parts, bar stock metals, sheet metal, welding rods, wood, automotive supplies such as gas, oil, and grease, electrical wires, oils, cleaners, small tools, etc.
00-0000- <u>54010-03</u>	54010.03	Library Supplies	Library supplies and materials such as glue, paper stock, cording, cover stock, etc., which are necessary to bind books, newspapers, and periodicals for repair or storage purposes.
00-0000- <u>54010-04</u>	54010.04	Maintenance Supplies	Special supplies used by maintenance, custodial, heating plant, grounds, and security staff. This includes, but is not limited to, cleaning compounds, rags, waxes, mops, brooms, pails, small tools, seeds, chemicals, fertilizer, paint, rakes, and shovels.
00-0000- <u>54010-05</u>	54010.05	Vehicle Supplies	Gas, oil, grease, tires, tubes, and items necessary to maintain, repair, and operate equipment.

00-0000- <u>54010-09</u>	54010.09	Other Supplies
00-0000- <u>54020-00</u>	54020.	Printing Commercial printing and costs of duplication by the college printing department.
00-0000- <u>54040-00</u>	54040.	Materials
00-0000- <u>54040-01</u>	54040.01	Audio/Visual Materials Records, tapes, and other materials supplemental to the audio portion of instruction, filmstrips, slides, television tapes, films, charts, maps, exhibits, teaching machine supplies, rental of films, photographic films, solutions, camera accessories, and darkroom supplies.
00-0000- <u>54040-02</u>	54040.02	Computer software
00-0000- <u>54040-03</u>	54040.03	Postage
00-0000- <u>54040-04</u>	54040.04	Repair Materials and Supplies Repair materials and supplies, including all material purchased and stored so that it is available for immediate use to make repairs to buildings, grounds, and equipment, such as parts for plumbing, electrical, heating and air conditioning equipment, and glass, lathing, bricks, plaster, tars, etc., for structural repairs.
00-0000- <u>54050-00</u>	54050.	Books and Binding Costs Cost, including freight, of library books and the cost of binding periodicals or repairing books by a commercial company.
00-0000- <u>54060-00</u>	54060.	Publications and Dues Publications such as newspapers, magazines, microfilms, other periodicals for general use in the college library, and publications of professional societies, and expenses related to institutional memberships in professional organizations paid for by the college, which may include subscriptions to magazines and periodicals of a professional nature or general interest to faculty and staff members.

00-0000- <u>54070</u> -00	54070.	Advertising Costs of disseminating information on college activities to the general public and to the students and staff, including newspaper or periodical notices or advertisements, the advertising of all college events, and the costs of the general catalog of courses offered by the college.
00-0000- <u>54080</u> -00	54080.	Purchases for Resale The costs of items purchased for resale, such as food for the cafeteria and books and supplies for the bookstore.
00-0000- <u>54090</u> -00	54090.	Other Materials and Supplies
00-0000- <u>55000</u> -00	TRAVEL AND CONFERENCE/MEETING EXPENSE	
00-0000- <u>55010</u> -00	55010.	Conference/Meeting Expense Conference registration fees, meeting room charges, food, and other costs related to meetings held by the college.
00-0000- <u>55020</u> -00	55020.	Travel--In State Gasoline costs, car and bus rental, plane, train, etc., for travel and transportation, and costs of meals and lodging while on travel status, to a destination within Illinois, related to college business/activities.
00-0000- <u>55030</u> -00	55030.	Travel--Out of State Gasoline costs, car and bus rental, plane, train, etc., for travel and transportation, and cost of meals and lodging while on travel status, to a destination outside of Illinois, related to college business/activities.
00-0000- <u>55040</u> -00	55040.	Recruitment Recruiting, interview, and moving expenses associated with recruiting personnel.
00-0000- <u>55090</u> -00	55090.	Other Conference and Meeting Expenses Miscellaneous conference and meeting expenses not reported above.
00-0000- <u>56000</u> -00	FIXED CHARGES	

Charges for rentals, debt principal and interest, and general insurance, including the following:

00-0000- <u>56010</u> -00	56010.	Rental — Facilities Rental of buildings or space.
00-0000- <u>56020</u> -00	56020.	Rental — Equipment Rental of educational equipment and rental of equipment used in the supportive functions.
00-0000- <u>56030</u> -00	56030.	Debt Principal Retirement Retirement of bonded debts.
00-0000- <u>56040</u> -00	56040.	Interest Interest payment on short-term and bonded debts.
00-0000- <u>56050</u> -00	56050.	General Insurance Costs of general insurance and special insurance for events or special instructional classes.
00-0000- <u>56060</u> -00	56060.	Installment Payments for Lease/Purchase Agreements
00-0000- <u>56070</u> -00	56070.	Property and Casualty Insurance
00-0000- <u>56090</u> -00	56090.	Other Fixed Charges

