

Wyoming Community College Commission

FISCAL HANDBOOK

Wyoming Community College Commission

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1. Introduction

This manual organizes the policies and procedures related to the fiscal activities of the Commission as adopted by the Commission. The policies and procedures herein are effective with approval of the Commission on the date specified on the cover.

The forms appended to this manual are available in electronic format and are to be submitted to the Commission office in electronic format. Those forms requiring certification signatures will also be submitted in hard copy for the file. The forms are appended and not a part of the adopted policies or procedures. Forms may be shortened, lengthened, or otherwise adapted for particular presentations.

2. Statutory and Rules References

Wyoming Statute 21-16-1104 (j)

Wyoming Statute 21-18-202(c) (f)

Wyoming Statute 21-18-204

Wyoming Statute 21-18-205 (b) (c) (e)

Wyoming Statute 16-4-109

Wyoming Statute 16-4-104 (b)

Wyoming Statute 16-4-104 (j)

Wyoming Statute 16-4-121

WCCC Rules Chapter 5, Section 3.

3. Budget Request Policy

The Commission has the authority to adopt policy and procedures for budget submissions, though such a policy is not necessarily binding on the Budget Division of the Department of Administration and Information. The budget division of Administration and Information manages the Budget Analysis and Reporting System (BARS) for the state. This electronic system is used to prepare and submit the agency budget. Access to the software is made available to all agencies the second week in June. In addition to the overall agency module, the system includes specific modules for tracking information technology costs, and for capital construction projects submitted for funding requests and legislative approval.

4. Standard Budget Request - General

In fiscal year 2005, the governor's office implemented a new results based accountability process for developing strategic plans for state agencies (W.S. 28-1-116 (a)). In preparing the standard budget request, agencies are expected to review existing resources and work toward a dynamic connection

between the strategic plans and the budget requests. Reallocation of standard budget resources from nonproductive or discontinued programs is expected as a first step toward preparing the agency budget.

5. Exception Budget Request - General

The Exception Budget Request reflects requests for appropriations that vary from the Standard Budget Request. Exception Budget Requests will be presented in priority order, and will identify linkages to the agency's strategic plan. The request should contribute to and/or improve performance.

6. Administration

- A. Standard Budget Request – Commission staff will work with the Budget Division of Administration and Information to prepare adjustments to the standard budget for changes in personnel position reclassifications that have occurred during the biennium, state proposed external cost adjustment increases for salary, and increases in employee benefits including group health insurance increases. Commission staff will work with the Information Technology Division of Administration and Information to prepare adjustments to the standard budget for changes in telecommunications budgets based on changes to rates determined by this division.
- B. Exception Budget Request – Requests for funding special projects will be developed and prioritized based on the approved strategic plan and will be submitted in the format approved by the Budget Division of Administration and Information. Exception budget funding requests related to Information Technology (IT) will be prepared according to requirements outlined by the Office of the Chief Information Officer (OCIO). IT purchases greater than \$7,500 but less than \$100,000 require the submission of IT Purchase Request Forms and approval by the OCIO. IT projects greater than \$100,000 require the submission of a business case and approval by the ITCC Budget and Project Review Committee. All forms can be found at <http://cio.state.wy.us>.

7. State Aid

A. Standard Budget Request - The Commission's goal in making requests for state funding is to achieve funding parity with a group of comparator colleges from across the nation, and equity among the seven Wyoming colleges. That goal is the essence of the "base-plus" concept of the funding allocation model as well as the budget request model. A base-plus resource allocation model is intended to provide additional stability for the colleges in their planning and their expectations of funding support. Once a base is established for each college, it should be less sensitive to fluctuations in enrollment. The base allocation is intended to protect the college system's infrastructure and allow local governance and administration more freedom in management.

- A. Base Funding – Base funding for each of the colleges is established in August of odd numbered years. The purpose of establishing the base is to determine distribution of new state aid to the colleges requested through the exception budget request process for the upcoming biennium.
 - a. Colleges submit institutional estimated actual revenue data for the fiscal year ending June 30 using WCCC Form 205.
 - b. Colleges submit updated information on county assessed valuation on WCCC Form 205.

