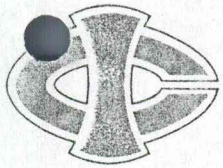


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Iowa community college accounting manual (1992).

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**IOWA CENTRAL  
COMMUNITY  
COLLEGE**

**EAGLE GROVE  
CENTER**  
316 N.W. Third St.  
Eagle Grove, Iowa 50533  
(515) 448-4723

**FORT DODGE  
CENTER**  
Avenue "M"  
Fort Dodge, Iowa 50501  
(515) 576-7201

**STORM LAKE  
CENTER**  
916 North Russell Street  
Storm Lake, Iowa 50588  
(712) 732-2991

**WEBSTER CITY  
CENTER**  
1725 Beach Street  
Webster City, Iowa 50595  
(515) 832-1632



DATE: December 18, 1992  
TO: Area College Business Managers  
FROM: Chuck Peterson and Doren Hulet  
RE: Updating of Area College Accounting Manual

Doren and I met in Des Moines recently and finalized the updating of the accounting manual based on input from all of you. Enclosed is a copy of that manual.

Also enclosed are copies of sample reports that may be added to the manual as an appendix or however you choose. Some time in the future Doren will send me updated CIP numbers and a chart that shows due dates of various reports. I will make copies and send them on to you or will hold until the next business managers meeting depending on timing.

HAPPY HOLIDAYS!!

## CHAPTER I

### THE ACCOUNTING SYSTEM

Each institution is the recipient of monies from numerous sources. These monies will be expended for general institutional operations, appropriated and expended for capital institutional facilities, used to establish and maintain endowments and for various other purposes. In view of the objectives of the accounting system, it is necessary to segregate the assets of the institution according to their source and intended use. For this reason, the accounting system is divided into separate entities called funds. These funds are the primary recording and reporting categories and therefore, every financial transaction of the institution pertains to one of the funds and must be classified accordingly.

In addition to accounting by funds, the accounting system should provide for accounting by organizational units and the organizational structure of each institution should be based on the activities which are performed by it.

The account classifications and definitions are used in this manual have been closely correlated with the recommendations of the American Council on Education (College and University Business Administration) to insure that financial reports prepared by the community colleges and the State Department of Education will be comparable with reports of other institutions of higher learning throughout the United States.

This accounting system utilizes a "functional" chart of accounts and a "general ledger" chart of accounts. The functional chart reflects the organizational units, or cost centers, of the institutions. The general ledger chart sets out the individual asset, liability, fund balance (equity), revenue and expenditure accounts. Revenue accounts are identified as to their source and expenditure accounts are identified as to their type and object.

In addition, the procedural philosophy of this accounting system is based on the following precepts:

#### A. Definition of Accounting

The purpose of accounting is to record and classify, summarize, and report the financial transaction of an organization.

#### B. Source Documents

Transactions originate from many different sources. Documents which provide evidence of transaction, are called source documents which may be a purchase order, a receiving report, an invoice, a personnel appointment form or letter, a payroll register, a cash-receipt form, a check stub, a voucher form, or any other document which gives evidence of a financial transaction.

#### C. Classify

Transactions are classified by their type and by the organizational unit of the community college which benefits from them. This is accomplished through charts of accounts.

There are two different charts of accounts. A functional chart of accounts which lists the various organizational units of a community college with a numeric code to identify each unit and a general ledger chart of accounts which lists the various asset, liability, equity, revenue and expenditure accounts with a numeric code to identify each account.

To classify a transaction it must be assigned a code from the functional chart and a code from the general ledger chart.

#### D. Record

After being classified, each transaction is recorded in an orderly manner in a journal. The journal provides a historical record of all the transactions of a community college separated by their classification.

Community colleges utilizing electronic data processing equipment would record each transaction on punched cards, paper tape, magnetic tape or magnetic disc and periodically list their transactions in chronological and/or classification order. These listings would become pages in a journal.

#### E. Summarize

The masses of data, classified and recorded as mentioned above, become more useful when summarized. It is not a single transaction but the sum of all the transactions of a day, a week, a month, or a year that has the greatest significance. Therefore, totals are obtained periodically for each classification of transactions recorded in the journal and these totals, or summaries, are posted to ledgers. Some summaries must be made frequently; others only occasionally. For example, it may be desirable to know daily the summary of transaction affecting cash; while it may be useful to know only monthly the summary of transactions affecting salaries.

There are two basic kinds of ledgers--general and subsidiary. The general ledger reflects the periodic summaries and the balance for each asset, liability, equity, revenue and expenditure control account. Some general ledger control accounts contain information on related, but different transactions which need to be maintained separately as well as combined. Therefore, subsidiary ledger accounts are maintained for the summary of these different, but related, transactions. An example is subsidiary ledger accounts for notes receivable from each individual student, the total of which must equal the general ledger account, Notes Receivable Student Loans.

#### F. Report

The accounting process serves very little useful purpose unless TIMELY and MEANINGFUL reports are submitted to persons who need to know the financial position of a community college, the income it has received during the accounting period, and the obligations and expenditures it has incurred during the same period of time. Reports, then, must be designed to provide useful information to those persons and organizations who are to receive them.

Account titles and descriptions may be added to this manual in order to meet a local institution's individual needs by using the unassigned account numbers in the appropriate object account code group classification.

CHAPTER II

BASIC ENCODING PLAN

The account codes have been designed to enable each institution to accumulate financial data according to several different classification, i.e., by funds, function, organization units, program, section, source of income, type of expenditure, etc. In addition, the logic of the coding system makes it compatible with accounting systems processed on electronic data processing equipment.

A. The basic plan for encoding consists of 18 digit code.

The 18 digits are divided into five groups.

	Digit Position																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
1. Organization Unit																			
a. Fund																			x
b. Function																			x
c. Unique Identifier*																			x x
d. Specific Unit																			x x x x
2. Site*																			x x
3. Special Emphasis**																			x x
4. Optional*																			x x x
5. General Ledger Classification																			
a. General Ledger Classification																			x
b. Object Code																			x x

The above encoding system, if used in its entirety should provide for all the detail needed. The community college must use digits 1 and 2, 5-8, 9-10 (if applicable), and 16 through 18 for classifying and recording all transaction. Use of digits 3 and 4 and 9 through 15 will depend on the degree of detail of each community college's need for site codes (Digits 9 and 10), the discretionary policies, and needs of the State Department of Education (Digits 11 and 12) and the internal reporting needs of each community college (Digits 13 through 15).

\*Optional use by community college.

\*\*To be assigned by State Department as needed.

It is the intent that this accounting system may be used manually, by individual college data processing equipment, or by terminal relying on a regional data processing consortium for necessary hardware to operate the system.

Institutions utilizing data processing equipment can, however, readily provide for "variable" or "sub-account" codes and should do so. This will provide the flexibility to accumulate additional financial data on any segment of the institution whenever it is deemed desirable.

Two examples given below illustrate the maximum detail that could be used for encoding procedures:

A. Encoding of salary expenditures for an arts and science education course-- "Zoology General"--at a different site than the main campus.

1. General Fund	<u>1</u>		
Function	<u>1</u>		
Unique Identifier	<u>1</u>	<u>2</u>	
Specific Unit		<u>0</u>	<u>4</u> <u>0</u> <u>7</u>
2. Site		<u>1</u>	<u>3</u>
3. Special Emphasis		<u>0</u>	<u>0</u>
4. Optional		<u>0</u>	<u>0</u> <u>0</u>
5. General Ledger Classification			
General Ledger			<u>5</u>
Object			<u>2</u> <u>0</u>

Final Encoding 1 - 1 - 12 - 0407 - 13 - 0000 - 520

It should be pointed out that there are no immediate plans by the State Department to request information down to the discipline and course level. Therefore, specific unit for arts and sciences programs required by the Department of Education would be coded to discipline level (0100, 0200, 0300, etc.). The community college has the option to go into more detail if they desire.

B. A community college wanting more detailed information would utilize the optional digits, more specifically encoding digits 13, 14 and 15.

C. Encoding of tuition for a part-time JTPA student at the main campus in a preparatory vocational program identified as "Landscaping" (CIP Number 01-06050000).

1. General Fund	<u>1</u>		
Function	<u>2</u>		
Unique Identifier	<u>1</u>	<u>7</u>	
Specific Unit		<u>3</u>	<u>0</u> <u>3</u> <u>4</u>
2. Site		<u>0</u>	<u>1</u>
3. Special Emphasis		<u>1</u>	<u>3</u>
4. Optional		<u>0</u>	<u>0</u> <u>0</u>
5. General Ledger Classification			
General Ledger			<u>4</u>
Object			<u>1</u> <u>1</u>

Final Encoding 1 - 2 - 17 - 3034 - 01 - 13000 - 411

The above illustration demonstrates the maximum detail for encoding tuition.

At this time tuition would have to be identified only to the function level. The present accounting manual includes 18 digits and that the mandatory usage of the 18 would be the following 11.

Fund	1 Digit
Function	1 Digit
Specific Unit	4 Digits
Object Code	3 Digits
Site	2 Digits

Also the mandatory 11 would not have to appear in any specific sequence at the community college level. A community college would also have the option of expanding beyond the 18 digits for local use.

CHAPTER III

ORGANIZATIONAL UNIT

A. Explanation:

<u>Fund</u>	<u>tion</u>	<u>Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
(X)	(X)	(X X)	(X X X X)	( )	( )	( )	( )

Next to funds, the most important heading is a classification by organizational units or activities. It is by organizational units or activities that appropriations are usually made. The accounting system should reveal accurately the expenditures for each organizational unit or activity. If expenditures for a given unit or activity are made from one fund, the coding provides a means of assembling these figures.

To effectively accomplish its goal, an institution should be organized in such a manner that each area of responsibility is clearly identified--with managerial responsibility and authority delegated units--and are sometimes referred to as divisions, departments, sections, or offices.

In addition to these organizational units, there are other activities of an institution which should be accounted for as separate units such as individual loan funds, individual student organization and individual construction project. In this manual, these activities will be referred to as organizational units also.

B. Organizational Unit Code

<u>Fund No.</u>	<u>Function Number</u>	<u>Unique Identifier</u>	<u>Specific Unit</u>
-----------------	------------------------	--------------------------	----------------------

Educational and General Support

1				Unrestricted General Fund
2				Restricted General Fund
1 or 2	0	00	0000	General Ledger Control
1 or 2	1	00	0100	Arts and Science Education
1 or 2	2	00	3000	Vocational Technical
1 or 2	3	00	6000	General Adult Education
1 or 2	4	00	7000	Cooperative Programs or Services
1 or 2	5	00	8000	General Administration
1 or 2	6	00	8200	Student Services
1 or 2	7	00	8300	Learning Resources
1 or 2	8	00	8400	Physical Plant
1 or 2	9	00	8500	General Institution

Auxiliary Fund

3	0	00	0000	General Ledger Control
3	1*	--	----	
3	2 or 3*	--	----	
3	0	00	8600	Bookstore
3	0, 2 or 3*	00	8640	Food Service
3	0	00	8650	Housing
3	0	00	8720	Vending accounting



3	0	00	8760	Central Stores
3	0	00	8800	Media
3	0	00	8840	Word Processing
3	0	00	8880	Printing/Reproduction
3	0,2 or 3*	00	8920	Other
3		00	8930	Institutional Sales & Service

\* Any time function 1, 2 or 3 are used, identify with a specific unit number for programs found in Chapter VII.

Agency Fund

4	0	00	0000	General Ledger Control
4	0	00	9000	Clearing Accounts
4	0	00	9100	Student Activity Accounts
4	0	00	9200	Organization Accounts
4	0	00	9250	Specially Funded Account
4	0	00	9300	Early Retirement

Scholarship Fund

5	0	00	0000	General Ledger Control
5	0	00	9300	Individual Scholarship Acc.
5	0	00	9600	Federal Scholarship Account
5	0	00	9700	Off-Campus Workstudy
5	0	00	9790	State Scholarship Account

Loan Fund

6	0	00	0000	General Ledger Control
6	0	00	9800	Federal Loan Fund Account
6	0	00	9850	Other Loan Fund Account

Plant Funds

7	0	67	0000	General Ledger Control
---	---	----	------	------------------------

Unexpected Plant Sub Fund

7	0	67	0000	General Ledger Control
---	---	----	------	------------------------

Debt. Service Sub Fund

7	0	68	0000	General Ledger Control
---	---	----	------	------------------------

Investment in Plant Sub Fund

7	0	69	0000	General Ledger Control
---	---	----	------	------------------------

Voted Tax Sub Fund

7	0	60	0000	General Ledger Control
---	---	----	------	------------------------

Endowment Fund

8	0	00	9650	Endowment Accounts-Received
---	---	----	------	-----------------------------

CHAPTER IV  
FUNDS

A. Explanation:

<u>Fund</u>	<u>Func-</u>	<u>Unique</u>	<u>Specific</u>	<u>Site</u>	<u>Special</u>	<u>Optional</u>	<u>Object</u>
(X)	( )	( )	( )	( )	( )	( )	( )

The term "Fund" is defined as follows:

"A sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitation and constituting an independent fiscal and accounting entity."

For the purpose of the Iowa Uniform Accounting System for Community Colleges, a one digit code will be used to identify a "Fund" or "Fund Group". The fund identification digit will always be the first digit of the transaction code. In addition, the fund identifier code will also represent the first digit of each organization code. Organizational units have been grouped by the activities they are to perform or objectives they are to obtain and the segregation of resources by funds further identifies the source of support for the specific organizational units.

B. Fund Group and Codes

The following funds may be used:

- 1 Unrestricted General Fund
- 2 Restricted General Fund
- 3 Auxiliary Fund
- 4 Agency Fund
- 5 Scholarship Fund
- 6 Loan Fund
- 7 Plant Funds
- 8 Endowment Fund

10

C. Fund Definitions

1 Unrestricted General Fund

This fund is available for any legally authorized purpose and is, therefore, used to account for all revenue and expenditures for activities not provided for in other funds. Organizational units to be financed through this fund are those which are generally directly concerned with the operation and support of the educational program of the college as whole--the only restrictions being those imposed by the budget. Procedures for handling cash reserve is shown in Appendix A. (If provisions are made for restricted general funds, then resources which are earmarked, or restricted for certain purposes, would not be included in this fund.)

2 Restricted General Fund

This fund is used to account for resources that are available for the operation and support of the educational program, but which are restricted as to their use by an outside agency or person. Some examples are: Tort Liability, Unemployment Compensation, direct Federal grants and H. F. 623 activities (Industrial New Job Training).

3 Auxiliary Fund

This fund is to record resources received, held and disbursed by an institution over which the institution has determination as to the nature and degree of receipts and expenditures. The fund is used to account for activities which are intended primarily to provide:

- \* A. Non-instructional services for sale to students, staff, and/or institutional departments and which are in addition to the education objectives of the institution.
- \*\*B. Activities that exist to provide an instructional and laboratory experience for students and that incidentally creates goods and services that may be sold to students, faculty, staff and the general public.

\* Function 0 will indicate the activity is non-instructional.

\*\*Functions 1, 2 and 3 will indicate the activity is instructional.

4 Agency Fund

This fund is used to record resources received, held and disbursed by an institution as fiscal agent for others. Normally, revenue and expenditure of agency funds are not institutional revenue and expenditures and should be reported separately.

5 Scholarship Fund

This fund is used to account for these types of resources:

Scholarship funds are defined as those resources available for awards to students which are not in payment of services rendered to the institution and will not require repayment to the institution.

On-campus Workstudy payments to students should not be included here since these payments are for services rendered to the institution and should be charged to the organizational units benefiting from the services. The federal share of on-campus expenditures shall be transferred to the benefitted fund.

Off-campus Workstudy payments for students shall be included here since the college is not the one benefiting from the services of the student. Off-campus reimbursement will be receipted to this fund. (The last sentence applies only if the college reimburses the students. The college will then bill the employer for his share. If the employer pays the student, he will bill the college for the federal portion and it will be charged to this fund.)

6      Loan Fund

Loan funds are those funds whose principal is loanable. These funds are established for the purpose of aiding students. Frequently, gifts to the institution furnish the basis for the establishment of a loan fund. Where both principal and interest are loanable, these should be placed in this fund. If the principal is not loanable, it should be placed in the Endowment Fund and only the loanable portion of the fund should be classified to this fund. The equity in this fund is increased by gifts and interest on loans and investments and is decreased only by the write-off of uncollectible loans and legally permitted administrative and collection costs.

7      Plant Funds\*

This fund is used to account for the following type of resources:

Unexpended Plant Sub-Fund.

- a. This sub-fund is used to account for resources which will be expended for the acquisition or construction of physical property to be used for institutional purposes and resources designated for the major repair and/or replacement of institutional property. Acquisition or construction of physical property as used here will be all inclusive of the capital outlay expenditures previously charged to the plant\* funds. Assets consist of cash, investments, accounts receivable, amounts due from other funds and construction in progress. Liabilities may consist of accounts payable, bonds payable, notes payable, and leaseholds payable and amounts due to other funds.

As funds are expended for construction, an asset control account for construction in progress should be maintained. At the completion of project, construction in progress, together with related liabilities and fund balances, should be transferred to the investment in plant sub-fund.

Debt Service Sub-fund.

- b. This sub-fund is used to account for the accumulation of resources which will be used to pay interest and principal payments and other debt service charges relating to long-term plant fund indebtedness. The transactions recorded in this fund are those previously associated with the debt service section of the plant\* funds. The assets of this sub-fund normally consist of cash and investments to be used for the retirement of indebtedness.

Investment in Plant Sub-fund.

- c. The investment in plant sub-fund is used to account for the cumulative cost of plant assets, net of cumulative deletions. The assets consist of land, buildings, other structures and improvements, furniture, machinery and equipment and library materials. Liabilities may consist of accounts payable, notes payable, bonds payable, and leasehold payable which are associated with the acquisition, renewal or replacement of plant assets recorded in this fund. The net investment in plant is the fund balance representing the excess of the carrying value of assets over liabilities.

Voted Tax Sub-fund.

- d. The proceeds of the additional tax approved at an annual school election may only be used for the purchase of ground, construction of buildings, payment of debt contracted for constructions of buildings, purchase of buildings and equipment for buildings, and the acquisition of libraries, and for the purpose of maintaining, remodeling, improving, or expanding the community college which approved the additional tax. Payment of costs, incurred in providing the school facilities for which the tax was levied, is to be by warrant drawn by the president and secretary of the board of directors which approved the tax levy.

This is a restricted transfer sub-fund. The amount of annual principal and interest payment must be paid to the sinking fund (bonds) asset object code 114 or sinking fund (notes payable) asset object code 115 depending upon the type of financing used before any of the tax proceeds can be used for any other school purpose. Any unused balance (after the obligation for any one year has been met) may be transferred to unexpended plant sub-fund.

8 Endowment Fund

This fund is used to account for these type of resources:

Endowment funds can be defined as those resources, the principal of which shall be maintained inviolate to conform with restrictions placed thereon by the donor or other outside agency. Generally only the income from these funds may be used and the net income from endowment fund investments should

not be reported as transactions of the endowment fund group but should be credited directly to the fund group from which such income will be expended, that is general fund, loan fund, or plant(\*) funds.

\* The term schoolhouse fund, as commonly used in Iowa, denotes the fund in which cash or investment securities earmarked the acquisition of fixed assets, such as buildings and sites, were accumulated as well as the accumulation of funds for the purpose of retiring indebtedness incurred with the acquisition of fixed assets, such as sites and buildings. Current usage would indicate the term "plant funds" is more commonly recognized as the appropriate classification.

Tenner (Municipal and Governmental Accounting) indicates that "plant funds" include (1) cash or securities earmarked for the acquisition for fixed assets, (2) resources accumulated for the purpose of retiring indebtedness incurred with the acquisition of fixed assets, (3) fixed assets used to carry on operations (as distinguished from fixed assets held as endowments) together with the liabilities outstanding against these assets, such as mortgages or bonds. Thus, plant funds group includes three balancing sub-groups which are termed by the American Council on Education (College and University Business Administration) as:

1. Unexpended Plant Fund,
2. Retirement of Indebtedness Funds, and
3. Invested in Plant Funds

For the purpose of the Community College Uniform Accounting System, the schoolhouse fund, with the additional provision to account for the value of plant assets in the financial accounting system as opposed to inventory records, will be referred to as the plant funds and should be accounted for as: Unexpended Plant Sub-fund, Debt Service Sub-fund, Investment in Plant Sub-fund and Voted Tax Sub-fund.

CHAPTER V  
FUNCTION

A. Explanation

<u>Fund</u>	<u>Func-</u>	<u>Unique</u>	<u>Specific</u>	<u>Site</u>	<u>Special</u>	<u>Optional</u>	<u>Object</u>
( )	(X)	( )	( )	( )	( )	( )	( )

The Iowa system of Community Colleges have two major institutional functions. These two major functions are normally classified as the Educational Function and Supportive Function. Within the two major functional classifications, higher educational institutions have identified and established by institutional decision, statutory requirement, administrative regulations, or inter-institution agreement, some comparatively well defined sub-functions. These are usually referred to as organizational units or activity centers in which closely related, well defined tasks or services are performed within a major function. They are often shown on organizational charts, as an organizational unit, an activity, a section, a department, or other unit within a major institutional function.