00-0000-57000-00 UTILITIES

This account provides for all utility costs necessary to operate the plant and for other ongoing services, including the following:

00-0000- <u>57010</u> -00	57010.	Gas
00-0000- <u>57020</u> -00	57020.	Oil
00-0000- <u>57030</u> -00	57030.	Electricity
00-0000- <u>57040</u> -00	57040.	Water, Sewage
00-0000- <u>57050</u> -00	57050.	Telephone
00-0000- <u>57060</u> -00	57060.	Telecommunications Line charges associated with providing tele-communication courses/distance learning.
00-0000- <u>57070</u> -00	57070.	Refuse Disposal
00-0000- <u>57080</u> -00	57090.	Other Utilities

00-0000-58000-00 CAPITAL OUTLAY

Capital outlay includes all expenses associated with site acquisition or improvement, the expenditures for construction of new facilities, and costs for major repairs or renovations to existing facilities. Also included are expenditures for fixed and moveable equipment.

- 00-0000-58010-00 58010. Site Acquisition
Capital outlay for sites, including appraisals, cost of the site, related legal expenses, relocating of present occupants, demolition costs, surveys, etc.
- 00-0000-58020-00 58020. Site Improvements
Capital outlay for site improvements and all incidental expenses. Site improvements include landscaping, access roads, parking lots, and sidewalks.
- 00-0000-58030-00 58030. New Buildings and Additions
Capital outlay for buildings purchased or new buildings or additions which actually add to existing floor space and increase structural volume of existing buildings.
- 00-0000-58040-00 58040. Building Remodeling
Capital outlay for remodeling that may be internal, external, or both, which results in actual structural changes or significant changes in the use of the space. Maintenance costs, such as painting or refurbishing of interior or exterior, are not capital outlay for building remodeling.
- 00-0000-58050-00 58050. Equipment--Office
Office equipment for all areas.
- 00-0000-58060-00 58060. Equipment--Instructional
Fixed or moveable equipment used primarily for education.
- 00-0000-58070-00 58070. Equipment--Service
Special equipment to be used by service departments, including but not limited to maintenance, custodial, heating plant, grounds, security, cafeteria, and bookstore equipment.
- 00-0000-58080-00 58080. Depreciation
The depreciated cost of capitalized equipment.
- 00-0000-58090-00 58090. Other Capital Outlay

00-0000- <u>59000</u> -00	OTHER EXPENDITURES
00-0000- <u>59010</u> -00	59010. Tuition Waivers
	59010.01 State-Mandated Waivers for Adult Basic & Adult Secondary Education
	59010.02 Other State-Mandated Waivers (i.e., senior citizens, veterans)
	59010.03 Institutional Waivers
	59010.99 Other Tuition Waivers Tuition waivers not included in above categories.
00-0000- <u>59020</u> -00	59020. Student Grants and Scholarships Expenditures for student aid in the form of scholarships or prizes.
00-0000- <u>59030</u> -00	59030. Tuition Chargeback/Contractual Agreements Tuition costs paid to other community colleges for students from the college district attending classes not provided by the college.
00-0000- <u>59040</u> -00	59040. Financial Charges and Adjustments Expenditures or adjustments related to financial transactions which result in an expense to the college, such as inventory losses and write-offs because of obsolescence, write-offs of accounts receivable for uncollectible tuition, loans, etc., and differences between actual cash counts and computed or tabulated amounts which were to be collected, including differences in the auxiliary enterprises, student activities, tuition collections, and any other activity where the actual amounts, which should have been received, can be computed or recorded on a cash register or machine tape. The cost of bond issuance costs should be reported in account code 59042.
00-0000- <u>59042</u> -00	59042. Bond Issuance Costs
00-0000- <u>59050</u> -00	59050. Facilities Charges Cost of services provided to auxiliary enterprises; the same account is used to record the credit to the department providing the service.

Section IV

REPORTING PROCEDURES

Following is a description of the submission process and the record layout/format in which the data is to be submitted.

SUBMISSION OF UFRS DATA

The data files submission should be made through the Internet using File Transfer Protocol (ftp).

TRANSMIT UFRS DATA USING FTP. The ftp address is ftp:64.107.108.140. Log in using your district # and assigned password. Place the files in the "incoming" directory. Send an email message to dp@iccb.state.il.us to notify ICCB staff of incoming data. The email message should include the same basic information that would have been on the Transmittal Form: submission type, the number of records, contact person, phone number, email address, the file name and, if applicable, the term.