- c. Colleges submit updated 1-mill revenue data on WCCC Form 206-1
 - d. Colleges submit updated 4-mill revenue data on WCCC Form 206-4
- B. Health Insurance Funding – The health insurance workbook should be used to calculate the change in health insurance funding request per the guidance in Rules, Chapter 5, Section 3 (i)
 - C. External Cost Adjustment - The adjustment for salaries made to the standard budget is based on the most current salary information from the colleges available categorized by fund number. This information is provided by the colleges on page 1 of the salary calculation workbook (Appendix D). The percentage distribution of funding for the colleges between state aid, local 4-mill revenue sources, and tuition and fees is determined. Based on the projected external cost adjustment increase proposed by the governor’s office, the increase in the standard budget is calculated as the state aid percentage times the Fund 10 salaries (unrestricted operating, general fund) times the state approved increase in salaries and benefits.
 - D. Exception Budget Request – The exception budget request is developed based on 1) the comparator based funding model 2) the incentive “plus” program request or 3) one-time funding needs. Each request is developed and distributed separately.
 - 1. Funding Model Based Request → A review of the funding model was conducted in 2004 and 2005. Using the IPEDS database, a revised comparator group of colleges was identified based on characteristics similar to the Wyoming community colleges. Seven variables were identified as being significant predictors of revenue necessary to operate these colleges. These comparator institutions and these predictor variables are used to determine the exception budget request for state aid to the colleges. The process includes the following steps:

Establishing Unique Target Revenues and Calculating the Parity Gap

- A. The IPEDS database is used as the data source for both comparator institutions and the Wyoming Community Colleges
- B. For each of the comparator colleges, the two most recent years' data for the predictor variables are pulled from this database and the average value for the two years is used. Wyoming community colleges are given the opportunity to review their data and submit corrections
- C. Once data for the Wyoming colleges have been verified and comparator college data have been cleaned, the regression analysis is run to determine a unique target revenue per FTE for each college
- D. Based on these identified targets, the parity gap for the Wyoming community college system is determined at both the 50th and the 75th percentile.

Determining Distribution of Parity Gap Funding

- A. By August 1 of each odd numbered year, colleges provide actual institutional revenue data for the fiscal year ending June 30 on WCCC Form 204. The second year of the biennium is projected using known increases for tuition, and an equal amount for other institutional revenue in the second year

- B. State aid revenue, 4-mill revenue, and 1-mill revenue are included as of August 1 of odd numbered years (includes updated local revenue recapture/redistribution process) from WCCC forms 206-4 and 206-1
- C. Total biennial revenue for each college is calculated on WCCC Form 212
- D. Credit Full Time Equivalent (FTE) enrollment is determined by using WCCC's enrollment reports and averaging the two most recent credit hour enrollment numbers for each college (includes auditing students) and dividing by 24. This establishes the FTE per college. These numbers are entered on WCCC Form 212 for each college
- E. Actual revenue per FTE is calculated by dividing the total biennial revenue for each college by two times the average FTE.
- F. Calculated actual revenue per FTE is then divided by its respective target revenue per FTE determined in the regression analysis. The result of this calculation is the equity ratio.
- G. The college with the highest ratio is identified
- H. The actual revenue per FTE is adjusted for a two year inflation factor determined using the most current CPI-U
- I. This establishes the "cost indexed" actual revenue. This calculated amount is then divided by the target revenue per FTE for this college. This establishes the "cost indexed equity ratio per FTE"
- J. This funding ratio becomes the target funding level for each college
- K. The gross cost indexed equity need for each college is determined using this ratio. Gross cost indexed equity need for the system is the sum of all individual college needs
- L. Because the application of an external cost adjustment factor is applied to all revenue sources (state, local, institutional) and recognizing the potential increase in local and institutional revenues, gross cost indexed equity need is reduced for projected increases in revenue sources other than state aid.
 - a. Local 4-mill reduction is calculated as 50% of the known total system increase as determined on the most current submission by the college of WCCC Form 206-4
 - b. Given that the colleges share in the total system increase for local 4-mill revenue through the recapture/redistribution process, the colleges' share of this reduction is based on their percentage of gross system need
 - c. Local 1-mill revenue reduction is calculated as 50% of known increases in 1-mill revenue calculated on the most current WCCC form 206-1. Because each college retains all 1-mill revenue, each college's gross cost indexed equity need is reduced based on their own revenue.
 - d. Credit tuition is reduced by the known percentage increase in tuition for the upcoming fiscal year.
 - e. Other/investment income is reduced by the known CPI-U increase
- M. Net cost indexed equity need for each college is calculated by reducing gross cost indexed equity need by reductions as described above. Total system need is determined by summing the needs of the seven colleges
- N. Each college's percentage share of the net cost indexed equity need establishes its percentage share of any new state aid or local 4-mill revenue increases gained through recapture/redistribution. This is the one-step method of distribution.