In the Iowa Uniform Accounting System for Community Colleges, the organizational units of each fund are grouped together according to the function they perform to aid in the classification and analysis of financial information.

B. Functional Groups and Codes

- 1 Arts and Science Education
- 2 Vocational-Technical Education
- 3 General Adult Education
- 4 Cooperative Programs or Services
- 5 General Administration
- 6 Student Services
- 7 Learning Resources
- 8 Physical Plant
- 9 General Institution

The above functions comprise the Education and Supportive Functions. These organizational units are financed through the General Fund Group (Unrestricted and Restricted).

Each of the other funds perform only one function, i.e., the Loan Fund's function is to account for loan funds, therefore, the functional codes for these funds can be used to further classify activities into logical groupings.

C. Function Descriptions

The Educational and General Support functions are those performed by organizational units concerned with the operation and support of the educational program. They are financed only through the General Fund Group. The exception to this rule would be as it pertains to related instructional activities in the Auxiliary Fund.

1. Arts and Science Education

All administrative and instructional organizational units of the institution which provide instruction in the area of college parallel and college parallel/career option, should be grouped within this function.

2. Vocation-Technical Education

All organizational units designed to provide vocational, technical, and semi-professional training should be grouped within this function.

3. General Adult Education

All organizational units designed to provide services, courses, and programs intended mainly for part-time students and which are not a part of one of the instructional divisions of arts and science or vocational-technical functions, such as adult basic education, high school completion, supplemental vocational-technical, and short-term preparatory. The institution has the option to offer in this function other such things as: vocational-technical part-time, short-term preparatory and adult arts and sciences.

4. Cooperative Programs or Services

All organizational units designed to provide instruction for Secondary Joint Effort activities and all activities concerning H.F. 623 (Industrial New Jobs Training) should be grouped in this function.

5. General Administration

All expenditures of Community College Board, the superintendent's office, and business office which serves the entire institution should be included in this function. Administrative expenditures, chargeable directly (prorated) to auxiliary enterprises or to organized activities related to vocational departments should be excluded or deducted from the total included under this function.

6. Student Services

All organizational units, which are primarily concerned with providing services for the students, should be grouped under this function.

7. Learning Resources

All organizational units, which provide for storage, distribution, and use of educational materials throughout the entire institution, should be grouped under this function.

8. Operation of Physical Plant

All organizational units, which are responsible for the operation and maintenance of the institution's physical facilities, should be grouped under this function.



9. General Institution

This function includes all other expenditures except those included in functions 1-8 above. Types of expenditures would be found in Chapter VII page 28.

0. Non Institutional Services (auxiliary fund only)

Non-instructional service for sale to students, staff, and/or institutional departments and which are in addition to the educational objectives of the institution will be indicated by function 0 (zero).

CHAPTER VI

UNIQUE IDENTIFIER

<u>Fund</u>	<u>tion</u>	<u>Unique</u>	<u>Specific</u>	<u>Site</u>	<u>Special</u>	<u>Optional</u>	<u>Object</u>
( )	( )	(X X)	( )	( )	( )	( )	( )

This unique identifier is utilized to help identify the instructional level and the type of program. The first digit corresponds to the instructional level on the CE-4. The second digit corresponds to the type of program, service and/or activity on the CE-4.

1 X 0 0 - Does not apply

Elementary

- 1 1 - Career Awareness & Exploration
- 1 2 - Preparatory
- 1 3 - Preparatory (Short Term)
- 1 4 - Supplementary
- 1 5 - Related Service or Activity
- 1 6 - College Parallel/Career Option
- 1 7 - Preparatory (Part Time)
- 1 8 - College Parallel
- 1 9 - Jointly Administered

The following codes are to be used for "type" if it is a program to be operated through a joint agreement with a secondary school.

Secondary

- 2 1 - Career Awareness & Exploration
- 2 2 - Preparatory
- 2 3 - Preparatory (Short Term)
- 2 4 - Supplementary
- 2 5 - Related Service or Activity
- 2 6 - College Parallel/Career Option
- 2 7 - Preparatory (Part Time)
- 2 8 - College Parallel
- 2 9 - Jointly Administered

Post-Secondary

- 3 1 - Career Awareness & Exploration
- 3 2 - Preparatory
- 3 3 - Preparatory (Short Term)
- 3 4 - Supplementary
- 3 5 - Related Service or Activity
- 3 6 - College Parallel/Career Option
- 3 7 - Preparatory (Part Time)
- 3 8 - College Parallel
- 3 9 - Jointly Administered

Adult

- 4 1 - Career Awareness & Exploration
- 4 2 - Preparatory
- 4 3 - Preparatory (Short Term)
- 4 4 - Supplementary
- 4 5 - Related Service or Activity
- 4 6 - College Parallel/Career Option
- 4 7 - Preparatory (Part Time)
- 4 8 - College Parallel
- 4 9 - Jointly Administered

Any Combination of the Above

- 5 1 - Career Awareness & Exploration
- 5 2 - Preparatory
- 5 3 - Preparatory (Short Term)
- 5 4 - Supplementary
- 5 5 - Related Service or Activity
- 5 6 - College Parallel/Career Option
- 5 7 - Preparation (Part Time)
- 5 8 - College Parallel

5 9 - Jointly Administered

Restricted General Fund Only

6 6 - Job Training Programs (280B and 280C)

Plant Fund Only

6 7 - Unexpended Plant Sub-Fund

6 8 - Debt Service Sub-Fund

6 9 - Investment in Plant Sub-Fund

6 0 - Voted Tax Sub-Fund

CHAPTER VII  
 SPECIFIC UNIT  
 FOR INSTRUCTIONAL AND SUPPORT FUNCTIONS  
 18 Digits

A. Explanation

<u>Fund</u>	<u>tion</u>	<u>Unique Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	(XXXX)	( )	( )	( )	( )

Each organizational unit or activity of any institution for which financial information is to be accumulated should be assigned a specific unit code. When the fund number, function number, and unique identifier is added to the specific unit number, a code number is established which identifies each organizational unit of the institution. By including the two digit site numbers, specific location is identified. There are provisions for a range of 99 to 3,999 specific unit within each function. Some institutions may not have need for each of these specific units. This is permissible, but for uniformity in state reporting, the same fund and function number as presented here must be used. Specific units for vocational-technical education must be used as illustrated. Additional numbers will be assigned by the state agency based on need and requests.

B. Overall Unit Structure:

( ) ( ) ( ) ( ) ( ) ( ) ( )

- |          |         |                                    |
|----------|---------|------------------------------------|
| <u>1</u> | 0 0 0 0 | - Arts and Science Education       |
| <u>2</u> | 3 0 0 0 | - Vocational-Technical Education   |
| <u>3</u> | 6 0 0 0 | - General Adult Education          |
| <u>4</u> | 7 0 0 0 | - Cooperative Programs or Services |
| <u>5</u> | 8 0 0 0 | - General Administration           |
| <u>6</u> | 8 2 0 0 | - Student Services                 |
| <u>7</u> | 8 3 0 0 | - Learning Resources               |
| <u>8</u> | 8 4 0 0 | - Physical Plant                   |
| <u>9</u> | 8 5 0 0 | - General Institution              |

ARTS AND SCIENCES EDUCATION FUNCTION  
 SPECIFIC UNIT\*  
 0000-2999

<u>Fund</u>	<u>tion</u>	<u>Unique Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	(X X X X)	( )	( )	( )	( )

2 9 0 1 - Administration

\* This specific unit code is unique to the Arts and Sciences Education function. All other specific unit codes are listed on the pages following.

VOCATIONAL-TECHNICAL EDUCATION FUNCTION  
 SPECIFIC UNIT\*  
 3000-5999

<u>Fund</u>	<u>tion</u>	<u>Unique Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	(X X X X)	( )	( )	( )	( )

5 9 0 1 - Administration

\* This specific unit code is unique to the Vocational-Technical Education function. All other specific unit codes are listed on the pages preceding.

GENERAL ADULT EDUCATION FUNCTION  
 SPECIFIC UNIT\*  
 6000-6999

<u>Fund</u>	<u>tion</u>	<u>Unique Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	(X X X X)	( )	( )	( )	( )

6 9 0 1 - Administration

\* This specific unit code is unique to the General Adult Education function. All other specific unit codes are listed on the pages preceding.

See list of specific units in chapter VII - 5100 series.

COOPERATIVE PROGRAMS OR SERVICES  
 SPECIFIC UNIT\*  
 7000-7900

<u>Fund</u>	<u>tion</u>	<u>Unique Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	(X X X X)	( )	( )	( )	( )

7 9 0 1 - Administration

GENERAL ADMINISTRATION FUNCTION  
 SPECIFIC UNIT\*  
 8000-8099

<u>Fund</u> ( )	<u>Func- tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> (X X X X)	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> ( )
			<u>8 0 0 1</u>				- Board
			<u>8 0 0 2</u>				- Superintendent's Office
			<u>8 0 0 3</u>				- Business Office
			<u>8 0 0 4</u>				- Purchasing
			<u>8 0 0 5</u>				- Accounting
			<u>8 0 0 6</u>				- Cashier's Office
			<u>8 0 0 7</u>				- Property Records
			<u>8 0 0 8</u>				- Central Receiving
			<u>8 0 0 9</u>				- Vice President Business Services
			<u>8 0 1 0</u>				- Internal Auditor

STUDENT SERVICES FUNCTION  
 SPECIFIC UNIT\*  
 8200-8299

<u>Fund</u> ( )	<u>Func- tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> (X X X X)	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> ( )
			<u>8 2 0 1</u>				- Admissions
			<u>8 2 0 2</u>				- Register
			<u>8 2 0 3</u>				- Graduation
			<u>8 2 0 7</u>				- Veterans Affairs
			<u>8 2 2 0</u>				- Counseling
			<u>8 2 2 1</u>				- Placement Office
			<u>8 2 2 2</u>				- Follow-up
			<u>8 2 2 3</u>				- Financial Aid
			<u>8 2 2 4</u>				- Testing
			<u>8 2 2 5</u>				- Student Activities Office
			<u>8 2 2 6</u>				- Director of Athletics

- 8 2 2 7 - Health Services
- 8 2 2 8 - Occupational Orientation
- 8 2 2 9 - Career Option
- 8 2 3 0 - Housing
- 8 2 9 0 - Administration

LEARNING RESOURCES FUNCTION  
SPECIFIC UNIT\*  
8300-8399

<u>Fund</u>	<u>Func-</u> <u>tion</u>	<u>Unique</u> <u>Identifier</u>	<u>Specific</u> <u>Unit</u>	<u>Site</u>	<u>Special</u> <u>Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	(X X X X)	( )	( )	( )	( )

- 8 3 0 1 - Library
- 8 3 1 0 - Media Center
- 8 3 2 0 - Computer-Assisted Instruction Laboratory.
- 8 3 9 0 - Administration

PHYSICAL PLANT FUNCTION  
SPECIFIC UNIT\*  
8400-8499

<u>Fund</u>	<u>Func-</u> <u>tion</u>	<u>Unique</u> <u>Identifier</u>	<u>Specific</u> <u>Unit</u>	<u>Site</u>	<u>Special</u> <u>Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	(X X X X)	( )	( )	( )	( )

- 8 4 0 1 - Grounds Department
- 8 4 1 0 - Custodial Services
- 8 4 2 0 - Securities Services
- 8 4 3 0 - Utility Plant
- 8 4 4 0 - Maintenance Service
- 8 4 5 0 - Plant Operational Expense (Insurance on  
building and equipment, electricity  
and water bills, etc.)
- 8 4 6 0 - Transportation Services
- 8 4 9 0 - Administration



GENERAL INSTITUTION  
 SPECIFIC UNIT\*  
 8500-8599

<u>Fund</u> ( )	<u>Func-</u> <u>tion</u> ( )	<u>Unique</u> <u>Identifier</u> ( )	<u>Specific</u> <u>Unit</u> (X X X X)	<u>Site</u> ( )	<u>Special</u> <u>Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> ( )
			<u>8 5 0 1</u>				- Institutional Development
			<u>8 5 0 2</u>				- Personnel Services
			<u>8 5 0 3</u>				- Data Processing
			<u>8 5 0 4</u>				- General Printing
			<u>8 5 0 5</u>				- Communication
			<u>8 5 0 6</u>				- Public Relations
			<u>8 5 0 7</u>				- Other General Institution
			<u>8 5 1 0</u>				- Alumni Affairs
			<u>8 5 4 3</u>				- Early Retirement
			<u>8 5 4 8</u>				- District Administration
			<u>8 5 5 5</u>				- Assistant to President
			<u>8 5 7 0</u>				- Telecommunications

CHAPTER VIII  
SPECIAL EMPHASIS

For further accountability and reporting purposes, more specifically in the Vocational-Technical Education area, digits eleven and twelve are to be reserved for special emphasis identification as outlined below. The special emphasis as outlined below will correlate with the special emphasis identifier on the CE-4 reporting form.

<u>Fund</u> ( )	<u>tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> ( )	<u>Site</u> ( )	<u>Special Emphasis</u> (X X )	<u>Optional</u> ( )	<u>Object</u> ( )
					- 0 0		
					- 0 1		
					- 0 2		
					- 0 3		
					- 0 4		
					- 0 5		
					- 0 6		
					- 0 7		
					- 0 8		
					- 0 9		
					- 1 0		
					- 1 1		
					- 1 2		
					- 1 3		
					- 1 4		
					- 1 5		
					- 1 6		
					- 1 7		
					- 1 8		
					- 1 9		
					- 2 0		
					- 2 1		

Clinical	- <u>2 2</u>
Work Experience	- <u>2 3</u>
Adult Farmer	- <u>2 4</u>
Limited English Proficient	- <u>2 5</u>
Econ. Dev. - Capacity Building	- <u>2 6</u>
Econ. Dev.-Prod. Enhancement	- <u>2 7</u>
Econ. Dev. - Retrain/Upgrading	- <u>2 8</u>
Jointly Administered-artic	- <u>2 9</u>
Correction Education	- <u>3 0</u>
Developmental Education	- <u>3 1</u>

CHAPTER IX  
GENERAL LEDGER CHART OF ACCOUNTS

General Ledger Class:

<u>Fund</u>	<u>tion</u>	<u>Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	( )	( )	( )	( )	(xxx)

The General Ledger classification code is used to indicate the type of transaction or account. The General Ledger classes are:

1. Assets
2. Liabilities
3. Appropriations, Resources & Fund Balance
4. Revenue
5. Expenditures for Salary
6. Expenditures for Current Expenses
7. Expenditures for Capital Outlay

The General Ledger classification code is designed as a separate code to describe transactions and accounts regardless of the fund in which they are used. For example, material and supplies, expenditures account 632, may be used in the:

Unrestricted General Fund	(1) ( ) ( ) ( ) ( ) ( ) ( ) (6 3 2),
Restricted General Fund	(2) ( ) ( ) ( ) ( ) ( ) ( ) (6 3 2), and
Auxiliary Fund	(3) ( ) ( ) ( ) ( ) ( ) ( ) (6 3 2).

Codes which are not listed in this manual may be used by colleges for internal management purposes during the year; however, these accounts must be closed out into approved account codes at the end of the fiscal year.

CHAPTER X  
ASSET ACCOUNTS

A. Charts of Accounts:

<u>Fund</u> ( )	<u>Func- tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> ( )	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> (1xx)
<u>Cash - 100-129</u>							
			Cash in Bank			-	101
			Cash Sinking Fund - Bonds Repayment			-	114
			Cash Sinking Fund - Notes Payable			-	115
			Cash in Bank - Payroll			-	119
			Returned Checks			-	120
			Cash on Hand			-	121
			Petty Cash			-	122
			Cash in Bank - Property Tax Cash Reserve			-	129
<u>Investments - 130-139</u>							
			Investment in C.D.'s or U.S. Gov. Securities			-	130
			Investment in Savings			-	131
			Other Investments			-	132
<u>Accounts Receivable - 140-149</u>							
			Due from Students			-	141
			Due from District Property Tax			-	142
			Due from State Funds			-	144
			Due from Federal Funds			-	145
			Due from Others			-	146
<u>Notes Receivable - 150-154</u>							
			Student Loans			-	150
<u>Other Assets - 155-159</u>							
			Prepaid Expenses			-	155
			Deposits			-	159
<u>Inventories - 160-169</u>							
			Materials and supplies			-	161
			Repair Materials			-	162
			Auxiliary Enterprise Materials			-	163

Custodial Supplies	-	164
Work - in - Progress	-	169
<u>Due from other funds - 170-179</u>		
Due from Unrestricted General Fund	-	171
Due from Restricted General Fund	-	172
Due from Auxiliary Fund	-	173
Due from Agency Fund	-	174
Due from Scholarship Fund	-	175
Due from Loan Fund	-	176
Due from Plant Fund	-	177
Due from Endowment Fund	-	178
<u>Loans Outstanding - 180-189</u>		
<u>Plant Assets - 190-199</u>		
Land	-	191
Buildings and Fixed Equipment	-	192
Other Structures and Improvement	-	193
Furniture, Machinery and Equipment	-	194
Library Books and Films	-	196
Construction in Progress	-	197
Leased Property under Capital Leases	-	198

#### B. Account Descriptions

The following brief account descriptions are provided as a guide. They are not intended to provide description for all the asset accounts which may be used by an individual institution. Account titles and descriptions may be added to meet the institution's individual needs by using the unassigned account numbers in the appropriate object account code group classification.

##### Cash - 100-129

##### 101 Cash in Bank(s)

The balance of money on deposit with a bank, subject to withdrawal, after deducting outstanding checks and adjusting for bank charges and credits. Each separate bank account will be assigned a general ledger number, using numbers 101 through 113. Special bank accounts such as a revenue clearing account, would be assigned a number in this group of accounts and used by all funds jointly.

114 Cash Sinking Fund - Bonds Repayment

Cash of other assets, and the interest or other income earned thereon, set apart for the retirement of bonds where the indenture requires the issuer to set aside periodically a sum which, with interest, will be sufficient to meet the redemption price of the bonds or to equal a specified fraction of the total, the balance unprovided for or left for refunding.

115 Cash Sinking Fund - Notes Payable

Cash or other assets, and the interest or other income earned thereon, set apart for the retirement of notes payable where the indenture requires the issuer to set aside periodically a sum which, with interest, will be sufficient to meet the redemption price of the notes payable or to equal a specified fraction of the total, the balance unprovided for or left for refunding.

119 Cash in Bank (Payroll)

This account is used to record the net amount of the payroll. A check is drawn on a general account equal to the net payroll and deposited to this account. A minimum fixed amount could be maintained in this account for an emergency payroll disbursement. In the event of such disbursement, the next deposit should total the net amount of emergency checks drawn plus the net amount of the regular payroll.

120 Returned Checks

This account is to record checks returned by banks because of insufficient funds or other valid reasons. The checks are to be redeposited or converted into depositable assets by the drawer and redeposited. This account would normally be used only by the general current fund, auxiliary fund, and agency fund. (The funds receiving checks from individuals).

121 Cash on Hand

This account can be used by all funds to record collection of money. It would be debited for the amount of money collected. When the money is deposited in the bank, this account will be credited and the particular bank account would be debited.

122 Petty Cash

This is a fixed amount money set aside in the cashier's office to make immediate cash disbursements for small purchases or services. The total of the fund must always be accounted for by cash on hand plus receipts for amounts expended. The fund is replenished periodically by an amount equal to the total of the petty cash slips or invoices. Each time the fund is replenished, charges are made to the appropriate organizational unit expenditure accounts.

129 Cash in Bank - Property Tax Cash Reserve

This account is used to record the receipt of funds from property tax levy for the purpose of maintaining a cash balance.

Investments - 130-139

130 Investments in C.D.'s or U.S. Government Securities

This account is to be used to record all investments of the college other than passbook savings. (Note: The State Treasurer should be consulted as to legality of certain investments.)

131 Investments in Savings

This account is to be used to record all savings account investments of the college.

132 Other Investments

This account is to be used to record all other investments.

Accounts Receivable - 140-149

This account group is used to record accounts receivable from all sources. These accounts should be debited and revenue accounts should be credited at the time it is determined that an amount of money is due the college regardless of when the money will actually be received.

Notes Receivable - 150-154

150 Student Notes

This account will be used only in the loan fund and is used to account for loans receivable from students. This account is debited when a loan is made and credited when a repayment is made.

Other Assets - 155-159

155 Prepaid Expenses

This account is used to record all prepayments for services which extend beyond the accounting period. Periodic adjustments should be made so that the balance of these accounts reflect the prepaid amount for subsequent periods.

158 Deposits

This account is used to record the amount of money deposited with an outside agency as a means of guaranteeing some performances. This account is debited for the amount of the deposit when made and credited when the deposit is returned.

Inventories - 160-169

Accounts 161-169 are used to reflect the value of the materials and supplies on hand. When physical inventories are taken (at least annually) the inventory account should be adjusted with the off setting entry to the expenditure accounts in the 600 series. Account 169 will reflect materials and supplies, and related costs included in a partially completed structure, such as a student constructed house or building under construction.



Due From Other Funds - 170-179

These accounts are used to reflect amounts due from one fund to another fund. They may arise from actual transfer of money from one fund or rendering a service to another fund. As an example: if the General Fund paid the entire telephone bill of the institutional and the Auxiliary Fund was supposed to pay some of it, then the amount due from the Auxiliary Fund should be debited to the account "Due from Auxiliary Fund".