In order to automate the processing of data received at the ICCB, we are establishing standard file naming conventions for data submitted using ftp. The naming convention for uniform financial reporting data is:

<u>Submission</u>	<u>Standard File Name</u>
Uniform Financial	ufdddccct.fy

ddd = district number, cc = college number,
 fy = fiscal year the data represents, t=term
 For term values: 3=Fall, 6=Spring, f=audit

BACKUP FILES. The college should retain a backup copy of their UFRS data submission at the end of each specific reporting date (December 31, June 30 (unaudited), and June 30 (audited submission). This will be necessary because we will no longer process changes, adds, or deletes to your original data submission. When you have changes to be made to a previous submission, you will need to upload a complete resubmission to the FTP site. Send an email to dp@iccb.state.il.us to notify ICCB staff of incoming data.

For assistance or questions about submitting data over the Internet or Modem contact:

Kevin Everhart at (217) 782-3994
 Candy Tempel at (217) 524-6894

RECORD LAYOUT

Following is the required format for all financial data submitted for the uniform financial reporting system.

<u>COLUMN</u>	<u>LENGTH</u>	<u>SUBJECT</u>
1-2	2	<u>Record Type</u> : UF
3-5	3	<u>District Number</u> : Three-digit numeric
6-7	2	<u>College Number</u> : Two-digit numeric, precede with zero (01 for all single college districts)
8-9	2	<u>Fund</u> : Two-digit numeric, precede with zero (01-15 are valid codes)
		01 - Education Fund
		02 - Operations and Maintenance Fund
		03 - Operations and Maintenance Fund (Restricted)
		04 - Bond and Interest Fund
		05 - Auxiliary Enterprises Fund
		06 - Restricted Purposes Fund
		07 - Working Cash Fund
		08 - General Fixed Assets Account Group
		09 - General Long-Term Debt Account Group
		10 - Trust and Agency Fund
		11 - Audit Fund
		12 - Liability, Protection, and Settlement Fund
		13 - Building Bond Proceeds Fund
		14 - Public Building Commission Rental Fund
		15 - Public Building Commission Operations and Maintenance Fund
10-11	2	<u>Program</u> : Two-digit numeric Valid only for reporting amounts related to Type 5 below. If Type 1,2,3,4,6,7 zero fill. See pages 10-15 for valid two-digit program codes.
12-13	2	<u>Subprogram</u> : Two-digit numeric Valid only for reporting amounts related to Type 5 below. If Type 1,2,3,4,6,7 zero fill. See pages 10-15 for valid two-digit subprogram codes.

<u>COLUMN</u>	<u>LENGTH</u>	<u>SUBJECT</u>
14	1	<p><u>Type</u>: One-digit numeric (1-7 are valid codes)</p> <p>1 - Assets 2 - Liabilities 3 - Fund Balance 4 - Revenues 5 - Expenditures 6 - Provision for Contingency 7 - Interfund Transfers</p>
15-16	2	<p><u>Object</u>: Two-digit numeric See pages 16-33 for valid two-digit object codes.</p>
17-18	2	<p><u>Subobject</u>: Two-digit numeric See pages 16-33 for valid two-digit subobject codes.</p>
19-20	2	<p><u>Detailed Subobject</u>: Two-digit numeric See pages 16-33 for valid two-digit detailed subobject codes.</p>
21-31	11	<u>Do Not Use</u>
32-33	2	<p><u>Term</u>: Two-position alpha/numeric 03 - Fall 06 - Spring Au - audited</p>
34-35	2	<p><u>Fiscal Year</u>: Two-digit numeric Relates to fiscal year of reporting period</p>
36-45	10	<p><u>Transaction Amount</u>: Nine-digit numeric, right justified, no decimals, round to nearest dollar. Submit all transaction amounts as positive unless the current balance is opposite of what the account normally carries, then use a <u>leading</u> minus sign.</p> <p>For Types 1, 2, and 3 enter the balance in each account at the end of the reporting period. For Types 4, 5, 6, and 7 enter the year-to-date total in each account at the end of the reporting period.</p>
46-54	9	<p><u>FY Budget Amount</u>: Nine-digit numeric, no decimals, round to nearest dollar.</p> <p>For Types 4, 6, and 7 enter the annual budget amount at the object/subobject/detail subobject level and Type 5 at the program/subprogram and object/subobject/detail subobject levels and submit with each data submission. Any revised budget amounts will be reported in the final audited submission. There should be no negative budget amounts.</p>
55- 64	10	<u>Do Not Use</u>

<p>NOTE: The combination of fields submitted in columns 8-20 must exist on the UFRS master table or the record will not be added to the UFRS database.</p>