2. Incentive “Plus” Funding Request – The funding of incentive programs in support of statewide initiatives such as student access or economic development are identified as exception budget items since incentive programs will typically be one-time funding for a biennium. After a strategic planning process for statewide initiatives such as workforce development, economic development, or administrative and instructional program efficiencies, the Commission may request state funding for designated programs. Each incentive fund will have its own process for project descriptions, the request for or assignment of funding, and the evaluation of project outcomes. Each program will be designed for project description, funding methods, and outcomes evaluation. Colleges will be encouraged to participate in incentive programs and will receive funding as appropriate. Such funding will not become part of a college’s base.

8. Disbursement - State Appropriations

- A. State Aid Block Grant Funding - Disbursement is accomplished eight times during the biennium, according to provisions in the Commission’s Rules. In July and September of each year, 15% of the total state aid allocated to each college is disbursed via instructions to the State Treasurer from the Commission. In December and March, 10% of the allocation is disbursed
- B. Health Insurance Reimbursement Funding – Disbursement is accomplished eight times during the biennium based on each college’s submission of data on employees enrolled in the health insurance plans. These data are submitted by the 15th day of January, April, July, and October for the previous quarter on WCCC Health Insurance Reimbursement Workbook
- C. External Cost Adjustment - Disbursement is accomplished eight times during the biennium. In July and September of each year, 15% of the total state aid allocated to each college is disbursed via instructions to the State Treasurer from the Commission. In December and March, 10% of the allocation is disbursed. The external cost adjustment amount for each college is determined during the preparation of the budget and is approved by the commission
- D. Contingency Reserve Funding – Disbursement is accomplished up to four times during the biennium. The schedule of disbursement is dependent upon the receipt of Federal Coal Lease Bonus monies by the state treasure and subsequent availability to the commission. Distribution amounts to the colleges are according to the following approved percentages:

Casper	Central	Eastern	LCCC	Northwest	Sheridan	Western
19.6	10.3	7.1	19.7	13.6	11.5	18.2

- E. Major Maintenance Funding – Disbursement is accomplished up to twice during the biennium. The Commission may elect to distribute one half of the biennial appropriation at the beginning of each fiscal year of the biennium. Or, the commission may elect to distribute the full biennial appropriation at the beginning of the biennium to facilitate the colleges’ ability to manage large major maintenance projects that require the full biennial appropriation. Distribution amounts to the colleges are according to the percentages established for contingency reserve funding distribution listed above

- F. Capital Construction Funding – Disbursement is accomplished at the beginning of the biennium. Colleges are to provide copies of applicable contracts (engineering and design; construction; etc), approved contractor payment application documents, and approved contractor change order documents throughout the project.

9. Tuition

- A. Five-Year Tuition Increase Plan - In 2001, the Commission implemented a five-year plan to increase tuition rates based on the Long-Term Tuition Study. The methodology of this study compares Wyoming’s average tuition and fees and median family incomes with those of states affiliated with the Western Interstate Commission for Higher Education (WICHE), and the state of Nebraska. The goal of the methodology is to maintain an overall “cost to the student” relative to median family income that is near the collective median and average of sampled states.

Using this methodology, WICHE data available in November of each year are analyzed to determine the appropriate increase in tuition for the upcoming academic year. The increase is reviewed by the commission and formal action for approval is taken at a public meeting.

- B. Long-Term Tuition Study - In 2006, a new Long-Term Tuition Study will be conducted. The results of this study and any subsequent changes to policy will be made upon the completion and approval of the study.