Transfers of funds which is not intended to be repaid would be debited to Expenditure Account 680, "Transfers".

Lonas Outstanding - 180-189

Plant Assets - 190-199

191 Land

This account is used to maintain the acquisition cost of land. Costs of clearing the land and other site develop costs should be considered improvements and thus recorded in Asset Account 193, "Other Structures and Improvements".

The actual purchase of land will be charged to the expenditure account number 770 "Land". At the end of the fiscal year, all the purchases of land will be transferred to asset account 191 "Land".

192 Buildings and Fixed Equipment

This account is used to maintain the accumulated value of buildings and equipment. The actual Purchase will be charged to expenditure account 760, "Buildings and Fixed Equipment", and will be transferred at the end of the fiscal year to asset account 192 "Buildings and Fixed Equipment".

Deductions should be made periodically (at least annually) for items lost or destroyed because of obsolescence or physical condition. Care should be exercised in deducting items traded to make sure that the net value of items are deducted and not the gross value.

193 Other Structures and Improvements

This account is used to record the accumulative value of fixed assets other than land, buildings, books, furniture, and equipment. Items included will be sidewalks, parking lots, site development, fences, flag poles, lighting systems, etc.

The actual purchase of these assets will be charged to expenditure account 780 "Other Structures and Improvements", and will be transferred at the end of each fiscal year to asset account 193 "Other Structures and Improvements".

Deductions should be made periodically (at least annually) for items lot, traded or destroyed because of obsolescence or physical condition. Care should be exercised in deducting items traded to make sure that the net value of items are deducted and not the gross value.

194 Furniture, Machinery and Equipment

This account is used to record the accumulative value of furniture, machinery, and equipment for which line item inventory control will be maintained. It is the control account for accountable equipment, which will be tagged or identified and accounted for in some other manner.

The actual purchase of these items is charged to the appropriate expenditure account--710, 711, 730, 740, or 790--and is transferred at the end of the fiscal year to asset account 194 "Furniture, Machinery and Equipment".

Deductions should be made periodically (at least annually) for items lost, traded or destroyed because of the obsolescence or physical condition. Care should be exercised in deducting items traded to make sure that the net value of items are deducted and not the gross value.

196 Library Books and Films

This account is used to record the accumulated value of library books and films.

The actual purchase of these will be charged to the expenditure account 750 and then transferred at the end of the fiscal year to asset account 196 "Library Books and Films".

Deductions should be made periodically (at least annually) for lost items, trade or destroyed because of the obsolescence or physical condition. Care should be exercised in deducting items traded to make sure that the net value of items are deducted and not the gross value.

197 Construction in Progress

This account is used to record the cumulative expenditures for construction in progress related to construction of long-lived plant assets. At completion of the project, construction in progress should be transferred to appropriate account numbers 192, 193 or 194.

198 Leased Property under Capital Leases

This account is used by the lessee to record the carrying value of lease property under capital leases in the Investment in Plant Sub-fund. At the inception of the lease, this account is debited and liability account 264 "Leaseholds Payable" is credited in an amount representing the lesser of:

- (1) The present value beginning of the lease term of minimum lease payments during the lease term, excluding that portion of payments representing executory costs such as insurance, maintenance and taxes to be paid by the lessor, together with any profit thereon, or
- (2) The fair value of the leased property at the inception of the lease.

CHAPTER XI  
LIABILITIES

A. Chart of Accounts:

<u>Fund</u> ( )	<u>Func- tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> ( )	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> (2XX)
						-	201
						-	202
						-	203
						-	204
						-	210
						-	215
						-	220
						-	221
						-	222
						-	223
						-	224
						-	225
						-	226
						-	227
						-	228
						-	229
						-	230
						-	231
						-	232
						-	234
						-	240
						-	261
						-	262
						-	263
						-	264

Unamortized Premium on Certificates	-	265
Unamortized Discount on Certificates	-	266
Deferred Income	-	271
Funds held in trust for others	-	280

## B. Account Descriptions

The following brief account descriptions are provided as a guide. They are not intended to provide description for all the liability accounts which may be used by an individual institution. Account titles and descriptions may be added to meet the institution's individual needs by using the unassigned account numbers in the appropriate object account code group classification.

### Liabilities - 201 - 299

#### 201 Trade Accounts Payable

This account is used to record obligations due to others. Obligations become payable when goods are received or services are rendered and an invoice has been received. At the end of the fiscal year, all obligations must be recorded and appropriate expense accounts must be recorded and the appropriate expense accounts must be debited.

#### 202 Current Contracts Payable

This account is used to record the principal amount of contract obligations which will become due and payable (mature) within the next fiscal year.

#### 203 Long Term Contracts Payable

This account is used to record the principal amount of contract obligations with remaining terms in excess of one year which are not recorded as current contracts payable.

#### 204 Anticipatory Warrants

This account is used to record the principal amount of the anticipatory warrants issued and outstanding.

#### 210 Salaries and Wages Payable

This account is used to record the amount of salaries and wages earned by the employees during the accounting period but not yet paid. Salaries and wages payable would credited and the appropriate salary expense accounts debited when the salaries are actually paid.

215 Employees' Compensation for Future Absences

This account is used to record liabilities for employees' rights to receive compensation for future absences when certain conditions are met. For example, this account should be credited and appropriate salary expense accounts debited for the value of vacation benefits which employees have earned but have not yet taken. The change in the carrying value of this account from one fiscal year to the next should be debited or credited to the appropriate salary expense accounts.

220 State Income Tax Payable

This account should be handled in the same manner as Federal withholding.

221 Federal Income Tax Payable

Credit this account for the amount of income taxes withheld from employees' salaries until the withholdings are remitted to the Internal Revenue Service.

222 FICA Tax Payable

Credit this account for the FICA taxes withheld from employees' salaries and employers share if not immediately paid. The institution's share expenditure account 592 "FICA Tax" in the Fringe Benefits group of accounts, should be debited. When the payment of the tax is made, cash will be credited and this payable account debited.

223 IPERS Tax Payable

This account should be handled in the same manner as FICA payable.

224 TSA Payable

This account will be credited for other retirement contributions withheld from employees' salaries and for the institution's matching portion only if, for some reason, liability is not paid when the salary checks are prepared or at the end of the accounting period. The institutions's share would be an expense in the expenditure account 590 "Payroll Cost and Fringe Benefits" group of accounts.

225 Insurance Premiums Payable

This account would be handled similarly to the other fringe benefit payable accounts.

226 Out-Of-State Income Tax Payable

This account would be handled similarly to the other fringe benefit payable accounts.

227 Credit Union Deductions Payable

This account would be handled similarly to the other fringe benefit payable accounts.

228 Union Dues Payable

This account would be handled similarly to the other fringe benefit payable accounts.

229 Unemployment Compensation Payable  
This account would be handled similarly to the other fringe benefit payable accounts.

230 Other Employee Payroll Deductions Payable  
This account would be credited with payroll deductions payable other than those listed (accounts 220-229).

231 Sales Tax Payable  
This account would be credited with the amount of sales tax collected. It will be debited when the tax is paid to the State Department of Revenue.

232 TIAA CREF Payable  
This account would be handled similarly to the other fringe benefit payable accounts.

234 Federal Excise Tax Payable  
Excise taxes may be collected on some items sold in the auxiliary activities. If they are, they will be credited to this account when collected and debited to this account when payment is made to the Internal Revenue Service.

240 Deposits Refundable  
If the institution receives funds which are refundable, such as key deposits or bid deposits, they will be credited to this account. This account will be debited when the deposit is refunded or when it is determined the deposit should be forfeited.

Due to Other Funds - 251-259

These accounts are used to reflect amounts due to one fund from another fund. They may arise from actual transfer of money from one fund or rendering a service to another fund. As an example: if the General Fund paid the entire telephone bill of the institutional and the Auxiliary Fund was supposed to pay some of it, then the amount due to the Auxiliary Fund should be debited to the account "Due to Auxiliary Fund".

Transfers of funds which is not intended to be repaid would be debited to Expenditure Account 680, "Transfers".

261 Bonds Payable  
This account will be used in the Restricted General Fund and in the Unexpended and Investment in Plant Sub-funds. In the Unexpended Plant Sub-fund, this account is credited for the face value of bonds issued and cash account 101 "cash in bank" is debited.

In the Restricted General Fund, this account is credited for the face value of the certificates issued and the cash account 101 "Cash in Bank" is debited. In the event the actual amount received is less than the face value of the certificates, account number 266 "Unamortized Discounts On Certificates Issued" will be debited for the difference. In the event

the actual amount received is greater than the face value of the certificates issued, account number 265 "Unamortized Premium On Certificates Issued" will be credited for the difference.

As bond proceeds are expended and capitalized for plant facilities, an amount equal to the capitalized asset is transferred from the Unexpended Plant Sub-fund to the Investment in Plant Sub-fund.

As bonds are retired, Bonds and Certificates Payable is debited and fund balance account 312 "Net Investment in Plant credited. As certificates are redeemed and certificates proceeds are expended, Bonds and Certificates are Payable is debited and "Cash in Bank" is credited.

262 Loans Payable

This account should be credited for the amount of the loan due during the accounting period, but which is unpaid at the end of the year.

263 Interest Payable

This account should be credited for the amount of interest which accrues on liabilities during the accounting period, but which is unpaid at the end of the year.

264 This account is used to record the debt with respect to the carrying value of assets purchased under capitalized lease obligations. This account will reside in the Investment in Plant Sub-Fund, and with the inception of the lease, asset account 198 is debited and this account is credited in an amount representing the lesser of:

- (1) The present value at the beginning of the lease term of the minimum lease payments during the lease term, excluding that portion of payments representing executory costs to be paid by the lessor, together with any profit thereon, or
- (2) The fair value of the leased property at the inception of the lease.

265 Unamortized Premium on Certificates

Debit this account for any excess funds received over the face value of the certificates issued. This excess would be amortized over the life of the certificates and offset against interest expense (eg. Debit Unamortized Premium on Certificates and credit Interest Expense).

266 Unamortized Discount on Certificates

Credit this account for any shortage between the face value of the certificates issued and the amount of funds actually received. The amount of shortage would be amortized over the life of the certificates and offset against interest expense (eg. debit Interest Expense and Credit Unamortized Discount on Certificates).

271 Deferred Income

This account should be credited when income is received which applies to a future period. An example would be student fees collected in the fall term which apply to the spring or summer term. When the income is actually earned, the deferred income account should be debited and the appropriate revenue account credited.

280 Funds Held in Trust for Others

This account would be credited for the amount of funds held in trust for others. Example of such funds could be money collected for private dormitories, food service, etc, which has not been paid.



CHAPTER XII  
RESERVES AND FUND BALANCES

A. Chart of Accounts:

<u>Fund</u> ( )	<u>tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> ( )	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> (3XX)
						-	311
							312
						-	313
						-	314
						-	315
						-	320

B. Account Descriptions

The following brief account descriptions are provided as a guide. They are not intended to provide description for all the appropriations, reserves and fund balance accounts which may be used by an individual institution. Account titles and descriptions may be added to meet the institution's individual needs by using the unassigned account numbers in the appropriate object account code group classification.

311 Fund Balance-Unrestricted

This account represents the portion the assets of each fund which are available for use by the institution, either as owner or agent. It may represent the principal of a fund, such as endowments or loans, or it may represent an excess of revenue over expenditures. If desired, sub-accounts may be set up to identify specific types of balances. At the end of the fiscal year all revenue and expenditure accounts are closed into this account unless other accounts are specifically designated.

312 Fund Balance-Net Investment in Plant

The net investment in plant is the fund balance representing the excess of the carrying value of assets over liabilities. Net investment in plant is increased through the acquisition of plant assets less associated liabilities, as well as through liquidation of indebtedness incurred for plant purposes.

Net investment in plant is decreased through disposal of assets. When plant assets are sold, exchanged, or otherwise disposed of, the carrying value is removed from the asset accounts and the net investment is reduced accordingly.

313 Fund Balance-Restricted for Specific Purpose

This account represents the portion of the assets of each fund which are available, but restricted for a specifically designated purpose.

At the end of the fiscal year all of the fiscal year all revenue and expenditure accounts for specific purpose are closed into this account.

314 Fund Balance-Restricted for Unemployment Compensation

Property Tax Funds receipted during the year for unemployment compensation, which are in excess of expense, will be closed out at year end to this account.

315 Fund Balance-Restricted for Property Tax Cash Reserve

This account represents the portion of the assets of the general fund which are available, but are restricted for the purpose of a cash balance. It is collected through a property tax levy. The funds represented in this account are available for any use deemed necessary by the Community college. However, the funds shall be repaid before the end of the fiscal year.

See Appendix A for an example.

320 Debt Service to be Provided

This account will be used only in the Restricted General Fund and in the Plant Fund.

When bonds or certificates are sold, this account is debited and account number 261 "Bonds and Certificates Payable" is credited. At the end of the year, expenditure account 670 "Interest on Debt" and expenditure account 680 "Transfers" and all revenue accounts in the Plant Fund are closed to fund balance account 320 "Service to be Provided". Expenditure account 673 "Payment on Debt Principal" would not be closed to this account.

CHAPTER XIII  
REVENUE

A. Chart of Accounts:

<u>Fund</u> ( )	<u>Func- tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> ( )	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> (4XX)
<u>Student's Fees - 400-409</u>							
						-	401
						-	402
						-	403
						-	404
						-	405
						-	406
						-	407
<u>Tuition - 410-414</u>							
						-	410
						-	411
						-	412
						-	413
						-	414
<u>Local Support - 415-419</u>							
						-	415
						-	416
						-	417
						-	418
						-	419
<u>State Support - 420-429</u>							
						-	421
						-	425
						-	426
						-	429

Federal Support - 430-449

Title II - Library	-	431
Title III - Developing Institutions	-	432
Title IV - SEOG	-	433
Title IX - Workstudy	-	434
Title IV - Perkins Loans	-	435
Title IV - PELL	-	436
Title VI - Improvement of Instruction	-	437
<del>Title I - Higher Education Facilities Act (Construction Grants)-</del>	-	438
Carl D. Perkins	-	441
JTPA	-	443
Adult Basic Education	-	446
<del>Public Service Employment</del>	-	448
Other Federal Support	-	449

Sales and Services - 450-469

Housing	-	451
Vending Machines	-	452
Rental of College Facilities	-	453
Other Sales and Services	-	454
Bookstore - Textbooks	-	455
Bookstore - Other Items	-	456
Food	-	457
Sales Returns	-	459
Gate Receipts (Subject to Sales Tax)	-	460
Receipts, Games of Chance (Subject to Sales Tax)-	-	461

Other Income - 470-499

Interest	-	471
Gains and Losses on Sale of Investments	-	472
Gifts and Grants	-	473

Assessment - Special Charges	-	477
Proceeds from Sales of Bonds/Certificates	-	480
Iowa New Jobs Training	-	481
Repayment of Principal on Student Loans	-	482
Loan Cancellation Reimbursements	-	483
Additions to Assets	-	484
Miscellaneous Receipts	-	485
Proceeds from the Sale of Fixed Assets	-	486
Incremental Tax Revenue	-	487
Withholding Tax Revenue	-	488
Loans Transferred to Office of Education	-	489
Transfers	-	490

#### B. Account Descriptions

The following brief account descriptions are provided as a guide. They are not intended to provide description for all the revenue accounts which may be used by an individual institution. Account titles and descriptions may be added to meet the institution's individual needs by using the unassigned account numbers in the appropriate object account code group classification.

##### Student's Fees - 400-409

#### 401 Laboratory fees

This account is used to record fees assessed students for certain courses which experience unusual or higher than average cost of instruction such as chemistry, music, flight instruction, etc.

#### 402 Application Fees

Some institutions charge all prospective students an application fee when they apply for admission. These fees will be credited to this account and will be used to finance the educational and general support activities of the institution.

#### 403 Graduation Fees

If graduation fees are charged students, they will be credited to this account and used to finance the educational and general support activities of the institution.

#### 404 Transcript Fees

If fees are charged for transcripts, they will be credited to this account and used in the same manner as graduation fees.

405 Activity Fees

The fees assessed students to support certain activities for students are credited to this revenue account. This account will normally be used in the Agency Fund.

406 Other Fees

Any student fees not included in account codes 400-405 will be credited to this account. Parking fees should be included here.

407 Fee Refund

Debit this account for all fees refunded to students.

Tuition - 410-419

410 Contracted Institution Charges

*W/ LGA*

Include in this account revenue from agencies and organizations received in lieu of a standard tuition charge to students sponsored by these agencies and/or organization for programs operated as a result of agreements and contracts.

411 Resident Tuition

Include here the tuition received from the students, both full and part-time, who are residents of Iowa.

412 Non-Resident Tuition

*p.s. options*

Include here the tuition received from students, both full and part-time, who are not residents of Iowa.

413 Tuition - Secondary

*2,*

*H.S. Joint effort*

Include here the tuition received for students who are ~~pursuing high school joint effort~~ vocational courses coordinated by the community colleges.

*alt H.S.*

414 Tuition Refund

*no p.s. options*

Debit this account for all tuition, both resident and non-resident, which is refunded to students. *(optional)*

Local Support - 415-419

415 Property Tax - Equipment Replacement

All revenue generated as a result of a tax levy for the purpose of purchasing replacement equipment is to be included in this account.

*fund 2*

416 Property Tax - Operations/Plant Fund

Include here all revenue produced as a result of the statutory 20 1/4 cent per \$1,000 of assessed valuation levy for operations (Unrestricted General Fund) and/or all revenue produced as a result of the 20 1/4 cent per \$1,000 levy for future acquisition and equipping of plant assets, to include that amount not needed to apply on bonds and interest (Plant Fund Only).

417  
418

*Property tax - employment*

Property Tax - Debt Service/Insurance - Function 8  
Retirement - Function 9

Include here all revenue produced as a result of a standby tax levy for the purpose of retiring bonds or certificates. In the Debt Service sub-fund of the Plant Funds group, include only the amount necessary to apply on bonds or certificates and interest is due. Function 8 is used to record debt service in the plant fund group, It is also used in the restricted fund to record the levy for insurance costs. Function 9 is used in the restricted fund to record the levy for early retirement.

419 Property Tax - Tort Liability / *Insurance*

Amounts levied from tax base for tort liability are to be included here in function 8; *Ins in function 9*

State Support - 420-429

421 State General Aid

Include here all revenue received as a direct state aid appropriation or allocations for full or part-time students.

425 State Capital Outlay Appropriations

Include here any revenue received in direct state appropriations for capital outlay. State equipment replacement funds should be included here.

*technology fund 2*

426 State Workstudy

Include here any revenue received for workstudy activities from College Aid Commission. *fund 2*

429 Other State Support

Record in this account any and all monies which cannot be directly allocated to any other state support account code 420-428.

Federal Support - 430-449 *(mostly fund 2) - EXCEPT EXCESS OVER GRANTS*

Use this group of revenue accounts to record receipts from the federal government whether received directly from the federal government or through the state defined as federal funds by the state.

431 Title II - Library

Federal funds allocated to assist in the acquisition of library books, periodicals, documents and other library materials.

432 Title III - Developing Institutions

Federal funds allocated to assist developing institutions in strengthening the functional operations of the institution.

433 Title IV - SEOG

Federal funds allocated as <sup>ADMIN & L</sup> Supplement Educational Opportunity Grants to be made available to students.

434 Title IV - Workstudy

Federal funds allocated to the institution for participation in the Federal workstudy program. It is recommended that 100% of the federal grant be receipted in a separate cost center within the agency fund. A revenue transfer is to be made to the general fund for expenses incurred in the on-campus workstudy program. A revenue transfer is also required to the scholarship fund for expenses incurred in the off-campus workstudy program. Refer to the appendix of the revenue section for a diagram of how these revenues are to be receipted and transferred.

435 Title IV - Perkins Loans

Federal funds allocated for participation in the Perkins Student Loan program.

436 Title IV - PELL

Federal funds allocated as PELL Grants to be made available to students.

437 Title VI - Improvement of Instruction

Federal funds allocated to the institution to aid in the acquisition of instructional equipment.

438 Title I - Higher Education Facilities Act (Construction Grant)

Federal funds allocated to the institution to aid in the construction of education facilities.

441 Carl D. Perkins ~~fund~~

Federal funds allocated to the institution throughout the State Department of Education for participation in the Carl D. Perkins Projects or programs. <sup>fund</sup>

443 JTPA (Job Training Partnership Act)

Federal funds allocated in the institution in accordance with the Job Training Partnership Act to aid in the provision of fully funded educational programs.

446 Adult Basic Education ~~fund~~

Federal funds allocated in the institution throughout the State Department of Education to aid in the enhancement of adult basic education.

Basic F1  
Rest 2



448 Public Service Employment (PSE)

Federal funds allocated in the institution to participate in Public Service Employment.

449 Other Federal Support

Include any and all federal support received by the institution which can not be classified to any other federal support account 430-448.

Sales and Services - 450-469

Use this group of revenue account numbers to record receipts resulting from sales and services provided by the various sub-units of the institution.

451 Housing

This account is to be used to record students' housing fees when housing is provided by the institution.

452 Vending Machines

Include here all revenue received from vending machines and commissions earned on vending machines.