10. Accountability Reporting

- A. Facilities emergency repair, preventative maintenance reporting – On September 1 of each year, the colleges shall provide the Commission with an updated listing of planned projects utilizing Contingency Reserve Funds. The report is provided on WCCC Form 300. On September 1 of each even numbered year, the colleges shall provide the Commission with a spending report for Contingency Reserve Funds. This report is provided on WCCC Form 301
- B. Major maintenance reporting – On September 1 of each year, the colleges shall provide the Commission with an updated listing of planned projects utilizing Major Maintenance Funds. The report is provided on WCCC Form 300. On September 1 of each year, the colleges shall provide the Commission with a spending report for Major Maintenance Funds. This report is provided on WCCC Form 305
- C. College budget reporting – By July 31 of each year, colleges will submit adopted budgets to the commission utilizing the standard WCCC Forms 212 through 218
- D. College audit submission – Independent auditors selected by college districts shall provide an audit report of the previous fiscal year to the Commission by December 31 of each year. The audit report shall include reports in NACUBO format
- E. IPEDS/ABE/GED/ESL/Perkins/Others – The Commission will utilize information submitted by the college districts to state and federal agencies as requested and as available
- F. Institutional and program reporting – College districts will provide reporting on the following:
 - a. College districts shall report through the program review model efficiency and effectiveness model outcomes

- b. College districts shall report through the provision of data on outcomes indicators in the Strategic Plan
 - c. College districts shall report through the provision of institutional and program accreditation reports to the Commission.
 - d. College districts shall provide data to complete of system-wide policy studies conducted by the Commission
- G. Other reporting – based on statutory requirements, the colleges will provide the following reports to designated agencies
- a. College audit submission – By December 31 of each year college districts will provide copies of the annual audit report to the department of audit and Budget Division of Administration and Information
 - b. College budget submission – Within 30 days of the adoption of college budgets, college districts will provide copies of adopted budgets to the Budget Division of Administration and Information and to the Legislative Services Office
 - c. College endowment challenge matching grant program - On or before October 1 of each year college districts shall provide a report to the state treasurer from its foundation on the endowment matching program for the preceding fiscal year.

11. Shared Costs

Occasionally, some expenditures for all seven colleges or for the college system including the agency are appropriately shared, such as exceptional costs for administrative computing. In that event, the shares will be determined by the most recent two-year average distribution of academic year Full-time Equivalency, with the agency assuming a one/eighth share when appropriate.

12. Leveraging Educational Assistance Partnership Program (LEAP)

- A. General Guidelines. The Commission is the designated agency to administer the LEAP program for the State of Wyoming. Only institutions of higher education that receive state funds are eligible for the program. Grants are contingent upon funding from the U.S. Department of Education and the State Legislature. To remain eligible for participation in the program, the State must comply with Maintenance of Effort requirements signifying its commitment to provide matching funds to the program. Both state and federal funds are maintained at the Commission office and paid to institutions on behalf of approved recipients. LEAP funds cannot be used for any purpose other than financial assistance to eligible students. Individual student grants may not exceed \$2500 in any award year
- B. By July of each year, the Commission receives Grant Award Notification from the U.S. Department of Education and notifies participating institutions of the amount of state and federal funding available for the current academic year. Institutional allocation of the LEAP grant is based on Pell numbers gathered from the prior academic year. To insure a common method of reporting Pell numbers, only enrolled students with an Expected Family Contribution (EFC) of \$500 or less and who were Wyoming residents are to be reported to the Commission for

allocation purposes. Only freshmen and sophomores at UW are to be considered in the reporting of Pell numbers

- C. Student Eligibility. Institutional financial aid offices are responsible for insuring that students comply with all eligibility requirements set forth in state and federal guidelines. All recipients must be residents of the State of Wyoming, undergraduates, and in good academic standing as determined by the institution. Awards may not be made to any student who is not registered at the institution. No student may be excluded from participation in the program on the basis of age, sex, race, color, religion, national origin, or marital status
- D. Establishment of Financial Need. For purposes of this program, a student will be deemed to have substantial financial need when the difference between the student's cost of education and the total resources available to the student is at least \$900 per academic year for a full-time student and \$600 per academic year for a part-time student. Total resources include, but are not limited to the following: student income and contribution, parental contribution, veteran's benefits, social security benefits, welfare benefits and any financial aid designated for the student prior to the award of LEAP funds. The total of all financial awards cannot exceed the student's unmet need amount
- E. Approval Procedure. The Student Application form (WCCC Form 221) is to be submitted to the Commission for review of institutionally approved students. The form must contain the signatures of the financial aid officer or designee. A cumulative listing of students (WCCC Form 222) should also accompany the request for funds. Upon approval, the Commission will forward the necessary funds to the institution for payment to the student
- F. Reductions to individual grants will be posted to the Commission copy of the student's form upon request by the institution. Reductions to grants based on institutional determination of continued qualification will result in repayment of state and federal funds to the Commission immediately upon such determination. Increases to grants for approved students must be done on new forms and be approved by the institution and the Commission. If one student is to be substituted for another previously approved student, the institution must have Commission approval for the new student prior to the release of funds
- G. Reporting Requirements. In compliance with federal reporting requirements, the Commission requires that the LEAP program be audited annually. Contracts for all funds passed to sub-recipients must include the Catalog of Federal Domestic Assistance (CFDA) number, program title, and federal funds expended. Institutions are responsible for notifying auditors of the federal/state match ratio for the audited year
- H. The Commission is required to file a completed LEAP Program Performance Report with the U.S. Department of Education annually. In August of each year, a copy of the form is forwarded to participating institutions for completion and return to the Commission. The resulting data is compiled and submitted by the October 1 deadline
- I. LEAP Timeline
 - March Application to Participate submitted to USDE
 - June Institutions provide Commission with Pell information
 - July Award Notification received from USDE
 - July Allocation Notification to participating institutions

On-going	Institutional requests for reimbursement
On-going	Distribution of LEAP funds to institutions
September	Request for institutional performance data
October	Performance Report due to USDE

13. Chart of Accounts

The community colleges shall utilize a uniform chart of accounts, as agreed to by all of the colleges and as shown in Appendix A. As an appendix, the chart may be altered or adapted from time to time as circumstances warrant, but major revisions to the chart of accounts shall be implemented only with the beginning of a new biennium.

APPENDIX A

Chart of Accounts

Part I, 2-Digit Code:

- 1x Current Fund-Unrestricted
- 2x Current Fund-Restricted
- 3x Loan Funds
- 4x Endowment And Similar Funds
- 5x Annuity And Life Income Funds
- 6x Agency Funds
- 7x Plant Funds

Part II, Location, 3-Digit Code (College, County, City—optional):

- | | | |
|----------------------------|----------------------------|-------------------------|
| • 1 1 Casper, Natrona | 4 1 LCCC, Laramie | 7 1 Western, Sweetwater |
| • 2 1 Central, Fremont | 4 2 LCCC, Albany | 7 2 Western, Carbon |
| • 2 2 Central, Carbon | 5 1 Northwest, Park | 7 3 Western, Lincoln |
| • 2 3 Central, Hot Springs | 5 2 Northwest, Big Horn | 7 4 Western, Sublette |
| • 2 4 Central, Teton | 5 3 Northwest, Hot Springs | 7 5 Western, Uinta |
| • 3 1 Eastern, Goshen | 5 4 Northwest, Teton | |
| • 3 2 Eastern, Converse | 5 5 Northwest, Washakie | |
| • 3 3 Eastern, Crook | 6 1 Northern, Sheridan | |
| • 3 4 Eastern, Niobrara | 6 2 Northern, Campbell | |
| • 3 5 Eastern, Platte | 6 3 Northern, Johnson | |
| • 3 6 Eastern, Weston | | |

Part III, 6-Digit Code (NACUBO Program (1), Function Sub-Type (1), Division (2), Department (2)):

NACUBO Programs

- 0 Fund Balance

- 1 Instruction
- 2 Research
- 3 Public Service
- 4 Academic Support
- 5 Student Services
- 6 Institutional Support
- 7 Operation and Maintenance of Plant
- 8 Scholarships and Fellowships, Mandatory Transfers/Non-Mandatory Transfers
- 9 Auxiliary Enterprises