453 Rental of College Facilities

The proceeds from renting institutional buildings or equipment will be credited to this account within the general fund.

454 Other Sales and Services

Credit to this account the proceeds from all sales and services not otherwise classified.

455 Bookstore Sales - Textbooks

Use this account to record the sale of only textbooks from the bookstore.

456 Bookstore Sales - Other Items

Use this account to record receipts of the bookstore from the sale of items other than the sale of textbooks.

457 Food Sales

This account is used to record the revenue from food service operations regardless of whether food service is administered by the institution or on contractual basis. If an account for vending machines income is to be used, the income or commission from vending machines should not be included here.

459 Sales Return

Debit this account when sales items are returned. The buyback or purchase of materials are to be expended within the unit providing the sales and not treated as a sales return item.

460 Gate Receipts (Subject to Sales Tax)

This account is used to record the monies collected by the sale of tickets for basketball, football, baseball, etc. These game receipts are subject to sales tax.

461 Receipts, Games of Chance (Subject to Sales Tax)

Record in this account all monies collected from games of chance, such as bingo, raffles, etc.

Other Income - 470-499

471 Interest

This account is used to record interest and dividends earned on investments by the college and on loans made to students.

472 Gains and Losses on Sale of Investments

This account is credited with the gain realized on the sale of investments and debited with the loss incurred on the sale of investments.

473 Gifts and Grants

This account is used to record gifts and grants to the institution from any source other than state or federal governments. Gifts and grants will be included here regardless of the purpose for which they are intended. They are outright gifts, but there may be stipulations as to the purpose for which they are used.

477 Assessment - Special Charges

Included here assessments for library books, parking tickets, etc. If assessments are assigned because of the loss of library books, the replacement value should be collected and credited to the appropriate expenditure account for library books.

480 Proceeds from Sales of Bonds

This account is used only in Restricted General Fund and in the Plant Funds. It is credited with the net proceeds from the sale of bonds/certificates. It is closed at the end of the year by debiting it and crediting account 311 "Fund Balance". The liability is recorded in the "Debt Service Sub Fund" or in the Restricted General Fund for the gross amount of the bonds or certificates issued.

481 Iowa New Jobs Training

This account would be credited with the revenue identified as being from Iowa New Jobs Training.

482 Repayment of Principal on Student Loans

This account is used to record repayments of student loans. This account is closed at the end year by debiting it and crediting asset account 150 "Notes Receivable".

483 Loan Cancellation Reimbursement

Charge this account for reimbursement for loans canceled. This account is closed at the end of the fiscal year by debiting it and crediting asset account 150 "Notes Receivable".

484 Additions to Assets

Credit this code for the excess of trade in allowance over the book value of assets which are disposed of by purchase of new assets.

485 Miscellaneous Receipts

Use to this account for any receipts which cannot otherwise be classified.

486 Proceeds from the Sale of Fixed Assets

This account is used to record the proceeds from the sale of fixed assets such as land, equipment, and vehicles. It should be used only when an actual sale is made and not used to record the trade-in-allowance on equipment traded for other equipment.

487 Incremental Tax Revenue

This account would be credited with the revenue received from the incremental property tax generated to repay certificates sold under H.F. 623 guidelines (Industrial New Jobs Training) (fund 2).

488 Withholding Tax Revenue

This account would be credited with the withholding tax revenue received from employers to repay certificates sold under H.F. 623 guidelines (Industrial New Job Training) (fund 2).

~~489~~ Proceeds from Loan

~~Use this code to record income from the revenue for H.F. 766 and 280C activities from state funds.~~ *new* *2604*

490 Transfers

This account is to be used to record transfers of money to one fund from another within the institution.

CHAPTER XIV  
EXPENDITURES

SALARIES, RELATED PAYROLL AND FRINGE BENEFITS

A. Chart of Accounts:

<u>Fund</u>	<u>Func- tion</u>	<u>Unique Identifier</u>	<u>Specific Unit</u>	<u>Site</u>	<u>Special Emphasis</u>	<u>Optional</u>	<u>Object</u>
( )	( )	( )	( )	( )	( )	( )	(5XX)
<u>Salaries, Related Payroll Cost and Fringe Benefits - 500-599</u>							
						-	510
						-	511
						-	520
						-	521
						-	530
						-	531
						-	540
						-	541
						-	550
						-	551
						-	570
						-	571
						-	572
						-	589
						-	590
						-	591
						-	592
						-	593
						-	594
						-	595
						-	596
						-	597
						-	598

\* See Appendix B.

B. Account Descriptions

The following brief account descriptions are provided as a guide. They are not intended to provide description for all the expenditure accounts which may be used by an individual institution. Account titles and descriptions may be added to meet the institution's individual needs by using the unassigned account numbers in the appropriate object account code group classification.

Salaries - 500-599

*CEO  
Pres, Cabinet, (higher division term) admin staff cut to 20  
Job*

510 Administrative, ~~Professional Non-Teaching~~

Charge to this account all full-time professional non-teaching staff. This includes administrators, deans, directors, department heads, associate superintendents, vice presidents, ~~assistants to any of the positions noted and other supervisory staff.~~ Do not include counselors and librarians, who should be charged to expenditures account 520. When there are split responsibilities between accounts 510 and 520, they will be prorated. 2

511 Administrative, Professional Non-Teaching - Part time 2

~~Charge to this account all non full-time professional non-teaching staff. This includes administrators, deans, directors, department heads, associate superintendents, vice presidents, assistants to any of the positions noted and other supervisory staff. Do not include counselors and librarians, who should be charged to expenditures account 521. When there are split responsibilities between accounts 511 and 521, they will be prorated.~~

520 Instructional Salaries

This account is used to record salaries of full-time personnel involved in direct instructional contact with students; counselors; and librarians. When there are split responsibilities between expenditure accounts 510 and 520, they will be prorated.

521 Instructional Salaries - Part time / *ADJUNCT*

This account is used to record salaries of non full-time personnel involved in direct instructional contact with students; counselors; and librarians. When there are split responsibilities between expenditure accounts 511 and 521, they will be prorated.

522 ———

530 Professional Support Staff Salaries

*Re-define?*

This account is to be charged with the salaries of the following full-time Professional Support Staff: data processing staff (excluding data entry operators to be charged to account 540), adult education staff in the areas of vocational, supplemental and general interest, media support staff and business office personnel such as controllers, purchasing agents, accountants, etc.

531 Professional Support Staff Salaries - Part time

This account is to be charged with the salaries of the following non full time Professional Support Staff: data processing staff (excluding data entry operators to be charged to account 540), adult education staff in the areas of vocational, supplemental and general interest, media support staff and business office personnel such as controllers, purchasing agents, accountants, etc.

540 Secretarial and Clerical Salaries

This account includes salaries of all full-time personnel performing secretarial or clerical office functions. Examples would include: typing, filing, cataloging, record keeping, telephone operations, data entry operators, etc.

541 Secretarial and Clerical Salaries - Part time

*572 Jan*  
This account includes salaries of all non full-time personnel performing secretarial or clerical office functions. Examples would include: typing, filing, cataloging, record keeping, telephone operations, data entry operators, etc.

550 Service Staff Salaries

This account includes salaries of full-time maintenance and repair staff, machine operators, vehicle drivers, security guards, etc.

551 Service Staff Salaries - Part time

This account includes salaries of non full-time maintenance and repair staff, machine operators, vehicle drivers, security guards, etc.

\*570 Student Wages - Federal Workstudy

*Deh*  
This account includes only wages for students who are employed through the federal government's workstudy program. *in appropriate fund*

\*571 Student Wages - State Workstudy

This account includes only wages for students who are employed in the connection with the state workstudy program. *in approp*

572 Student wages - Other

This account is to include wages for students which are not classified in expenditure object codes 570 and 571.

589 TIAA CREF

This account is to include the amount of TIAA CREF expense of participating college personnel.

590 Employee Insurance  
Related Payroll Cost and Fringe Benefit

Include in this account:

1. Term Life Insurance.  
When an institution pays a portion or the entire premium for its employees.
2. Long Term Disability Insurance.  
When an institution pays a portion or the entire premium for its employees.
3. Group Health & Hospital Insurance.  
When an institution pays a portion or the entire premium for its employees.

591 Worker's Compensation Insurance

Use this account for the amount of charges for worker's compensation.

592 FICA (Employer's Share)

Use this account for the employer's portion of FICA payroll deduction on its employees.

593 ~~IPERS~~ <sup>Retirement</sup> (Employer's Share)

Use this account for employer's portion of IPERS payroll deduction on its employees.

594 Compensation for Employee Tuition

Waivers of tuition or other course fees based on faculty or staff status shall be reported in this account in the proper functional category.

595 Early Retirement m

Use this account to record salary payments for early retirement.

596 Auto Allowance

If a fixed allowance is provided rather than mileage, this account should be debited.

597 Unemployment Compensation

This account should be charged for amounts to cover expenses for unemployment compensation to Iowa Department of Employment Services, which is based on a percentage of salaries.

598 Compensation for Future Absences/Accrued Vacation

Use this account for any increase in potential liabilities due to unused vacation or sick leave which can be carried over to the next year. Credit this account for any decrease in potential liabilities over the previous year due to unused vacation or sick leave which can be carried over to the next year.

\* See procedure in appendix <sup>53</sup> B.

CURRENT EXPENSES

A. Chart of Accounts:

<u>Fund</u> ( )	<u>Func- tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> ( )	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> (6XX)
<u>Services - 600-629</u>							
						-	601
						-	602
						-	603
						-	604
						-	605
						-	606
						-	609
						-	610
						-	611
						-	612
						-	615
						-	618
						-	619
						-	620
						-	621
						-	622
						-	623
						-	624
						-	625
						-	626
<u>Materials, Supplies and Travel- 630-648</u>							
						-	632
						-	634
						-	637



Janitorial Materials and Supplies	-	641
Vehicle Materials and Supplies	-	642
Landscaping Materials and Supplies	-	644
Other Materials and Supplies	-	646
Travel Expense, Out-of-State	-	647
Travel Expense, In-State	-	648
<u>Other Current Expenses - 650-699</u>		
Purchase for Resale - Supplies & Miscellaneous	-	651
Purchase for Resale - Textbooks	-	652
Cost of Sales	-	660
Interest on Debt	-	670
Payment on Debt Principal	-	673
Scholarships	-	675
Student Loans	-	677
Collection Agency Expenses	-	678
Loan Cancellations	-	679
Transfers	-	680
Deductions from Assets	-	684
Property Tax	-	686
Employer Reimbursement	-	690
Student Services	-	691
Student Compensation	-	692
Other Current Expenses	-	693
Bad Debts	-	694

B. Account Descriptions

Services - 600-629

This group of accounts is charged with fees paid for services by persons not on the institution's payroll.

601 Professional

Professional fees include legal fees, auditing fees, honoraria paid to speakers and lecturers, and any other payment of a professional nature.

602 Election

Election costs include all expenses incurred in the conducting of regular and special elections.

603 Custodial

This account is charged with the costs of outside contractual custodial services. It should not include maintenance and repair.

604 Membership

To be used to record payments of membership dues.

605 Publications (Legal)

To be used to record the cost of all legal publications.

606 Maintenance and Repair of Equipment

Charge this account with the cost of equipment repairs and maintenance performed on equipment by outside contractors.

609 Maintenance and Repair Buildings

Charges to this account include the cost of all maintenance work on grounds performed by outside contractors.

610 Maintenance of Grounds

Charges to this account include the costs of all maintenance work on grounds performed by outside contractors.

611 Information Services/Classified Advertising

This account should be charged with the cost of advertising and informational services to include classified advertising placed for the hiring of personnel.

612 Printing and Reproduction Service

Include here the purchase of printing, mimeographing, photocopying and blueprinting, photography, and photocopy. Do not include the purchase of supplies or the purchase of printed forms. These items should be charged to expenditure account 632 "Materials and Supplies".

615 Communications

This account should be charged with the cost of local and long distance telephone service, telephone installation and relocation charges, and telegraph charges.

618 Insurance

The cost of all insurance for institutional protection should be charged to this account. This includes fire and extended coverage, boiler, malpractice, errors and omissions, and liability. Workmen's compensation insurance is charged to expenditure account 591 "Workman's Compensation Insurance".

619 Utilities

The cost of electricity, water, waste collection, fuel oil and gas for heating, heat, and air conditioning will be charged to the account. Gas for use in the laboratories and shop for institutional purposes should be charged to expenditure account 623 "Materials and Supplies". Telephone service is charged to expenditure account 615 "Communication".

620 Rental of Materials

This account should be charged with the cost of educational materials which are rented such as films, filmstrips, etc.

621 Rental of Buildings

The cost for renting or leasing of buildings will be charged here.

622 Rental of Equipment

Charge to this account all equipment rented to carry on any part of the institution's program. Lease purchase agreements should be handled in capital outlay series of object codes (700-790).

623 Postage and Expediting Other Matter

The cost of postage, postage meter rental, post office box rental, freight, express, delivery service and any other cost of transporting things should be charged to this account.

624 Group Meeting/Workshop Expense

Include here the cost for materials and supplies to an outside contractor providing food, facilities and other services necessary to conduct college sponsored meetings or workshops.

625 Data Processing Services

The cost of data processing services necessary for instructional and administrative purposes is to be charged to this account.

Use this account for contracts with employers for services they contract back to themselves under H.F. 623 activities (Industrial New Jobs Training) (Fund 2). This account is used to record other transactions not directly chargeable to any other services code.

Materials, Supplies and Travel - 630-649

632 Materials & Supplies

This account includes expendable items for either instructional, library or office purposes. Some examples are: laboratory supplies; welding rods; small tools; audiovisual materials such as records, tapes, overlays, slides, etc.; stationary and general office supplies such as carbon paper, staples, paper clips, ribbons, file folders, calendars, printed forms and data processing supplies; photographic film and supplies; duplicating fluids and paper; binding items; and micro computer software.

(033)  
634 *Minor Equipment*  
Periodicals

Subscriptions to magazines, periodicals, and newspapers should be charged to this account.

637 Buildings and Construction Materials

Charge to this account all materials and supplies used by personnel of the institution to construction or repair building and equipment. Items would include: lumber and wood products, nails, paint, floor coverings, electrical materials and supplies, plumbing materials and supplies, masonry products, asphalt and gravel, etc.

641 Janitorial Materials and Supplies

Include mops, brooms, pails, cleaning materials, paper products, wax, wax stripper, and other chemicals and supplies used by the custodial personnel of the institution.

642 Vehicle Materials and Supplies

Charge repair parts for "rolling" equipment such as: gasoline, oil, grease, tires, batteries, seat covers, etc. Institutional owned or leased vehicles which are used by other than the physical plant function may be charged back (on a fixed amount per mile basis) to the cost center using the vehicle as an expense to this account. The same account in the physical plant function should then be credited for the amount charged user.

644 Landscaping Materials and Supplies

Seeds, plants, shrubbery, fertilizer and similar items should be charged to this account.

646 Other Materials and Supplies

Charge to this account any materials or supplies which cannot be logically classified in any of the other materials and supplies account codes 630-644.

647 Travel Expenses, Out-of-State

Include in this account expenses related to travel outside the State of Iowa to include transportation fare, rent-a-car charges, mileage and per diem payments, meals, registration fees, parking fees, etc. for official college personnel authorized to travel at the institution's expense.

648 Travel Expense, In-State

Include in this account expenses related to travel of official college personnel within the State of Iowa to include items defined in expenditure account 647 "Travel Expense-Out-of-State".

Other Current Expenses- 650-699

651 Purchase for Resale-Supplies and Miscellaneous

Any supplies and miscellaneous items other than books which are purchased for resale to individuals, organizations, or other organizational units of the institutional will be charged to this account. Normally the account will be used by auxiliary enterprises.

652 Purchases for Resale - Textbooks

Charge this account for books purchased for resale. As in the case of expenditure account 651 "Purchase for Resale - Supplies and Miscellaneous", this account is normally used by auxiliary enterprises.

660 Cost of Sales

Not all of the items purchased for resale during a year will be sold during that year. Also, items which are on hand at the beginning of the accounting period (merchandise inventory) may be sold during the year. Under these circumstances, a profit and loss statement would be in error if it reported Purchases for Resale as an expense item. A profit and loss statement should be reported the cost of goods sold as an expense; not the cost of goods purchased.

This account is used to record the cost of goods sold by the closing expenditure accounts 650-659, "Purchases for Resales" into it and by making adjustments into this account as well. Inventory adjustments will be based on actual physical counts of inventory items. This expense account is not a budgeted expense item and should not be included in the budget.

670 Interest on Debt

Included in this account should be only interest paid on indebtedness. All other costs of retiring debt, such as agent fees and discounts on certificates should be properly classified accordingly.

673 Payment on Debt Principal

This account is used to record all payments made to retire the principal portion of institutional debt. Use of this account is generally restricted to the Restricted General Fund and the Debt Service Sub-Fund.

675 Scholarships

Charge this account to the all scholarships payments to students. Do not include payments to students for loans or for services rendered.

677 Student Loans

Charge this account for the amount of loans made to students during the current fiscal year. At the end of the fiscal year, this account should be closed out to the asset account 150 "Notes Receivable - Student Loans".

678 Collection Agency Expenses

Charge this account for payments made to collection agencies.

679 Loan Cancellation

Charge this account for loans canceled. This account should be closed out, at the end of the fiscal year to asset account 150 "Notes Receivable".

680 Transfers

Use this account to record only expenditure transfers from one fund to another within the institution. This account is used to record the expenditures for the institutional share of NDSL, Workstudy, and other programs.

684 Deductions from Assets

Need to re-work this description.

*see 484*

686 Property Tax

To be used in the event that any property tax is assessed to a nonexempt building or land holdings of the institution. This account is to be used in the event an assessment for street, sewer, water, etc., is placed on nonexempt land holdings of the institution.

690 Employer Reimbursement

Enter here all costs paid to employers in excess of the amount entered under workstudy.

691 Student Services

Enter total expenditure of federal, state and local funds for payment of unusual expenses incurred by students as a result of their enrollment in an exemplary and/or cooperative vocational education program.

692 Student Compensation

Enter total expenditure of federal, state and local funds for compensation of students employed in workstudy programs under part D & F or 1968 amendments to Vocational Education Act.

693 Other Current Expenses

Charge to this account any other current expenses which cannot be logically classified under other current expense account.

694 Bad Debts

Charge to this account all uncollectible tuition, fees and other bad debts after approval of the Local Board of Directors.

CAPITAL OUTLAY

A. Chart of Accounts

<u>Fund</u> ( )	<u>tion</u> ( )	<u>Unique Identifier</u> ( )	<u>Specific Unit</u> ( )	<u>Site</u> ( )	<u>Special Emphasis</u> ( )	<u>Optional</u> ( )	<u>Object</u> (7XX)
<u>Capital Outlay - 700-790</u>							
							Furniture, Machinery and Equipment - 710
							Equipment Replacement - State Funded Levy - 711
							Lease Purchase Equipment - 712 <sup>2917</sup>
							Construction and Maintenance Equipment - 730
							Vehicles - 740
							Library Books and Films - 750
							Buildings and Fixed Equipment - 760
							Land - 770
							Other structures and Improvements - 780
							Other Capital Outlay - 790

B. Account Descriptions

Capital Outlay - 700-790

710 Furniture, Machinery and Equipment

Include all capital outlay items used in the instructional process, classroom, laboratories, auditoriums, shops, etc. not purchased with state equipment replacement funds or local property tax levy. Also include all capital outlay items used in general institutional operation.

Include desks, tables, chairs, scientific equipment, chalk boards, maps, projectors, record players, typewriters, dictating equipment, transcription equipment, electric calculators, filing equipment, photocopy machines, mimeograph and duplicating machines, drapes, carpets, water coolers, air conditioners, etc.

711 Equipment Replacement - ~~Equipment Levy~~

If a Community college wishes to specifically identify the equipment purchased with the local equipment levy monies, it is recommended that this object code be used in Restricted Current General Fund (Fund 2).



712 Lease Purchase Equipment

Include here all equipment purchased using lease purchase agreements.

<sup>713</sup>  
730 Construction and Maintenance Equipment

Include all purchases of equipment which are to be used by maintenance, custodial and grounds personnel in the performance of their duties. Examples are: electric saws used by carpenters, spray guns and compressors used by painters, lawn mowers and tractors used by grounds personnel, etc.

740 Vehicles

This account will include the purchase of all vehicles and motorized equipment which is designed to transport persons or things. Include automobiles, buses, trucks, airplanes, boats, motorcycles, scooters, etc.

750 Library Books and Films

Include books which are to be placed in libraries for used by students and faculty. Also include films and filmstrips (and microfilm, if for information dissemination purposes).

760 Buildings and Fixed Equipment

Charge to this account all costs of acquiring buildings. Architect fees, drawings, blueprints, postage, long distance telephone charges, construction contract and other costs incurred in the construction of buildings should be charged here.

Major repairs or renovations of buildings are properly charged to this account. The installation of any equipment which is permanently attached to a building such as an elevator or a central air conditioning system is charged to this account. Window air conditioners and water coolers would not be included here.

770 Land

Charge to this account only the original cost of land plus acquisition costs. Do not charge site development costs, which should be charged to the expenditure account 780 "Other Structures and Improvements".