Function Sub-Type

- 11 Instruction, General Academic
- 12 Instruction, Vocational/Technical
- 13 Instruction, Special Session
- 14 Instruction, Community Education
- 15 Instruction, Preparatory/Remedial Instruction
- 16 Instruction, Continuing Education
- 17 Instruction, ABE, GED, ESL
- 21 Research, Institutes and Research Centers
- 22 Research, Individual and Project Research
- 31 Public Service, Community Service
- 32 Public Service, Cooperative Extension
- 33 Public Service, Public Broadcast
- 41 Academic Support, Libraries
- 42 Academic Support, Museums and Galleries
- 43 Academic Support, Educational Media Services
- 44 Academic Support, Academic Computing Support
- 45 Academic Support, Ancillary Support
- 46 Academic Support, Academic Administration
- 47 Academic Support, Academic Personnel Development
- 48 Academic Support, Course and Curriculum Develop.
- 51 Student Services, Student Services Administration
- 52 Student Services, Social and Cultural Development
- 53 Student Services, Counseling and Career Guidance
- 54 Student Services, Financial Aid Administration
- 55 Student Services, Student Admissions
- 56 Student Services, Student Records
- 57 Student Services, Student Health Services
- 58 Student Services, Intercollegiate Athletics
- 61 Institutional Support, Executive Management

- 62 Institutional Support, Fiscal Operations
- 63 Institutional Support, General Administration and Logistical Services
- 64 Institutional Support, Administrative Computing Support
- 65 Public Relations/Development
- 71 Plant O&M, Physical Plant Administration
- 72 Plant O&M, Building Maintenance
- 73 Plant O&M, Custodial Services
- 74 Plant O&M, Utilities
- 75 Plant O&M, Landscape and Grounds Maintenance
- 76 Plant O&M, Major Repairs and Renovations
- 81 Scholarships and Fellowships, Scholarships
- 82 Scholarships and Fellowships, Fellowships
- 84 Mandatory Transfers, Provision for Debt Service of Educational Plant
- 85 Mandatory Transfers, Loan Fund Matching Grants
- 86 Mandatory Transfers, Other Mandatory Transfers
- 88 Non-mandatory Transfers

91 Auxiliary Enterprises, Student

- 05 Student Center
- 10 Food Service
- 15 Rentals
- 20 Residence Halls
- 25 Bookstore
- 30 Copier Center
- 35 Day Care
- 40 Motor Pool
- 90 Other

90 Auxiliary Enterprises, Faculty/Staff

- 05 Student Center
- 10 Food Service
- 15 Rentals
- 20 Residence Halls
- 25 Bookstore
- 30 Copier Center
- 35 Day Care
- 40 Motor Pool
- 90 Other

93 Auxiliary Enterprises, Mandatory Transfers/Auxiliary Enterprises

Part IV, Objects, 4-Digit Code (Class-Type of Account (1), Sub-class (1), Object (1), College Option (1))

Class—Type of Account

1. Asset Accounts
2. Additional Asset Accounts
3. 3 Liability Accounts
4. 4 Additional Accounts
5. 5 Fund Balance Accounts

The above accounts are defined by each college.

6. Revenue Accounts
 1. Tuition and Fees
 - a. Credit Tuition-In State
 - b. Credit Tuition-Out District
 - c. Credit Tuition-Out State
 - d. Credit Tuition-WUE
 - e. CEU Tuition
 - f. CS Tuition
 - g. Course Fees
 - h. Other Fees
 2. Federal Appropriations
 3. State Appropriations
 - a. State Appropriation Unrestricted
 - b. Supplemental Appropriation
 - c. Contingency Reserve
 4. 4 Local Appropriations
 - a. 1 Mill Levy
 - b. Motor Vehicle Fees
 - c. Other
 5. 5 Federal Grants And Contracts
 6. State Grants And Contracts
 7. Local Grants And Contracts
 8. Private Gifts/Grants/Contracts
7. Additional Revenue Accounts
 1. Endowment Income
 2. Sales And Services Of Educational Activities
 3. Sales & Services Of Auxiliary Enterprises
 4. Other Sources
 - a. Investment Income
 - b. Miscellaneous Deposits
 - c. Gate Receipts