780 Other Structures and Improvements

Charge this account with the cost of site development, parking lots, sidewalks, outdoor lighting systems, utility systems, flagpoles, fences and other improvements on the outside of buildings.

790 Other Capital Outlay

Charge this to account any capital outlay expenditure which cannot logically be classified in any other capital outlay account codes 710-790.

Appendix A

PROCEDURES TO BE USED FOR CASH RESERVE

1.	Receipt of funds	129	cash	\$XX,XXX	
	Property tax-cash reserve		415		\$XX,XXX

Note: Revenue in account 415 will be omitted from data submitted to State Department of Education on form AS-15E. It is for the receipt of funds.

2.	To utilize the funds:	490	transfer	\$XX,XXX	
			129	cash	\$XX,XXX

3.	To replace the funds:	129	cash	\$XX,XXX	
			680	transfer	\$XX,XXX

Note: Only mandatory transfer should be included as revenue or expenditures on the AS-15E form submitted to State Department of Education. The transfer associated with the utilizing or replacing the cash reserve should be eliminated from AS-15E form before submitting it to State Department of Education.

4.	Interest income will be shown as:	129	cash	\$XX,XXX	
	Property tax-cash reserve		415		\$XX,XXX

APPENDIX B

The recommendation for all workstudy transactions is as follows:

Wages:

- On-campus be paid by the general fund.
- Off-campus be paid by the scholarship fund.

Receipts:

- Federal funds credited to the agency fund.
- Employer reimbursements credited to the scholarship fund.

Transfer of Federal Funds

- From the agency fund transfer to the scholarship fund not more than 70% of off-campus wages. From the agency fund transfer to the general fund not more than 70% of on-campus and administrative expense allowance (not more than 5% of on-campus and off-campus wages).

Annual Report Fiscal Year XXXX  
Balance Sheet AS-15 D

DEPARTMENT OF EDUCATION  
Division of Community Colleges  
Grimes State Office Building  
Des Moines, Iowa 50319

County XX

District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Assets	Unrestricted General Fund	Restricted General Fund	Auxiliary Fund	Agency Fund	Scholarship Fund	Loan Fund	Plant Fund
<b>Current Assets</b>							
100 Cash on hand or in banks	(21,945)	(2,603)	26,560	1,522	12,759	(13,651)	3,182
130 Investments	428,223	812,589		215,932	17,000	8,753	100,494
140 Accounts receivable	1,218,647	1,310,390	663	39,706	1,263	65	1,629
150 Notes receivable						60,752	
155 Deposits & Prepaid Expenses				11,726			
160 Inventories	36,745		315,784				
170 Due from other funds							4,522
180 Loans outstanding							
189 Total current assets	1,661,670	2,120,376	343,007	268,886	31,022	55,919	109,827
<b>Fixed Assets</b>							
191 Land							931,116
192 Buildings							10,520,635
193 Other Structures & Impr.							338,708
194 Furniture, mach. & improv.				34,663			8,498,099
196 Books and films							572,094
197 Construction in progress							
198 Leased property under cap lease							
Total fixed assets	0	0	0	34,663	0	0	20,860,652
199 TOTAL ASSETS	1,661,670	2,120,376	343,007	303,549	31,022	55,919	20,970,479

Liabilities and Fund Balances

210 Current liabilities	875,714	300,470	2,754	120,468		16	84,486
260 Long term liabilities		1,386,330		183,081			1,330
290 Total liabilities	875,714	1,686,800	2,754	303,549	0	16	85,816
<b>Fund Balance</b>							
311 Unrestricted	785,956						
312 Restricted B V fixed assets							20,860,652
313 Restricted - spec purposes		65,977	340,253		31,022	55,903	24,011
314 Restricted - Unemployment comp.		43,553					
315 Restricted for property tax res.		319,603					
316 Restricted for tort liability		4,443					
390 Total fund balance	785,956	433,576	340,253	0	31,022	55,903	20,884,663
399 TOTAL LIABILITIES & FUND BALANCE	1,661,670	2,120,376	343,007	303,549	31,022	55,919	20,970,479

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Unrestricted

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Student Fees										
401 Laboratory	95,998									95,998
402 Application										0
403 Graduation										0
404 Transcript						522				522
405 Activity										0
406 Other	80,134	36,280	5,045			3,681				125,140
407 Refund	(15,931)	(113)			(5)	(70)				(16,119)
Total Student Fees	160,201	36,167	5,045	0	(5)	4,133	0	0	0	205,541
Tuition										
410 Contr. Inst. Chg										0
411 Resident Post Sec	1,691,209	852,855	298,263							2,842,327
412 Non-Resident	176,535	5,658								182,193
413 Resident Secondary				586,121						586,121
414 Refund	(21,873)	(8,396)	(9,547)							(39,816)
Total Tuition	1,845,871	850,117	288,716	586,121	0	0	0	0	0	3,570,825
Local Support										
415 Property tax - Equip										0
416 Property tax - Oper					972,424					972,424
417 Property tax - Empl										0
418 Property tax - Debt										0
419 Property tax - Tort										0
Total Local Support	0	0	0	0	972,424	0	0	0	0	972,424
State Support										
421 State General Aid	1,998,311	1,673,666	1,694,058						133,819	5,499,854
424 State Vocational Aid										0
425 State Capital Outlay										0
426 State Workstudy	3,009	1,391	740			584	1,822			7,546
429 State Aid Other		99,799							61	99,860
Total State Support	2,001,320	1,774,856	1,694,798	0	0	584	1,822	0	133,880	5,607,260

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Unrestricted

DEPARTMENT OF EDUCATION  
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(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Federal Support										
431 Title II Library										0
432 Title III Dev Inst										0
433 Title IV SEOG										0
434 Title IV Workstudy	13,996	2,972	197	1,789		5,213	8,255	1,476	1,327	35,225
435 Title IV NDSL										0
436 Title IV BOEG										0
439 Federal Vocational Aid		50,000	125,824	11,333						187,157
441 Special Needs		151,230								151,230
443 J T P A										0
446 Adult Basic Education			88,671							88,671
449 Other Federal Funds			12,177			10,562			91,988	114,727
Total Federal Support	13,996	204,202	226,869	13,122	0	15,775	8,255	1,476	93,315	577,010
Sales And Service										
451 Housing										0
452 Vending Machines										0
453 Rental of College Fac.								29,026	21,600	50,626
454 Other Sales & service	18,786	22,080	38,014			1,907	1,828	3,927	95,924	182,466
455 Bookstore-texts										0
456 Bookstore-other										0
457 Food										0
459 Sales Returns										0
460 Gate Receipts										0
461 Receipts, games of chance										0
Total Sales And Service	18,786	22,080	38,014	0	0	1,907	1,828	32,953	117,524	233,092
Other Income										
471 Interest					75,450					75,450
472 Gain/Loss Sale Assets										0
473 Gifts And Grants									32,386	32,386
477 Assessment-Spec. Charges					15,923		570			16,493
480 Proc. Sale Bond/Certif										0
481 NJTP Long Term										0
483 Loan Cancellation reimb										0
484 Additions to Assets										0
485 Misc. Receipts										0
486 Proceeds-Fixed Assets										0
487 Incremental Tax Revenue										0
488 Withholding Tax Revenue										0
490 Transfers		2,837		65		2,400				5,302
Total Other Income	0	2,837	0	65	91,373	2,400	570	0	32,386	129,631
TOTAL REVENUE	4,040,174	2,890,259	2,253,442	599,308	1,063,792	24,799	12,475	34,429	377,105	11,295,733
USE OF UNRESTRICTED FUNDS					387,437					387,437
GRAND TOTAL REVENUE	4,040,174	2,890,259	2,253,442	599,308	1,451,229	24,799	12,475	34,429	377,105	11,683,220

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Unrestricted

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

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Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)

EXPENDITURES BY CATEGORY

Salaries										
510 Admin.-Prof.Non-Teaching		148,751	51,264	53,827	211,848	337,926	30,580	89,945	207,103	1,131,244
520 Instructional	1,986,091	1,880,673	503,002	155,608		73,778	56,325		600	4,656,077
530 Prof. Support Staff		104,436	242,530	28,954	45,741	127,843	33,007		396,263	978,774
540 Secretarial & Clerical	55,530	59,281	105,094	17,306	42,169	135,935	68,366	4,204	54,356	542,241
550 Service Staff								277,288		277,288
570 Student Fed Workstudy	19,963	4,277	281	2,556		7,446	11,792	2,108	1,896	50,319
571 Student Voc Workstudy	3,761	1,739	925			730	2,277			9,432
572 Student - Other	486	389		154		6,512			8,226	15,767
589 TIAA-CREF Employer's Share							1076			1,076
590 Rel Pay.&Fringe Benefits	191,451	179,881	53,822	22,596	33,085	74,218	28,775	70,596	86,097	740,521
591 Workman's Compensation										0
592 F I C A	166,579	157,278	68,828	19,672	20,980	51,496	14,353	28,793	49,185	577,164
593 I P E R S	96,036	98,493	37,359	13,586	12,795	30,439	9,061	20,183	29,989	347,941
594 Comp.-Employee Tuition										0
595 Early Retirement										0
596 Auto Allowance										0
597 Unemployment Compensation										0
598 Accrued Vacation										0
Total Salaries	2,519,897	2,635,198	1,063,105	314,259	366,618	846,323	255,612	493,117	833,715	9,327,844
Services										
601 Professional	106,311	98,508	68,889	375,371	15,529		23,000	18,726	4,947	711,281
602 Elecion Costs					149					149
603 Custodial										0
604 Membership	178	1,795	50	264	26,049	1,533	30		58,546	88,445
605 Publications (legal)					1,754					1,754
606 Maint & Repair Equipment	5,317	6,383	1,928	2,606		532	2,214	18,312	59,658	96,950
609 Maint & Repair Buildings								54,117		54,117
610 Maint of Grounds								151		151
611 Info Serv/Classified Ad			381						61,893	62,274
612 Printing & Reproduction		13	24,090			48			32,771	56,922
615 Communications		485							94,288	94,773
618 Insurance	300	3,834		972						5,106
619 Utilities										0
620 Rental of Materials										0
621 Rental of Buildings			1,120	11,700				2,555		15,375
622 Rental of Equipment		5,135						514	2,674	8,323
623 Postage & Other Materials									79,948	79,948
624 Group Mtgs/Workshop Exp.	194	210	5,770	206	1,532	683	37		7,201	15,833
625 Data Processing Services										0
626 Other Services	11,789	7,885	55,533	12,832	5,887	21,446	21,504	33,590	68,391	238,857
Total Services	124,089	124,248	157,761	403,951	50,900	24,242	46,785	127,965	470,317	1,530,258

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Unrestricted

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
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County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Materials, Supplies & Travel										
632 Materials & Supplies	39,001	53,564	76,450	11,523	5,740	15,296	12,751	2,730	137,165	354,220
634 Periodicals				86	35		50,155		2,384	52,660
637 Bldg Const Mtls & Supp								53,668		53,668
641 Janitorial Mtls & Supp								33,424		33,424
642 Vehicle Mtls & Supp		4,848						26,846		31,694
644 Lands Mtls & Supp								1,921		1,921
646 Other Mtls & Supp										0
647 Out of State Travel	1,398	1,771	95		2,083		228		2,445	8,020
648 In State Travel	28,156	19,890	30,606	5,570	6,774	6,315	1,119	372	5,160	103,962
Total Mtls, Supp & Travel	68,555	80,073	107,151	17,179	14,632	21,611	64,253	118,961	147,154	639,569
Other Current Expenses										
651 Purchase/Resale Supplies										0
652 Purchase/Resale Textbooks										0
660 Cost of Sales										0
670 Interest on Debt										0
673 Payment on debt										0
675 Scholarships										0
678 Collection Agency Expense					12,077					12,077
680 Transfers	52,733	975								53,708
684 Deductions from Assets										0
686 Property Tax										0
690 Employer Reimbursement										0
691 Student Service										0
692 Student Compensation										0
693 Other Current Expenses										0
694 Bad Debts					55,812					55,812
Total Current Expenses	52,733	975	0	0	67,889	0	0	0	0	121,597
Capital Outlay										
710 Furniture, Mach & Equip	10,601	30,274		3,012						43,887
711 Equipment Repl. (State)										0
730 Const Maint equip										0
740 Vehicles										0
750 Library Books & Films							20,065			20,065
760 Bldg & Fixed Equip										0
770 Land										0
780 Other Struct & Fix. Equip										0
790 Other Capital Outlay										0
Total Capital Outlay	10,601	30,274	0	3,012	0	0	20,065	0	0	63,952
TOTAL DISBURSEMENTS	2,775,875	2,870,768	1,328,017	738,401	500,039	892,176	386,715	740,043	1,451,186	11,683,220



Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Restricted

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

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(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Student Fees										
401 Laboratory										0
402 Application										0
403 Graduation										0
404 Transcript										0
405 Activity										0
406 Other										0
407 Refund										0
Total Student Fees	0	0	0	0	0	0	0	0	0	0
Tuition										
410 Contr. Inst. Chg										0
411 Resident Post Sec										0
412 Non-Resident										0
413 Resident Secondary										0
414 Refund										0
Total Tuition	0	0	0	0	0	0	0	0	0	0
Local Support										
415 Property tax - Equip					143,968					143,968
416 Property tax - Oper										0
417 Property tax - Empl										0
418 Property tax - Debt				23,511				99,559	49,753	172,823
419 Property tax - Tort									79,090	79,090
Total Local Support	0	0	0	23,511	143,968	0	0	99,559	128,843	395,881
State Support										
421 State General Aid										0
424 State Vocational Aid										0
425 State Capital Outlay										0
426 State Workstudy										0
429 State Aid Other					26,721				82,079	108,800
Total State Support	0	0	0	0	26,721	0	0	0	82,079	108,800

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Restricted

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Federal Support										
431 Title II Library										0
432 Title III Dev Inst										0
433 Title IV SEOG										0
434 Title IV Workstudy										0
435 Title IV NDSL										0
436 Title IV BOEG										0
439 Federal Vocational Aid					36,307					36,307
441 Special Needs										0
443 J T P A		1,038								1,038
446 Adult Basic Education										0
449 Other Federal Funds										0
Total Federal Support	0	1,038	0	0	36,307	0	0	0	0	37,345
Sales And Service										
451 Housing										0
452 Vending Machines										0
453 Rental of College Fac.										0
454 Other Sales & service					44,361					44,361
455 Bookstore—texts										0
456 Bookstore—other										0
457 Food										0
459 Sales Returns										0
460 Gate Receipts										0
461 Receipts, games of chance										0
Total Sales And Service	0	0	0	0	44,361	0	0	0	0	44,361
Other Income										
471 Interest				25,007						25,007
472 Gain/Loss Sale Assets										0
473 Gifts And Grants										0
477 Assessment—Spec. Charges										0
480 Proc. Sale Bond/Certif										0
481 NJTP Long Term				(225,960)						(225,960)
483 Loan Cancellation reimb										0
484 Additions to Assets										0
485 Misc. Receipts										0
486 Proceeds—Fixed Assets										0
487 Incremental Tax Revenue				99,660						99,660
488 Withholding Tax Revenue				214,362						214,362
490 Transfers										0
Total Other Income	0	0	0	113,049	0	0	0	0	0	113,049
TOTAL REVENUE	0	1,038	0	136,560	251,357	0	0	99,559	210,922	699,436
USE OF UNRESTRICTED FUNDS					(24,989)					(24,989)
GRAND TOTAL REVENUE	0	1,038	0	136,560	226,388	0	0	99,559	210,922	674,467

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Restricted

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX  
 Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
<b>EXPENDITURES BY CATEGORY</b>										
<b>Salaries</b>										
510 Admin. - Prof. Non-Teaching										0
520 Instructional										0
530 Prof. Support Staff		929			32,124				22,955	56,008
540 Secretarial & Clerical					2,280				7,627	9,907
550 Service Staff										0
570 Student Fed Workstudy										0
571 Student Voc Workstudy										0
572 Student - Other										0
589 TIAA-CREF Employer's Share										0
590 Rel Pay. & Fringe Benefits		154			3,609				28,357	32,120
591 Workman's Compensation										0
592 F I C A		71			2,632				3,843	6,546
593 I P E R S		53			1,943				1,758	3,754
594 Comp. - Employee Tuition										0
595 Early Retirement									19,648	19,648
596 Auto Allowance										0
597 Unemployment Compensation									6,033	6,033
598 Accrued Vacation										0
<b>Total Salaries</b>	0	1,207	0	0	42,588	0	0	0	90,221	134,016
<b>Services</b>										
601 Professional				14,098	155				5,605	19,858
602 Elec'n Costs										0
603 Custodial										0
604 Membership									175	175
605 Publications (legal)					22					22
606 Maint & Repair Equipment									249	249
609 Maint & Repair Buildings										0
610 Maint of Grounds										0
611 Info Serv/Classified Ad										0
612 Printing & Reproduction					114					114
615 Communications									2,645	2,645
618 Insurance								77,954	61,535	139,489
619 Utilities										0
620 Rental of Materials										0
621 Rental of Buildings										0
622 Rental of Equipment										0
623 Postage & Other Materials									1,495	1,495
624 Group Mtgs/Workshop Exp.									2,681	2,681
625 Data Processing Services										0
626 Other Services									6,526	6,526
<b>Total Services</b>	0	0	0	14,098	291	0	0	77,954	80,911	173,254

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Restricted

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Materials, Supplies & Travel										
632 Materials & Supplies					740				7,457	8,197
634 Periodicals										0
637 Bldg Const Mtls & Supp										0
641 Janitorial Mtls & Supp										0
642 Vehicle Mtls & Supp										0
644 Lands Mtls & Supp										0
646 Other Mtls & Supp										0
647 Out of State Travel										0
648 In State Travel					741				1,649	2,390
Total Mtls, Supp & Travel	0	0	0	0	1,481	0	0	0	9,106	10,587
Other Current Expenses										
651 Purchase/Resale Supplies										0
652 Purchase/Resale Textbooks										0
660 Cost of Sales										0
670 Interest on Debt				122,461						122,461
673 Payment on debt										0
675 Scholarships										0
678 Collection Agency Expense										0
680 Transfers										0
684 Deductions from Assets										0
686 Property Tax										0
690 Employer Reimbursement										0
691 Student Service										0
692 Student Compensation										0
693 Other Current Expenses										0
694 Bad Debts										0
Total Current Expenses	0	0	0	122,461	0	0	0	0	0	122,461
Capital Outlay										
710 Furniture, Mach & Equip	11,311	102,001	6,883	4,732		1,979			78,326	205,232
711 Equipment Repl. (State)	4,232	19,527	2,962							26,721
730 Const Maint equip										0
740 Vehicles										0
750 Library Books & Films							2,196			2,196
760 Bldg & Fixed Equip										0
770 Land										0
780 Other Struct & Fix. Equip										0
790 Other Capital Outlay										0
Total Capital Outlay	15,543	121,528	9,845	4,732	0	1,979	2,196	0	78,326	234,149
TOTAL DISBURSEMENTS	15,543	122,735	9,845	141,291	44,360	1,979	2,196	77,954	258,564	674,467

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Combined - Funds 1 and 2

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX  
 Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Student Fees										
401 Laboratory	95,998									95,998
402 Application										0
403 Graduation										0
404 Transcript						522				522
405 Activity										0
406 Other	80,134	36,280	5,045			3,681				125,140
407 Refund	(15,931)	(113)			(5)	(70)				(16,119)
Total Student Fees	160,201	36,167	5,045	0	(5)	4,133	0	0	0	205,541
Tuition										
410 Contr. Inst. Chg										0
411 Resident Post Sec	1,691,209	852,855	298,263							2,842,327
412 Non-Resident	176,535	5,658								182,193
413 Resident Secondary				586,121						586,121
414 Refund	(21,873)	(8,396)	(9,547)							(39,816)
Total Tuition	1,845,871	850,117	288,716	586,121	0	0	0	0	0	3,570,825
Local Support										
415 Property tax - Equip					143,968					143,968
416 Property tax - Oper					972,424					972,424
417 Property tax - Empl										0
418 Property tax - Debt				23,511				99,559	49,753	172,823
419 Property tax - Tort									79,090	79,090
Total Local Support	0	0	0	23,511	1,116,392	0	0	99,559	128,843	1,368,305
State Support										
421 State General Aid	1,998,311	1,673,666	1,694,058						133,819	5,499,854
424 State Vocational Aid										0
425 State Capital Outlay										0
426 State Workstudy	3,009	1,391	740			584	1,822			7,546
429 State Aid Other		99,799			26,721				82,140	208,660
Total State Support	2,001,320	1,774,856	1,694,798	0	26,721	584	1,822	0	215,959	5,716,060

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Combined - Funds 1 and 2

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Federal Support										
431 Title II Library										0
432 Title III Dev Inst										0
433 Title IV SEOG										0
434 Title IV Workstudy	13,996	2,972	197	1,789		5,213	8,255	1,476	1,327	35,225
435 Title IV NDSL										0
436 Title IV BOEG										0
439 Federal Vocational Aid		50,000	125,824	11,333	36,307					223,464
441 Special Needs		151,230								151,230
443 J T P A		1,038								1,038
446 Adult Basic Education			88,671							88,671
449 Other Federal Funds			12,177			10,562			91,988	114,727
Total Federal Support	13,996	205,240	226,869	13,122	36,307	15,775	8,255	1,476	93,315	614,355
Sales And Service										
451 Housing										0
452 Vending Machines										0
453 Rental of College Fac.								29,026	21,600	50,626
454 Other Sales & service	18,786	22,080	38,014		44,361	1,907	1,828	3,927	95,924	226,827
455 Bookstore-texts										0
456 Bookstore-other										0
457 Food										0
459 Sales Returns										0
460 Gate Receipts										0
461 Receipts, games of chance										0
Total Sales And Service	18,786	22,080	38,014	0	44,361	1,907	1,828	32,953	117,524	277,453
Other Income										
471 Interest				25,007	75,450					100,457
472 Gain/Loss Sale Assets										0
473 Gifts And Grants									32,386	32,386
477 Assessment-Spec. Charges					15,923		570			16,493
480 Proc. Sale Bond/Certif										0
481 NJTP Long Term				(225,980)						(225,980)
483 Loan Cancellation reimb										0
484 Additions to Assets										0
485 Misc. Receipts										0
486 Proceeds-Fixed Assets										0
487 Incremental Tax Revenue				99,660						99,660
488 Withholding Tax Revenue				214,362						214,362
490 Transfers		2,837		65		2,400				5,302
Total Other Income	0	2,837	0	113,114	91,373	2,400	570	0	32,386	242,680
TOTAL REVENUE	4,040,174	2,891,297	2,253,442	735,868	1,315,149	24,799	12,475	133,988	588,027	11,995,219
USE OF UNRESTRICTED FUNDS					362,468					362,468
GRAND TOTAL REVENUE	4,040,174	2,891,297	2,253,442	735,868	1,677,617	24,799	12,475	133,988	588,027	12,357,687

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)

EXPENDITURES BY CATEGORY

Salaries										
510 Admin. - Prof. Non-Teaching		148,751	51,264	53,827	211,848	337,926	30,580	89,945	207,103	1,131,244
520 Instructional	1,986,091	1,880,673	503,002	155,608		73,778	56,325		600	4,656,077
530 Prof. Support Staff		105,365	242,530	28,954	77,865	127,843	33,007		419,218	1,034,782
540 Secretarial & Clerical	55,530	59,281	105,094	17,306	44,449	135,935	68,366	4,204	61,983	552,148
550 Service Staff								277,288		277,288
570 Student Fed Workstudy	19,963	4,277	281	2,556		7,446	11,792	2,108	1,896	50,319
571 Student Voc Workstudy	3,761	1,739	925			730	2,277			9,432
572 Student - Other	486	389		154		6,512			8,226	15,767
589 TIAA-CREF Employer's Share							1076			1,076
590 Rel Pay. & Fringe Benefits	191,451	180,035	53,822	22,596	36,694	74,218	28,775	70,596	114,454	772,641
591 Workman's Compensation										0
592 F I C A	166,579	157,349	68,828	19,672	23,612	51,496	14,353	28,793	53,028	583,710
593 I P E R S	96,036	98,546	37,359	13,586	14,738	30,439	9,061	20,183	31,747	351,695
594 Comp. - Employee Tuition										0
595 Early Retirement									19,648	19,648
596 Auto Allowance										0
597 Unemployment Compensation									6,033	6,033
598 Accrued Vacation										0
Total Salaries	2,519,897	2,636,405	1,063,105	314,259	409,206	846,323	255,612	493,117	923,936	9,461,860
Services										
601 Professional	106,311	98,508	68,889	389,469	15,684		23,000	18,726	10,552	731,139
602 Elec on Costs					149					149
603 Custodial										0
604 Membership	178	1,795	50	264	26,049	1,533	30		58,721	88,620
605 Publications (legal)					1,776					1,776
606 Maint & Repair Equipment	5,317	6,383	1,928	2,606		532	2,214	18,312	59,907	97,199
609 Maint & Repair Buildings								54,117		54,117
610 Maint of Grounds								151		151
611 Info Serv/Classified Ad			381						61,893	62,274
612 Printing & Reproduction		13	24,090		114	48			32,771	57,036
615 Communications		485							96,933	97,418
618 Insurance	300	3,834		972				77,954	61,535	144,595
619 Utilities										0
620 Rental of Materials										0
621 Rental of Buildings			1,120	11,700				2,555		15,375
622 Rental of Equipment		5,135						514	2,674	8,323
623 Postage & Other Materials									81,443	81,443
624 Group Mtgs/Workshop Exp.	194	210	5,770	206	1,532	683	37		9,882	18,514
625 Data Processing Services										0
626 Other Services	11,789	7,885	55,533	12,832	5,887	21,446	21,504	33,590	74,917	245,383
Total Services	124,089	124,248	157,761	418,049	51,191	24,242	46,785	205,919	551,228	1,703,512

Annual Report Fiscal Year 19XX  
 General Fund Revenue Statement AS-15 E  
 Combined - Funds 1 and 2

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91 (11-14)	(1) Liberal Arts & Sciences (15-24)	(2) Vocational Technical (25-34)	(3) Adult Education (35-44)	(4) Cooperative Pgms / Svcs (45-54)	(5) Admin (15-24)	(6) Student Services (25-34)	(7) Learning Resources (35-44)	(8) Physical Plant (45-54)	(9) General Institution (55-64)	(10) TOTAL (64-74)
Materials, Supplies & Travel										
632 Materials & Supplies	39,001	53,564	76,450	11,523	6,480	15,296	12,751	2,730	144,622	362,417
634 Periodicals				86	35		50,155		2,384	52,660
637 Bldg Const Mtis & Supp								53,668		53,668
641 Janitorial Mtis & Supp								33,424		33,424
642 Vehicle Mtis & Supp		4,848						26,846		31,694
644 Lands Mtis & Supp								1,921		1,921
646 Other Mtis & Supp										0
647 Out of State Travel	1,398	1,771	95		2,083		228		2,445	8,020
648 In State Travel	28,156	19,890	30,606	5,570	7,515	6,315	1,119	372	6,809	106,352
Total Matis, Supp & Travel	68,555	80,073	107,151	17,179	16,113	21,611	64,253	118,961	156,260	650,156
Other Current Expenses										
651 Purchase/Resale Supplies										0
652 Purchase/Resale Textbooks										0
660 Cost of Sales										0
670 Interest on Debt				122,461						122,461
673 Payment on debt										0
675 Scholarships										0
678 Collection Agency Expense					12,077					12,077
680 Transfers	52,733	975								53,708
684 Deductions from Assets										0
686 Property Tax										0
690 Employer Reimbursement										0
691 Student Service										0
692 Student Compensation										0
693 Other Current Expenses										0
694 Bad Debts					55,812					55,812
Total Current Expenses	52,733	975	0	122,461	67,889	0	0	0	0	244,058
Capital Outlay										
710 Furniture, Mach & Equip	21,912	132,275	6,883	7,744		1,979			78,326	249,119
711 Equipment Repl. (State)	4,232	19,527	2,962							26,721
730 Const Maint equip										0
740 Vehicles										0
750 Library Books & Films							22,261			22,261
760 Bldg & Fixed Equip										0
770 Land										0
780 Other Struct & Fix. Equip										0
790 Other Capital Outlay										0
Total Capital Outlay	26,144	151,802	9,845	7,744	0	1,979	22,261	0	78,326	298,101
TOTAL DISBURSEMENTS	2,791,418	2,993,503	1,337,862	879,692	544,399	894,155	388,911	817,997	1,709,750	12,357,687





Annual Report Fiscal Year 19XX  
 Plant Fund Revenue Statement AS-15 F

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Federal Support										
431 Title II Library										0
432 Title III Dev Inst										0
433 Title IV SEOG										0
434 Title IV Workstudy										0
435 Title IV NDSL										0
436 Title IV BOEG										0
439 Federal Vocational Aid										0
441 Special Needs										0
443 J T P A										0
446 Adult Basic Education										0
449 Other Federal Funds				13,233				10,610		23,843
Total Federal Support	0	0	0	13,233	0	0	0	10,610	0	23,843
Sales And Service										
451 Housing										0
452 Vending Machines										0
453 Rental of College Fac.										0
454 Other Sales & service										0
455 Bookstore-texts										0
456 Bookstore-other										0
457 Food										0
459 Sales Returns										0
460 Gate Receipts										0
461 Receipts, games of chance										0
Total Sales And Service	0	0	0	0	0	0	0	0	0	0
Other Income										
471 Interest								10,793		10,793
472 Gain/Loss Sale Assets										0
473 Gifts And Grants										0
477 Assessment-Spec. Charges										0
480 Proc. Sale Bond/Certif										0
481 NJTP Long Term										0
483 Loan Cancellation reimb										0
484 Additions to Assets										0
485 Misc. Receipts										0
486 Proceeds-Fixed Assets								16,866		16,866
487 Incremental Tax Revenue										0
488 Withholding Tax Revenue										0
490 Transfers										0
Total Other Income	0	0	0	0	0	0	0	27,659	0	27,659
TOTAL REVENUE	0	0	0	13,233	0	0	0	1,010,693	0	1,023,926
USE OF UNRESTRICTED FUNDS					265,293					265,293
GRAND TOTAL REVENUE	0	0	0	13,233	265,293	0	0	1,010,693	0	1,289,219

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
<b>EXPENDITURES BY CATEGORY</b>										
<b>Salaries</b>										
510 Admin.- Prof. Non- Teaching										0
520 Instructional										0
530 Prof. Support Staff										0
540 Secretarial & Clerical										0
550 Service Staff										0
570 Student Fed Workstudy										0
571 Student Voc Workstudy										0
572 Student - Other										0
589 TIAA-CREF Employer's Share										0
590 Rel Pay. & Fringe Benefits										0
591 Workman's Compensation										0
592 F I C A										0
593 I P E R S										0
594 Comp. - Employee Tuition										0
595 Early Retirement										0
596 Auto Allowance										0
597 Unemployment Compensation										0
598 Accrued Vacation										0
Total Salaries	0	0	0	0	0	0	0	0	0	0
<b>Services</b>										
601 Professional								2,421	14,404	16,825
602 Elecion Costs										0
603 Custodial										0
604 Membership										0
605 Publications (legal)										0
606 Maint & Repair Equipment								1,818		1,818
609 Maint & Repair Buildings								131,390		131,390
610 Maint of Grounds								5,729		5,729
611 Info Serv/Classified Ad										0
612 Printing & Reproduction										0
615 Communications										0
618 Insurance										0
619 Utilities								537,462		537,462
620 Rental of Materials										0
621 Rental of Buildings										0
622 Rental of Equipment									100	100
623 Postage & Other Materials										0
624 Group Mtgs/Workshop Exp.										0
625 Data Processing Services										0
626 Other Services								5		5
Total Services	0	0	0	0	0	0	0	678,825	14,504	693,329

Annual Report Fiscal Year 19XX  
 Plant Fund Revenue Statement AS-15 F

DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

County XX District 99XX

Area School Name: SAMPLE COMMUNITY COLLEGE

Budget Report FY 91	(1) Liberal Arts & Sciences	(2) Vocational Technical	(3) Adult Education	(4) Cooperative Pgms / Svcs	(5) Admin	(6) Student Services	(7) Learning Resources	(8) Physical Plant	(9) General Institution	(10) TOTAL
(11-14)	(15-24)	(25-34)	(35-44)	(45-54)	(15-24)	(25-34)	(35-44)	(45-54)	(55-64)	(64-74)
Materials, Supplies & Travel										
632 Materials & Supplies	11,588	7,914	1,040	3,949		4,004	6,812	19,034	13,879	68,220
634 Periodicals										0
637 Bldg Const Mtls & Supp										0
641 Janitorial Mtls & Supp										0
642 Vehicle Mtls & Supp										0
644 Lands Mtls & Supp								2,355		2,355
646 Other Mtls & Supp										0
647 Out of State Travel										0
648 In State Travel										0
Total Matis, Supp & Travel	11,588	7,914	1,040	3,949	0	4,004	6,812	21,389	13,879	70,575
Other Current Expenses										
651 Purchase/Resale Supplies										0
652 Purchase/Resale Textbooks										0
660 Cost of Sales										0
670 Interest on Debt										0
673 Payment on debt										0
675 Scholarships										0
678 Collection Agency Expense										0
680 Transfers										0
684 Deductions from Assets										0
686 Property Tax										0
690 Employer Reimbursement										0
691 Student Service										0
692 Student Compensation										0
693 Other Current Expenses										0
694 Bad Debts										0
Total Current Expenses	0	0	0	0	0	0	0	0	0	0
Capital Outlay										
710 Furniture, Mach & Equip	23,634	16,348	14,785	77,407		11,489	22,988	14,239	74,049	254,939
711 Equipment Repl. (State)										0
730 Const Maint equip										0
740 Vehicles								21,775		21,775
750 Library Books & Films	400									400
760 Bldg & Fixed Equip								248,201		248,201
770 Land										0
780 Other Struct & Fix. Equip										0
790 Other Capital Outlay										0
Total Capital Outlay	24,034	16,348	14,785	77,407	0	11,489	22,988	284,215	74,049	525,315
TOTAL DISBURSEMENTS	35,622	24,262	15,825	81,356	0	15,493	29,800	984,429	102,432	1,289,219

COUNTY 94 DISTRICT 9905		AREA SCHOOL NAME: IOWA CENTRAL COMMUNITY COLLEGE				Reimbursement Report FY 1990							CE-4B					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)*	(12)	(13)*	(14)	(15)	(16)	(17)		
EDUC FUNCT & PROGRAMS BY STATE TITLE	SITE	CIP	OBJ PURP	CONTACT HOUR	ELIGIBLE CONTACT HOURS	N R *	SALARY REIMB 520-599	SERVICES 600-629	TRAVEL INSTR ONLY 647-648	MATERIAL AND SUPPLIES 632-646	OTHER CURRENT EXPENSE 650-699	VOC ADMIN SUPV 510	TOTAL DIRECT EXPENSE	INDIRECT SUPPORT COSTS	REIMB DIRECT CAPITAL Line 30	NON-REIMB DIRECT CAPITAL Line 31	NON-REIMB INDIRECT CAPITAL Line 31	TOTALS
<b>ARTS AND SCIENCES</b>																		
Administration				0	0		57,450	280	0	3,246	0	(50,976)	0					
Col Parallel-Not Else Class				663,834	616,428		2,236,649	4,184	26,094	27,972	0	53,012	2,347,911	976,660	10,601	5,328		3,340,500
Liberal/General Studies	001	2401010000	03081122									0	0	0	0	0	0	0
Liberal/General Studies	002	2401010000	03081122									0	0	0	0	0	0	0
Liberal/General Studies	003	2401010000	03081122									0	0	0	0	0	0	0
Liberal/General Studies	010	2401010000	03081122									0	0	0	0	0	0	0
College Parallel Career Option												0	0	0	0	0	0	0
Business & Mgmt., General	001	0601010000	03062322	7,776	7,776		23,421	19	331	97	0	621	24,489	11,439	0	62		35,900
Accounting	001	0602000000	03062322	14,248	14,248		42,915	36	607	177	0	1,138	44,873	20,963	0	114		65,950
Educational Assisting & Trng	001	0705020000	03062322	634	634		1,275	0	25	2	0	51	1,353	933	0	5		2,291
Computer Programming	001	1102010000	03062322	8,704	8,687		36,855	3,701	0	6,988	0	695	48,049	12,806	0	70		60,925
Computer Programming	002	1102010000	03062322									0	0	0	0	0	0	0
Child Care Management	001	2002030000	03062322	12,275	12,070		24,689	0	476	46	52,733	980	78,924	18,059	0	99		97,082
Law Enforcement - Two Year	001	4301070002	03062322	27,565	25,036		59,430	2	1,265	275	0	2,201	63,173	40,556	0	221		103,950
Law Enforcement - Two Year	002	4301070002	03061122									0	0	0	0	0	0	0
Law Enforcement - Two Year	003	4301070002	03061122									0	0	0	0	0	0	0
Community Services	001	4402010000	03061122	14,750	14,434		31,801	1	677	147	0	1,178	33,804	21,700	0	116		55,622
Air Transportation	001	4901990000	03062322									0	0	0	0	0	0	0
Air Transportation	002	4901990000	03062322	11,921	11,921		0	115,861	0	28	0	952	116,841	17,537	0	96		134,474
Air Transportation	003	4901990000	03062322									0	0	0	0	0	0	0
Business Admin. & Management	001	0604010000	03060322	1,860	1,860		5,602	5	79	23	0	149	5,858	2,737		15		8,610
TOTAL ARTS & SCIENCES				763,567	713,074		2,519,897	124,069	29,554	39,001	52,733	1	2,765,275	1,123,390	10,601	6,128	0	3,905,394

COUNTY 94 DISTRICT 9905

AREA SCHOOL NAME: IOWA CENTRAL COMMUNITY COLLEGE

Reimbursement Report FY 1990

CE-48

(1) EDUC FUNCT & PROGRAMS BY STATE TITLE	(2) SITE	(3) CIP	(4) OBJ PURP	(5) CONTACT HOUR	(6) ELIGIBLE CONTACT HOURS	(7) R N * SALARY REIMB 520-599	(8) SERVICES 600-629	(9) TRAVEL INSTR ONLY 647-648	(10) MATERIAL AND SUPPLIES 632-646	(11)* OTHER CURRENT EXPENSE 650-699	(12) VOC ADMIN SUPV 510	(13)* TOTAL DIRECT EXPENSE	(14) INDIRECT SUPPORT COSTS	(15) REIMB DIRECT CAPITAL Line 39	(16) NON-REIMNON-REIM DIRECT CAPITAL Line 31	(17) INDIRECT CAPITAL Line 31	TOTALS
CAFEER EDUCATION				0	0	(500)	110	880	1,593	0	(2,083)	0					0
Full & Part Time Preparatory																	0
Career Educ Administration												0	0	0	0	0	0
DEPARTMENT HEADS																	0
1. Head, Agriculture				0	0	0	0	0	0	0	0	0	0	0	0	0	0
2. Head, Marketing				0	0	83,745	300	551	625	0	(65,221)	0	0	0	0	0	0
3. Head, Health Occupations				0	0	83,159	4,951	940	2,519	0	(91,569)	0	0	0	0	0	0
4. Head, Office Occupations				0	0	33,029	19	13	18	0	(33,079)	0	0	0	0	0	0
5. Head, Trade & Industry				0	0	47,774	0	80	586	0	(46,440)	0	0	0	0	0	0
Ag Supplies & Services, Gen	001	0105010000	03020303	9,323	9,323	54,029	0	508	243	0	12,418	67,198	13,718			75	80,989
Secretarial	001	0708080000	03021103	18,349	18,349	83,480	180	1,032	1,274	0	20,116	108,082	24,054			131	130,247
Secretarial	003	0708080000	03021103	6,696	6,696	42,421	218	46	659	0	8,239	51,583	9,851			54	61,488
Clerk Typist	010	0707020000	03071103	3,900	3,900	10,783	24	0	231	0	4,799	15,837	5,738			31	21,008
Fashion Merchandising Specialist	001	0801020002	03020303	7,022	7,022	45,336	0	799	448	0	9,352	55,935	10,332			56	66,323
Food Marketing Specialist	001	0806010002	03020303	19,938	19,938	73,536	0	866	44	0	26,555	101,001	29,334			160	130,495
General Merchandise Specialist	001	0807000002	03020303	12,787	12,787	68,940	0	42	114	0	17,031	86,127	18,812			103	105,042
Radio/TV Prod & Broadcast	001	1001040000	03022303	30,746	30,411	101,909	6,806	0	5,414	0	10,592	124,721	45,235			247	170,203
Electronic Technology	001	1503030000	03021103	19,331	19,331	91,581	115	307	4,294	0	6,860	102,947	28,441			155	131,543
Electronic Tech-Communication	001	1503030100	03021103	15,308	15,308	48,829	(30)	53	3,302	0	5,274	57,428	22,522			123	80,073
Radiograph Medical Technology	001	1702090000	03022203	30,370	30,370	92,372	1,739	694	5,417	0	9,708	109,930	44,682	25,197		244	180,053
Medical Assisting	001	1705030000	03022203	19,240	19,240	58,026	947	1,818	1,625	0	6,150	68,564	26,306			154	97,024
Practical Nursing	001	1706050000	03022203	28,350	28,350	55,577	63	788	80	0	9,063	65,749	41,710			228	107,887
Practical Nursing	010	1706050000	03022203	1,596	1,596	7,592	21	73	35	0	510	8,231	2,348			13	10,592
Practical Nursing	019	1706050000	03022203	353	353	10,771	12	152	16	0	113	11,084	519			3	11,586
Nursing, Associate Degree	001	1811010100	03022203	131,593	131,593	449,220	504	8,329	648	0	42,085	498,768	193,804		1,056		693,426
Nursing, Associate Degree	010	1811010100	03022203	34,708	34,708	184,954	450	1,585	753	0	11,094	178,838	51,084			279	230,179
Nursing, Associate Degree	019	1811010100	03022203	42,757	42,757	117,849	132	1,660	170	0	13,867	133,478	82,805			343	196,726
Carpentry	001	4602010000	03021103	12,865	12,865	51,478	220	0	0	469	4,433	56,598	18,927			103	75,828
Automotive Mechanics Technology	001	4706040002	03021103	14,972	14,972	131,408	913	30	1,059	0	5,158	138,566	22,027			120	160,713
Diesel Mechanics Technology	001	4706050002	03021103	10,206	10,206	69,101	239	30	6,524	275	3,516	79,685	15,015			82	94,782
Mechanical Drafting	001	4801050000	03021103	17,956	16,939	51,446	0	0	864	0	6,186	58,498	26,418			144	85,058
Machine Tool Oper/Machine Shop	001	4805030000	03021103	13,847	13,847	61,624	0	0	1,626	232	4,770	68,252	20,373			111	88,736
Welding, Brazing & Soldering	001	4805080000	03021103	6,510	6,510	43,668	0	0	2,895	0	2,243	48,806	9,577			52	58,435
Short Term Preparatory												0	0	0	0	0	0
Clerk-Typist	001	0707020000	03031103	7,400	7,400	9,634	15	0	43	0	21	9,713	10,887			59	20,659
Nursing Assisting	001	1706020000	03031103	14,700	14,700	28,073	7,598	750	2,014	0	41	38,478	21,827			118	60,221
Homemaker/Home Health Aide	001	2006060100	03031103	2,025	2,025	2,517	337	0	137	0	6	2,997	2,979			16	5,992
Truck & Bus Driving	001	4802050000	03031103	5,550	5,550	39,639	3,894	0	6,095	0	15	49,643	8,166			45	57,854
SPECIAL POPULATIONS PROGRAMS & ACTMETS												0	0	0	0	0	0
State Corrections-Voc Prep Update Some City	012	5103030000	05053042	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Spec Voc Prep-Sheltered Wkshp.	001	5102030100	05020105	157,422	157,422	0	91,000	0	0	0	436	91,436	231,604		1,264		324,304
DEVELOPMENTAL EDUCATION																	0
Supp Support Svcs to Instr Pgms	001	8010000000	03050105	4,892	4,892	126,289	42	1,177	2,067	0	14	131,589	7,197	2,724		39	141,529
Supp Support Svcs to Instr Pgms	001	8010000000	03050206	11,613	11,316	76,825	86	599	1,156	0	32	79,498	17,085		83		95,676
Compre Rel Svcs & Activities Institutional (Federal)	000	6100000000	03050101	3,136	3,136	46,580	0	0	321	0	9	46,910	4,613	293		25	51,841
State-Corrections-Learning Resource Center-Some City	012	6106000000	05053042	34,009	34,009	80,127	2,957	277	3,106	0	94	86,561	50,036	1,823		273	138,693
State-Corrections-Community Reintegration-Some City	012	6103020000	05053042	0	0	0	0	0	0	0	0	0	0			0	0
State Corrections-Social Skills Some City	012	8110000000	05053042	4,433	4,433	10,444	366	36	405	0	12	11,263	8,522	238		38	18,079
TOTAL CAFEER EDUCATION				751,903	750,254	2,635,201	124,248	22,111	56,410	976	0	2,840,946	1,108,226	30,275	6,035	0	3,983,482