8. Expense Accounts, Salaries and Benefits
 1. Administrative Salaries
 - a. Full-time
 - b. Part-time
 - c. Early Retirement
 - d. Other Compensation
 2. Faculty Salaries
 - a. Full-Time
 - b. Part-Time
 - c. Early Retirement
 - d. Other Compensation
 3. Non-Teaching Professional Salaries
 - a. Full-Time
 - b. Part-Time
 - c. Early Retirement
 - d. Other Compensation
 4. Classified Staff Salaries
 - a. Full-Time
 - b. Part-Time
 - c. Early Retirement
 - d. Other Compensation
 5. 4 Student Salaries
 - a. Student Salaries
 6. Employer Paid Benefits
 - a. Retirement
 - b. Social Security
 - c. Health/Life
 - d. Supplemental Life
 - e. Long-Term Disability
 - f. Faculty/Staff Tuition Waivers
 - g. Faculty/Staff Dependent Tuition Waivers
 - h. Other Benefits
 7. Additional Expense Accounts, Operating Expense and Capital Outlay
 1. Supplies
 - a. Supplies, Educational
 - b. Supplies, Office
 - c. Supplies. Plans
 - d. Supplies, Other
 2. Services/Fees/Repairs & Maintenance
 - a. Services
 - b. Fees
 - c. Repairs

- d. Maintenance
- 3. Association/Travel/Miscellaneous
 - a. Dues/Registrations/Memberships
 - b. Employee Travel-In State
 - c. Employee Travel-Out State
 - d. Student Travel-In State
 - e. Student Travel-Out State
 - f. Miscellaneous
- 4. Utilities/Insurance/Support
 - a. Utilities
 - b. Insurance
 - c. Current Fund Support
- 5. Scholarships/Grants/Waivers
 - a. Tuition-Academic
 - b. Tuition-Activities
 - c. Tuition-Athletics
 - d. Tuition-Vietnam Veterans
 - e. Tuition-Senior Citizens
 - f. Tuition-SEOG Match
 - g. Tuition-Other
 - h. Room & Board Grants-Activities
 - i. Room & Board Grants-Athletics
 - j. Room & Board Grants-Other
- 6. Other Operating Expense
- 7. Expenditures-Capital/Equipment
 - a. Office Equipment
 - b. Lab/Classroom Equipment
 - c. Computer Equipment
 - d. Maintenance Equipment
 - e. Auxiliary Equipment
- 8. Expenditures-Capital/New Construction/Improvements
 - a. Land
 - b. Fees
 - c. New Construction
 - d. Remodeling
 - e. Other

APPENDIX B

Forms

WCCC Form 200 Biennial Funding Report

WCCC Form 201 Biennial Funding Report Adjustment

WCCC Form 205 Assessed Valuation

WCCC Form 206-1 Local 1-Mill Resources Adjustment

WCCC Form 206-4 Local 4-Mill Resources Adjustment

WCCC Form 209 Funding Allocation

WCCC Form 210 Funding Allocation Summary

WCCC Form 211 State Appropriation Allocation

WCCC Form 213 Annual Budget Summary – Total Current Funds

WCCC Form 214 Budget Detail – Total Current Funds Revenue

WCCC Form 215 Budget Detail – Total Current Funds Expenditures

WCCC Form 216 Annual Budget Summary – Unrestricted Operating Fund

WCCC Form 217 Budget Detail – Unrestricted Operating Fund Revenue

WCCC Form 218 Budget Detail – Unrestricted Operating Fund Expenditures

WCCC Form 216b Annual Budget Summary – Unrestricted Auxiliary Fund

WCCC Form 217b Budget Detail – Unrestricted Auxiliary Fund Revenue

WCCC Form 218b Budget Detail – Unrestricted Auxiliary Fund Expenditures

WCCC Form 216c Annual Budget Summary – Unrestricted One-Mill Fund

WCCC Form 217c Budget Detail – Unrestricted One-Mill Fund Revenue

WCCC Form 218c Budget Detail – Unrestricted One-Mill Fund Expenditures

WCCC Form 216d Annual Budget Summary – Unrestricted Other Fund

WCCC Form 217d Budget Detail – Unrestricted Other Fund Revenue

WCCC Form 218d Budget Detail – Unrestricted Other Fund Expenditures

WCCC Form 221 LEAP Program Applications

WCCC Form 222 LEAP Cumulative Listing