COUNTY 94 DISTRICT 9905		AREA SCHOOL NAME: IOWA CENTRAL COMMUNITY COLLEGE					Reimbursement Report FY 1990					CE-4B					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)*	(12)	(13)*	(14)	(15)	(16)	(17)	
EDUC FUNCT & PROGRAMS BY STATE TITLE	SITE	CHP	OBJ PURP	CONTACT HOUR	ELIGIBLE CONTACT HOURS	N R SALARY REIMB 520-599	TRAVEL INSTR ONLY 647-648	MATERIAL AND SUPPLIES 632-646	OTHER CURRENT EXPENSE 850-899	VOC ADMIN SUPV 510	TOTAL DIRECT EXPENSE	INDIRECT SUPPORT COSTS	REIMB DIRECT CAPITAL Line 30	NON-REIMNON-REIM DIRECT CAPITAL Line 31	INDIRECT CAPITAL Line 31	TOTALS	
ADULT EDUCATION																0	
Administration																0	
						183,760	46,313	1,238	7,469	0	(238,780)	0	0	0	0	0	
Adult Basic Educ & HS Equiv.	001	3201001010	04091122	398,577	398,577	336,118	3,463	18,151	9,157	0	149,735	516,622	586,404	3,199		1,106,225	
High School Diploma	001	3201002010	04091122	7,190	7,190	35,635	743	46	600	0	2,701	39,725	10,578	58		50,361	
Drinking Drivers	001	3000003010	04091122	576	576	5,033	0	202	361	0	216	5,812	848	5		6,805	
Recertification/Relicensure	001	5110000000	04041122	0	0	0	0	0	0	0	0	0	0	0		0	
Other Continuing Eligible	001	3000003011	04091122	33,164	32,664	137,736	7,375	984	3,642	0	12,459	162,198	48,792	266		211,254	
Other Cont Not Eligible	001	3000004010	04091122	61,848	0	73,959	6,323	3,772	1,227	0	23,235	108,516	90,994	496		200,006	
Supplementary Career Education																0	
Supervision (Cons. & Hmkg)	000	6603010000	04050615	0	0	13,939	0	267	0	0	14,206	0	0	0		14,206	
Electrician	001	4603020000	04040404	0	0	0	0	0	0	0	0	0	0	0		0	
ABC	001	4604990500	04040404	0	0	0	0	0	0	0	0	0	0	0		0	
Part 1-2/3 (Cons & Hmkg)	000	2001000000	04040522	6,892	6,892	5,099	1,871	235	144	0	2,589	9,938	10,141	55		20,134	
Part 1-1/3 (Cons & Hmkg) - Depressed	000	2001001600	04041016	10,502	10,502	9,336	8,284	577	2,237	0	3,945	24,381	15,451	84		39,916	
Single Parent/Homemaker Grants																	
Displaced Homemakers Program	000	7807010000	04052038	0	0	18,926	23,464	195	52	0	0	42,637	0	0		42,637	
State Corrections - Literacy																0	
Rockwell City	012	3201070000	05053042														
State Corrections - ABE - CED																0	
Rockwell City	012	3201001010	05053042														
Vocational Supplementary		5103010000	04041104	113,010	112,917	232,461	57,532	5,034	37,383	0	42,455	374,865	166,265	907		542,037	
Economic Development Activities																0	
NEBIT																0	
Productivity Enhancement																0	
Fort Dodge Labs & AMI	000	0703020000	04042793	312	21	1,478	1,600	0	3,726	0	117	6,921	458	3		7,382	
Genex - Land O' Lakes	001	0703020000	04042793	336	67	1,830	42	0	541	0	126	2,339	493	3		2,835	
WCI Laundry	002	0703020000	04042793	132	11	975	300	0	948	0	50	2,273	193	1		2,467	
Positech Corp	016	0703020000	04042793	312	87	968	0	0	401	0	117	1,486	458	3		1,947	
MW Chem Valley/Manson Industries	020	0703020000	04042793	414	57	1,265	450	0	2,487	0	156	4,358	610	3		4,971	
Various Businesses	002	1507020000	04042793	2,340	663	4,785	0	0	5,628	0	879	11,292	3,443	19		14,754	
TOTAL ADULT EDUCATION																0	
				635,805	570,244	1,063,103	157,780	30,701	76,003	0	0	1,327,567	935,128	0	5,102	0	2,267,797

COUNTY 94 DISTRICT 9905

AREA SCHOOL NAME: IOWA CENTRAL COMMUNITY COLLEGE

Reimbursement Report FY 1990

CE-48

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)*	(12)	(13)*	(14)	(15)	(16)	(17)		
EDUC FUNCT & PROGRAMS BY STATE TITLE	SITE	CIP	OBJ PURP	CONTACT HOUR	ELIGIBLE CONTACT HOURS	N R	SALARY REIMB 520-599	SERVICES 600-629	TRAVEL INSTR ONLY 647-648	MATERIAL AND SUPPLIES 632-646	OTHER CURRENT EXPENSE 650-699	VOC ADMIN SUPV 510	TOTAL DIRECT EXPENSE	INDIRECT SUPPORT COSTS	REIMB DIRECT CAPITAL Line 39	NON-REIMNON-REIM DIRECT CAPITAL Line 31	INDIRECT CAPITAL Line 31	TOTALS
																		0
																		0
COOPERATIVE PGMS. OR SERVICES																		
Administration				0	0		85,939	2,311	2,655	1,758	0	(92,863)	0					0
Business and Office	010/	0700000000	02221122	12,980	0		19,138	16,089	403	880	0	3,443	30,733	19,067			104	58,904
Business and Office	014	0700000000	02221122	1,890	0		0	734	0	0	0	502	1,236	2,780			15	4,031
Business and Office	017	0700000000	02221122	36,450	0		0	35,860	0	0	0	9,883	45,543	53,628			293	99,462
Business and Office	021	0700000000	02221122	1,350	0		0	1,354	0	0	0	359	1,713	1,867			11	3,711
Business and Office	025	070000000000	02221122	21,060	0		0	15,492	0	0	0	5,594	21,088	30,984			169	52,239
Business and Office	026	070000000000	02221122	10,530	0		0	20,043	0	0	0	2,797	22,840	15,491			85	36,416
Acctg, Bkcpng & Ret Pgms	014	0700199000	02221122	13,230	0		0	5,134	0	0	0	3,514	8,648	19,484			106	28,218
Business Data Processing	003	0703010000	02221122	42,390	0		0	20,980	0	0	0	11,260	32,240	62,368			340	94,948
Business Data Processing	011	0703010000	02221122	21,600	0		0	10,702	0	0	0	5,738	16,440	31,779			173	48,392
Business Data Processing	013	0703010000	02221122	15,390	0		0	22,901	0	0	0	4,088	26,989	22,642			124	49,755
Business Data Processing	014	0703010000	02221122	34,830	0		0	7,931	0	0	0	9,252	17,183	51,243			280	68,706
Business Data Processing	021	0703010000	02221122	4,590	0		0	9,083	0	0	0	1,219	10,302	6,753			37	17,092
Word Processing	013	0709080000	02221122	17,550	0		0	25,772	0	0	0	4,862	30,434	25,819			141	56,394
Word Processing	014	0709080000	02221122	0	0		0	0	0	0	0	0	0	0			0	0
Word Processing	021	0709080000	02221122	7,020	0		0	7,043	0	0	0	1,865	8,908	10,328			58	19,292
Cosmetology	010	1204030000	02221122	4,590	0		0	8,143	0	0	0	1,219	9,362	6,753			37	16,152
Principles of Technology	010	1599990102	02211122	3,900	0		0	32,772	89	1,358	0	956	35,153	5,297			29	40,479
Nursing Assisting	010	1709020000	02221122	4,520	0		16,787	49	311	582	0	1,201	20,910	6,850			36	27,593
Nursing Assisting	011	1709020000	02221122	1,820	0		4,883	238	73	46	0	430	5,470	2,384			13	7,887
Nursing Assisting	013	1709020000	02221122	540	0		1,408	0	66	0	0	143	1,617	795			4	2,416
Carpentry	015	4602010000	02221122	7,020	0		34,010	122	188	1,709	0	1,865	37,894	10,328			58	48,278
Electric Power	013	4603010000	02211122	1,890	0		0	6,900	0	0	0	502	7,402	2,780			15	10,197
Small Engine Repair	003	4706060000	02211122	4,320	0		0	5,029	0	0	0	1,148	6,177	6,358			35	12,568
Small Engine Repair	010	4706060000	02221122	19,710	0		40,308	1,014	123	2,068	0	5,236	48,749	28,998			158	77,905
Small Engine Repair	011	4706060000	02211122	5,870	0		0	12,397	0	591	0	1,506	14,494	8,342			46	22,882
Small Engine Repair	014	4706060000	02211122	5,130	0		0	5,882	0	0	0	1,363	7,045	7,548			41	14,634
ICTN Programming							5,097	0	17	0	0	0	5,114	0			0	5,114
EBCE	010	5101020000	02212122	7,800	0		17,702	10,436	67	0	0	2,072	30,277	11,476			63	41,816
													0	0			0	0
VESS Program				18,830	0		47,908	79,668	798	1,428	0	4,949	134,749	27,409			150	162,308
													0	0			0	0
Precision Metals	024	4605990000	02221122	4,860	0		0	8,708	0	0	0	1,291	9,999	7,150			39	17,188
Electric Power	003	4603010000	02211122	3,240	0		0	5,129	0	0	0	861	5,990	4,786			26	10,782
Electronic Technology	011	1503030000	02222990	2,160	0		0	6,266	0	274	0	574	7,114	3,178			17	10,309
Industrial Arts-Graphics	017	2101080000	02211152	7,020	0		0	4,401	0	0	0	1,865	6,266	10,328			56	16,650
Industrial Arts-Manufacturing	017	2101070000	02211152	5,670	0		0	7,050	0	0	0	1,508	8,558	6,342			46	16,044
																		0
TOTAL COOP PGMS OR SERVICES				348,830	0		274,960	395,431	4,770	10,452	0	0	685,633	513,209	0	2,801		1,201,843



COUNTY 64 DISTRICT 9905		AREA SCHOOL NAME: IOWA CENTRAL COMMUNITY COLLEGE										Reimbursement Report FY 1990					CE-4B		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)*	(12)	(13)*	(14)	(15)	(16)	(17)			
EDUC FUNCT & PROGRAMS BY STATE TITLE	SITE	CIP	OBJ PURP	CONTACT HOUR	ELIGIBLE CONTACT HOURS	N R SALARY REIMB 520-599	SERVICES 600-629	TRAVEL INSTR ONLY 647-648	MATERIAL AND SUPPLIES 632-646	OTHER CURRENT EXPENSE 650-699	VOC ADMIN SUPV 510	TOTAL DIRECT EXPENSE	INDIRECT SUPPORT COSTS	REIMB DIRECT CAPITAL Line 39	NON-REIMNON-REIM DIRECT CAPITAL Line 31	INDIRECT CAPITAL Line 31	TOTALS		
RELATED SERVICES AND ACTIVITIES																			
Regional Planning SF-449	000	7502000000	05051186	0	0	2,151	8,516	0	1,157	0		11,824		3,012			14,836		
Economic Dev-Capacity Bldg	000	6602050000	04052693	0	0	37,130	0	800	0	0		37,930					37,930		
Administration																			
Corrections-Ed Initiatives	012	6601010000	05053042																
Administration				0	0	396,618	50,900	8,857	5,775	67,889	0	500,039	(500,039)	0	0		0		
Student Services				0	0	846,323	24,242	6,315	15,296	0	0	892,176	(892,176)	0	0		0		
Learning Resources				0	0	255,612	46,785	1,347	62,906	0	0	368,850	(368,850)	20,065	(20,065)		0		
Physical Plant				0	0	493,117	127,955	372	118,589	0	0	740,043	(740,043)	0	0		0		
General Institution				0	0	686,083	359,289	7,322	126,379	0	0	1,179,053	(1,179,053)				0		
RADIO KTPR				0	0	147,632	111,048	283	13,169	0	0	272,132	0	0	0	0	272,132		
Satellite Center				0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>TOTAL FUND 1</b>				<b>2,499,905</b>	<b>2,033,572</b>	<b>9,327,847</b>	<b>1,530,253</b>	<b>112,432</b>	<b>527,137</b>	<b>121,596</b>	<b>1</b>	<b>11,619,268</b>	<b>(8)</b>	<b>63,953</b>	<b>1</b>	<b>0</b>	<b>11,683,214</b>		
FUND 2 ACTIVITIES																			
JTPA Contracts	000	6601010000	05021322	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
JTPA Non-Training Programs	000	6601990000	05051322	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
PERSONNEL DEVELOPMENT												0							
CUSTOMIZED TRAINING																			
HF 623		5102000990	03021130	0	0	0	14,098	0	0	122,461	0	136,559	0	0	0	0	136,559		
HF 766		5102001990	03021133	0	0														
BIITN Grant												0					0		
Jobs Now Capital				0	0							0		27,607			27,607		
Modernization Grant	000	8501050000	03051191	0	0							0		36,307			36,307		
HF 623 Admin.				0	0	42,588	291	741	740	0	0	44,360					44,360		
Satellite Center				0	0	39,412	12,234	1,649	6,246	0	0	59,541		4,393			63,934		
Satellite Center/Export Tech.				0	0	7,142	0	0	1,211	0	0	8,353		9,793			18,146		
Other				0	0	44,874	146,631	0	0	0	0	191,505	0	156,049			347,554		
<b>TOTAL FUND 2</b>				<b>0</b>	<b>0</b>	<b>134,016</b>	<b>173,254</b>	<b>2,390</b>	<b>8,197</b>	<b>122,461</b>	<b>0</b>	<b>440,318</b>	<b>0</b>	<b>234,149</b>	<b>0</b>	<b>0</b>	<b>674,467</b>		
<b>GRAND TOTALS</b>				<b>2,499,905</b>	<b>2,033,572</b>	<b>9,461,863</b>	<b>1,703,507</b>	<b>114,822</b>	<b>535,334</b>	<b>244,059</b>	<b>1</b>	<b>12,059,586</b>	<b>(8)</b>	<b>296,102</b>	<b>1</b>	<b>0</b>	<b>12,357,681</b>		





DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Grimes State Office Building  
 Des Moines, Iowa 50319

Summary of Enrollment

Fiscal Year XXXX

Headcounts, Contact Hours and Full Time Enrollment Distribution Report

Name of Institution Sample Community College

Line	Category	----- Enrollment Eligible for Aid -----				--- Enrollment Not Eligible for Aid ---				----- Total Enrollment -----			
		----- Headcount -----		Contact	FTEE	----- Headcount -----		Contact	FTEE	----- Headcount -----		Contact	FTEE
		Full Time	Part Time	Hours		Full Time	Part Time	Hours		Full Time	Part Time	Hours	
1	Arts & Sciences												
	a. Liberal Arts & Sciences	974	1,208	713,074	1,194.31	92	24	50,493	85.12	1,066	1,232	763,567	1,279.43
	b. Post-secondary enrollment option Act									0	0	0	0.00
2	Vocational/Technical/Prep												
	a. Voc-tech Preparatory	665	1,121	750,254	1,005.73	4	1	1,649	2.30	669	1,122	751,903	1,008.03
	b. Post-secondary enrollment option Act									0	0	0	0.00
3	Vocational/Technical Supplementary		18,853	131,217	230.02		13	3,033	5.61	0	18,866	134,250	235.63
4	Adult Basic Education/ High School Completion		3,871	405,767	751.42					0	3,871	405,767	751.42
5	Continuing & General - Eligible		5,384	33,260	30.80		21	480	0.44	0	5,405	33,740	31.24
6	Continuing & General Avoc/Rec - Not Eligible	0	0	0	0.00		5,410	61,848	57.26	0	5,410	61,848	57.26
7	Developmental Education												
	a. Instructional						747	348,830	430.86	0	747	348,830	430.86
	b. Support									0	0	0	0.00
8	Cooperative Programs/Services												
	a. Sec. Jointly Admin.	0	0	0	0					0	0	0	0.00
	b. Economic Development	0	0	0	0					0	0	0	0.00
9	Totals (Sum of Lines 1 thru 8 for each column)	1,639	30,437	2,033,572	3,212.28	96	6,216	466,333	581.59	1,735	36,653	2,499,905	3,793.87

Name of School Officer Preparing Report

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Date

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Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL					
							-- MALE IOWA N-	--- RESIOWA N-	--- FEMALE N-	-- ALL RESPUPIL		
5101010000	000	01	21	11	13	Multi--Occupations, Exploratory, General	AA Degree					0
							AAA Degree					0
							AAS Degree					0
							AGS Degree					0
							AS Degree					0
							Certificate					0
							Diploma					0
							Other					0
Total	0	0	0	0	0							
5102000990	000	03	02	11	30	Hf 623--Ia Industrial New Jobs Trng -- Summary	AA Degree					0
							AAA Degree					0
							AAS Degree					0
							AGS Degree					0
							AS Degree					0
							Certificate					0
							Diploma					0
							Other					0
Total	0	0	0	0	0							
5102001990	000	03	02	11	33	Hf 766--Ia Small Bus. New Jobs Trng--Summary	AA Degree					0
							AAA Degree					0
							AAS Degree					0
							AGS Degree					0
							AS Degree					0
							Certificate					0
							Diploma					0
							Other					0
Total	0	0	0	0	0							

Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL								
							-- MALE IOWA N-	----	FEMALE RESIOWA N-	-- ALL RESPUPIL					
0105010000	001	03	02	03	03	Agricultural Supplies And Services									
							AA Degree								0
							AAA Degree								0
							AAS Degree	4							4
							AGS Degree								0
							AS Degree								0
							Certificate								0
							Diploma								0
							Other								0
							Total	4	0	0	0	0	0	4	
0601010000	001	03	06	23	22	Business And Management, General									
							AA Degree								0
							AAA Degree								0
							AAS Degree	1							1
							AGS Degree								0
							AS Degree								0
							Certificate								0
							Diploma								0
							Other								0
							Total	1	0	0	0	0	0	1	
0602000000	001	03	06	11	22	Accounting									
							AA Degree								0
							AAA Degree								0
							AAS Degree								0
							AGS Degree								0
							AS Degree								0
							Certificate								0
							Diploma								0
							Other								0
							Total	0	0	0	0	0	0	0	

Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	OBJ LEV	SPEC TYPE	EMP PUR	STATE TITLE	TOTAL				
						-- MALE IOWA N-RES	----	FEMALE IOWA N-RES	ALL PUPIL	
0604010000	001	03	02	11 22	Business Administration					
					AA Degree					0
					AAA Degree					0
					AAS Degree					0
					AGS Degree					0
					AS Degree					0
					Certificate					0
					Diploma					0
					Other					0
					Total	0	0	0	0	0
0705020000	001	03	06	23 22	Educational Assisting And Training					
					AA Degree					0
					AAA Degree					0
					AAS Degree					0
					AGS Degree					0
					AS Degree					0
					Certificate					0
					Diploma					0
					Other					0
					Total	0	0	0	0	0
0706060000	001	03	02	11 03	Administrative Secretarial					
					AA Degree					0
					AAA Degree					0
					AAS Degree			9		9
					AGS Degree					0
					AS Degree					0
					Certificate					0
					Diploma					0
					Other					0
					Total	0	0	9	0	9

Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N-RESI	--- FEMALE IOWA N-RES	- ALL PUPIL		
0707020000	001	03	03	11	03	Clerk-Typist					
						AA Degree				0	
						AAA Degree				0	
						AAS Degree				0	
						AGS Degree				0	
						AS Degree				0	
						Certificate				0	
						Diploma				0	
						Other			4	4	
						Total	0	0	4	0	4
0801020002	001	03	02	03	03	Fashion Merchandising Specialist					
						AA Degree				0	
						AAA Degree				0	
						AAS Degree			3	3	
						AGS Degree				0	
						AS Degree				0	
						Certificate				0	
						Diploma				0	
						Other				0	
						Total	0	0	3	0	3
0806010001	001	03	02	03	03	Food Marketing					
						AA Degree				0	
						AAA Degree				0	
						AAS Degree	5		1	6	
						AGS Degree				0	
						AS Degree				0	
						Certificate				0	
						Diploma				0	
						Other				0	
						Total	5	0	1	0	6



Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N--RES	----	FEMALE IOWA N--RES	ALL PUPIL	
0807000002	001	03	02	03	03	General Merchandise Specialist					
						AA Degree					0
						AAA Degree					0
						AAS Degree	1		2		3
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	1	0	2	0	3
1001040000	001	03	02	23	03	Radio/Tv Prod And Broadcasting Technology					
						AA Degree					0
						AAA Degree					0
						AAS Degree	4		3		7
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	4	0	3	0	7
1102010000	001	03	06	23	22	Computer Programming					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree	1		2		3
						Certificate					0
						Diploma					0
						Other					0
						Total	1	0	2	0	3

Fiscal Year: 19XX  
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STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL							
							-- MALE IOWA N-	----	FEMALE RESIOWA N-	-- ALL RESPUPIL				
1503030000	001	03	02	11	03	Electronic Technology								
							AA Degree							0
							AAA Degree							0
							AAS Degree	5		2				7
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	5	0	2	0			7
1503030100	001	03	02	11	03	Electronic Technology--Communication								
							AA Degree							0
							AAA Degree							0
							AAS Degree	7		2				9
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	7	0	2	0			9
1702090000	001	03	03	22	03	Radiographic Technology								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	0	0	0	0			0

Fiscal Year: 19XX  
 Merged Area: 99XX  
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STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	INS LEV	SPEC TYPE	OBJ EMP	OBJ PUR	STATE TITLE	TOTAL							
							-- MALE IOWA N-	----	--- FEMALE RESIOWA N-	-- ALL RESPUPIL				
1705030000	001	03	02	22	03	Medical Assisting								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma			14				14
							Other							0
							Total	0	0	14	0			14
1706020000	001	02	22	11	22	Nursing Assisting								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	0	0	0	0			0
1706020000	001	03	03	11	03	Nursing Assisting								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	0	0	0	0			0

Fiscal Year: 19XX  
 Merged Area: 99XX  
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STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							--- MALE IOWA N--RESI	--- FEMALE IOWA N--RESI	ALL PUPIL		
1706050000	001	03	02	22	03	Practical Nursing					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma	2	0	32	1	35
						Other					0
						Total	2	0	32	1	35
1811010100	001	03	02	22	03	Nursing, Associate Degree					
						AA Degree					0
						AAA Degree					0
						AAS Degree	1	0	44	2	47
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	1	0	44	2	47
2002030000	001	03	06	23	22	Child Care Management					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree			4		4
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	4	0	4

Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL					
							MALE IOWA N-	FEMALE RESIOWA N-	ALL RESPUPIL			
2006060100	001	03	03	11	03	Homemaker/Home Health Aide						
							AA Degree				0	
							AAA Degree				0	
							AAS Degree				0	
							AGS Degree				0	
							AS Degree				0	
							Certificate				0	
							Diploma				0	
							Other				0	
							Total	0	0	0	0	
2401010000	001	03	08	11	22	Liberal/General Studies, General						
							AA Degree	75	14	59	4	152
							AAA Degree					0
							AAS Degree					0
							AGS Degree	2		2		4
							AS Degree					0
							Certificate					0
							Diploma					0
							Other					0
							Total	77	14	61	4	156
4301070002	001	03	06	23	22	Law Enforcement - Two Year						
							AA Degree					0
							AAA Degree					0
							AAS Degree					0
							AGS Degree					0
							AS Degree	3	1			4
							Certificate					0
							Diploma					0
							Other					0
							Total	3	1	0	0	4

Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 Degrees Granted

CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N-RESI	----	FEMALE IOWA N-RESI	-- ALL PUPIL	
4402010000	001	03	06	11	22	Community Services					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree			5		5
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	5	0	5
4602010000	001	03	02	11	03	Carpentry					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma	7				7
						Other					0
						Total	7	0	0	0	7
4706040002	001	03	02	11	03	Automotive Mechanics Technology					
						AA Degree					0
						AAA Degree					0
						AAS Degree	3				3
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	3	0	0	0	3

Fiscal Year: 19XX  
 Merged Area: 99XX  
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CIP NUMBER	INS SITE	INS LEV	INS TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N-RESI	----	FEMALE IOWA N-RES	-- ALL PUPIL	
4706050002	001	03	02	11	03	Diesel Engine Mechanics Technology					
						AA Degree					0
						AAA Degree					0
						AAS Degree	3				3
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	3	0	0	0	3
4801050000	001	03	02	11	03	Mechanical Drafting					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma	9	1	1		11
						Other					0
						Total	9	1	1	0	11
4805030000	001	03	02	11	03	Machine Tool Operation/Machine Shop					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma	9				9
						Other					0
						Total	9	0	0	0	9

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CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RESI	-- ALL PUPIL	
4805080000	001	03	02	11	03	Welding, Brazing, And Soldering					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
4901990000	001	03	06	23	22	Air Transportation					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
4902050000	001	03	03	11	03	Truck And Bus Driving					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other	21		1		22
						Total	21	0	1	0	22



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CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RES	ALL PUPIL	
5102030000	001	03	02	02	06	Specialized Voc. Prep.--Target Populations					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
5102030100	001	05	02	02	06	Specialized Voc. Prep.--Sheltered Workshop					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
6112000000	001	02	02	02	06	Specialized Vocational Education					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0

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CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N-RES	----	FEMALE IOWA N-RES	-- ALL PUPIL	
0601010000	002	03	06	23	22	Business And Management, General					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
0705020000	002	03	06	23	22	Educational Assisting And Training					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
1102010000	002	03	06	23	22	Computer Programming					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0

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CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL			
							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RESI	ALL PUPIL
2401010000	002	03	08	11	22	Liberal/General Studies, General				
						AA Degree	7		10	17
						AAA Degree				0
						AAS Degree				0
						AGS Degree				0
						AS Degree				0
						Certificate				0
						Diploma				0
						Other				0
						Total	7	0	10	0
4301070002	002	03	06	11	22	Law Enforcement -- Two Year				
						AA Degree				0
						AAA Degree				0
						AAS Degree				0
						AGS Degree				0
						AS Degree				0
						Certificate				0
						Diploma				0
						Other				0
						Total	0	0	0	0
4402010000	002	03	06	23	22	Community Services				
						AA Degree				0
						AAA Degree				0
						AAS Degree				0
						AGS Degree				0
						AS Degree				0
						Certificate				0
						Diploma				0
						Other				0
						Total	0	0	0	0



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							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RES	--- PUPIL	
0703010000	003	02	21	11	22	Business Data Processing And Rel Prog, General	AA Degree				0
						AAA Degree				0	
						AAS Degree				0	
						AGS Degree				0	
						AS Degree				0	
						Certificate				0	
						Diploma				0	
						Other				0	
						Total	0	0	0	0	0
						0705020000	003	03	06	23	22
AAA Degree				0							
AAS Degree				0							
AGS Degree				0							
AS Degree				0							
Certificate				0							
Diploma				0							
Other				0							
Total	0	0	0	0	0						
0706060000	003	03	02	11	03						
						AAA Degree				0	
						AAS Degree				0	
						AGS Degree				0	
						AS Degree				0	
						Certificate				0	
						Diploma			3	3	
						Other				0	
						Total	0	0	3	0	3

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							-- MALE IOWA N-RESI	---	--- FEMALE IOWA N-RES	- ALL PUPIL	
1102010000	003	03	06	23	22	Computer Programming					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
2401010000	003	03	08	11	22	Liberal/General Studies, General					
						AA Degree	6		8		14
						AAA Degree					0
						AAS Degree					0
						AGS Degree			1		1
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	6	0	9	0	15
4301070002	003	03	06	11	22	Law Enforcement - Two Year					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0

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							-- MALE IOWA N-RES	----	FEMALE IOWA N-RES	--- ALL IOWA N-RESPUPIL	
4402010000	003	03	06	11	22	Community Services					
							AA Degree				0
							AAA Degree				0
							AAS Degree				0
							AGS Degree				0
							AS Degree				0
							Certificate				0
							Diploma				0
							Other				0
							Total	0	0	0	0
4603010000	003	02	21	11	22	Elect Power Transmission Install, General					
							AA Degree				0
							AAA Degree				0
							AAS Degree				0
							AGS Degree				0
							AS Degree				0
							Certificate				0
							Diploma				0
							Other				0
							Total	0	0	0	0
4706060000	003	02	21	11	22	Small Engine Repair					
							AA Degree				0
							AAA Degree				0
							AAS Degree				0
							AGS Degree				0
							AS Degree				0
							Certificate				0
							Diploma				0
							Other				0
							Total	0	0	0	0

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							--- MALE IOWA N-RES	--- FEMALE IOWA N-RES	--- ALL IOWA N-RES	PUPIL	
4901990000	003	03	06	23	22	Air Transportation					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
0100000000	010	02	21	11	22	Agricultural Science,Technology And Marketing					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
0700000000	010	02	21	11	22	Business And Office					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0



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							-- MALE -- IOWA N-RESI	----	FEMALE -- IOWA N-RESI	ALL PUPIL				
0707020000	010	03	07	11	03	Clerk-Typist								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other				18			18
							Total	0	0	18	0			18
1204030000	010	02	22	11	22	Cosmetology								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	0	0	0	0			0
1599990102	010	02	21	11	22	Principles Of Technology								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	0	0	0	0			0

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							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RESI	-- ALL PUPIL				
1706020000	010	02	22	11	22	Nursing Assisting								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	0	0	0	0	0	0	0
1706050000	010	03	02	22	03	Practical Nursing								
							AA Degree							0
							AAA Degree							0
							AAS Degree							0
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma			4				4
							Other							0
							Total	0	0	4	0	0	4	4
1811010100	010	03	02	22	03	Nursing, Associate Degree								
							AA Degree							0
							AAA Degree							0
							AAS Degree			12				12
							AGS Degree							0
							AS Degree							0
							Certificate							0
							Diploma							0
							Other							0
							Total	0	0	12	0	0	12	12



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							-- MALE IOWA N-RES	----	--- FEMALE IOWA N-RES	-- ALL PUPIL	
5101020000	010	02	21	21	22	Experienced--Based Career Education	AA Degree				0
							AAA Degree				0
							AAS Degree				0
							AGS Degree				0
							AS Degree				0
							Certificate				0
							Diploma				0
							Other				0
							Total	0	0	0	0
0703010000	011	02	22	11	22	Business Data Processing And Rel Prog, General	AA Degree				0
							AAA Degree				0
							AAS Degree				0
							AGS Degree				0
							AS Degree				0
							Certificate				0
							Diploma				0
							Other				0
							Total	0	0	0	0
1503030000	011	02	22	29	90	Electronic Technology	AA Degree				0
							AAA Degree				0
							AAS Degree				0
							AGS Degree				0
							AS Degree				0
							Certificate				0
							Diploma				0
							Other				0
							Total	0	0	0	0





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							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RESI	-- ALL PUPIL	
0706080000	013	02	22	11	22	Word Processing					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
1706020000	013	02	22	11	22	Nursing Assisting					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
2401010000	013	03	08	11	22	Liberal/General Studies, General					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0





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CIP NUMBER	INS SITE	LEV	TYPE	SPEC EMP	OBJ PUR	STATE TITLE	TOTAL				
							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RESI	-- ALL PUPIL	
0703010000	014	02	22	11	22	Business Data Processing And Rel Prog, General	AA Degree				0
						AAA Degree				0	
						AAS Degree				0	
						AGS Degree				0	
						AS Degree				0	
						Certificate				0	
						Diploma				0	
						Other				0	
						Total	0	0	0	0	0
						0706080000	014	02	22	11	22
AAA Degree				0							
AAS Degree				0							
AGS Degree				0							
AS Degree				0							
Certificate				0							
Diploma				0							
Other				0							
Total	0	0	0	0	0						
4706060000	014	02	21	11	22						
						AAA Degree				0	
						AAS Degree				0	
						AGS Degree				0	
						AS Degree				0	
						Certificate				0	
						Diploma				0	
						Other				0	
						Total	0	0	0	0	0





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							-- MALE IOWA N--RES	---	--- FEMALE IOWA N--RES	--- ALL IOWA N--RESPUPIL	
1706020000	018	02	22	11	22	Nursing Assisting					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
2401010000	018	03	08	11	22	Liberal/General Studies, General					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0
1706050000	019	03	02	22	03	Practical Nursing					
						AA Degree					0
						AAA Degree					0
						AAS Degree					0
						AGS Degree					0
						AS Degree					0
						Certificate					0
						Diploma					0
						Other					0
						Total	0	0	0	0	0

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							-- MALE IOWA N--RESI	----	FEMALE IOWA N--RES	--- PUPIL			
1811010100	019	03	02	22	03	Nursing, Associate Degree							
						AA Degree							0
						AAA Degree							0
						AAS Degree			15				15
						AGS Degree							0
						AS Degree							0
						Certificate							0
						Diploma							0
						Other							0
						Total	0	0	15	0	0	0	15
0700000000	021	02	22	11	22	Business And Office							
						AA Degree							0
						AAA Degree							0
						AAS Degree							0
						AGS Degree							0
						AS Degree							0
						Certificate							0
						Diploma							0
						Other							0
						Total	0	0	0	0	0	0	0
0703010000	021	02	22	11	22	Business Data Processing And Rel Prog, General							
						AA Degree							0
						AAA Degree							0
						AAS Degree							0
						AGS Degree							0
						AS Degree							0
						Certificate							0
						Diploma							0
						Other							0
						Total	0	0	0	0	0	0	0



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							--- MALE --- IOWA N-RESI	--- FEMALE --- IOWA N-RESI	--- ALL --- IOWA N-RESI	PUPIL		
0700000000	026	02	22	11	22	Business And Office						
							AA Degree					0
							AAA Degree					0
							AAS Degree					0
							AGS Degree					0
							AS Degree					0
							Certificate					0
							Diploma					0
							Other					0
							Total	0	0	0	0	0
						District Total	AA Degree	88	14	77	4	183
							AAA Degree	0	0	0	0	0
							AAS Degree	34	0	102	2	138
							AGS Degree	2	0	3	0	5
							AS Degree	4	1	11	0	16
							Certificate	0	0	0	0	0
							Diploma	27	1	54	1	83
							Other	21	0	23	0	44
							Total	176	16	270	7	469

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 TERM ENROLLMENT

TERM - CHECK ONE  
 1. QUARTER  
 2. SEMESTER X

1. FALL  
 2. WINTER  
 3. SPRING  
 4. SUMMER X

CIP NUMBER	SITE	INS LEV	SPEC TYPE	OBJ EMP	PUR	STATE TITLE	1. FALL		3. SPRING		4. SUMMER X		TOTAL	
							1ST YEAR	2ND YEAR	1ST YEAR	2ND YEAR	1ST YEAR	2ND YEAR		
5102000990	000	03	02	11	30	Hf 623-Ia Industrial New Jobs Trng - Summary							0	
5102001990	000	03	02	11	33	Hf 766-Ia Small Bus. New Jobs Trng-Summary							0	
Site Total														0
0105010000	001	03	02	03	03	Agricultural Supplies And Services							0	
0601010000	001	03	06	23	22	Business And Management, General							0	
0602000000	001	03	06	11	22	Accounting							0	
0604010000	001	03	06	03	22	Business Administratinn							0	
0705020000	001	03	06	23	22	Educational Assisting And Training							0	
0706060000	001	03	02	11	03	Administrative Secretarial							0	
0707020000	001	03	03	11	03	Clerk-Typist							0	
0801020002	001	03	02	03	03	Fashion Merchandising Specialist							0	
0806010001	001	03	02	03	03	Food Marketing	9		3				12	
0807000002	001	03	02	03	03	General Merchandise Specialist							0	
1001040000	001	03	02	23	03	Radio/Tv Prod And Broadcasting Technology	3						3	









Fiscal Year: 19XX  
 Merged Area: 99XX  
 School Name: Sample Community College

STATE OF IOWA  
 DEPARTMENT OF EDUCATION  
 Division of Community Colleges  
 TERM ENROLLMENT

TERM - CHECK ONE  
 1. QUARTER  
 2. SEMESTER X

1. FALL  
 2. WINTER  
 3. SPRING  
 4. SUMMER X

CIP NUMBER	SITE	INS LEV	SPEC TYPE	OBJ EMP	PUR	STATE TITLE	FULL TIME				PART TIME				TOTAL	
							MALE		FEMALE		MALE		FEMALE		ALL	
							IOWA	N-RE:	IOWA	N-RE:	IOWA	N-RE:	IOWA	N-RE:	PUPIL	
							35-39	40-44	45-49	50-54	55-59	60-64	65-69	70-74	75-80	
							iaftm	nrftm	iaftf	nrftf	iaprm	nrptm	iaptf	nrptf		
						2ND YEAR										0
4402010000	003	03	06	11	22	Community Services										0
						1ST YEAR										0
						2ND YEAR										0
4603010000	003	02	21	11	22	Elect Power Transmission Install, General										0
						1ST YEAR										0
						2ND YEAR										0
4706060000	003	02	21	11	22	Small Engine Repair										0
						1ST YEAR										0
						2ND YEAR										0
4901990000	003	03	06	23	22	Air Transportation										0
						1ST YEAR										0
						2ND YEAR										0
						Site Total		0	0	0	0	8	0	6	0	14
0100000000	010	02	21	11	22	Agricultural Science,Technology And Marketing										0
						1ST YEAR										0
						2ND YEAR										0
0700000000	010	02	22	11	22	Business And Office										0
						1ST YEAR										0
						2ND YEAR										0
0707020000	010	03	07	11	03	Clerk-Typist										0
						1ST YEAR										0
						2ND YEAR										0
1204030000	010	02	22	11	22	Cosmetology										0
						1ST YEAR										0
						2ND YEAR										0
1599990102	010	02	21	11	22	Principles Of Technology										0
						1ST YEAR										0
						2ND YEAR										0
1706020000	010	02	22	11	22	Nursing Assisting										0
						1ST YEAR										0
						2ND YEAR										0
1706050000	010	03	02	22	03	Practical Nursing				8						8
						1ST YEAR				8						8
						2ND YEAR										0
1811010100	010	03	02	22	03	Nursing, Associate Degree				6						6
						1ST YEAR				6						6
						2ND YEAR	1		14							15







Fiscal Year: 19XX  
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 TERM ENROLLMENT

TERM - CHECK ONE  
 1. QUARTER  
 2. SEMESTER X

1. FALL  
 2. WINTER  
 3. SPRING  
 4. SUMMER X

CIP NUMBER	INS SITE	LEV	TYPE	EMP	OBJ PUR	STATE TITLE	FULL TIME				PART TIME				TOTAL ALL PUPIL		
							MALE	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE			
							IOWA	N-RE:	IOWA	N-RE:	IOWA	N-RE:	IOWA	N-RE:			
							35-39	40-44	45-49	50-54	55-59	60-64	65-69	70-74	75-80		
							iaftm	nrftm	iaftf	nrftf	iaprm	nrptm	iaprf	nrprf			
Site Total							0	0	0	0	0	0	0	0	0	0	
4805990000	024	02	22	11	22	Precision Metal Work, Other										0	
Site Total							0	0	0	0	0	0	0	0	0	0	0
0700000000	025	02	22	11	22	Business and Office										0	
Site Total							0	0	0	0	0	0	0	0	0	0	0
0700000000	026	02	22	11	22	Business and Office										0	
Site Total							0	0	0	0	0	0	0	0	0	0	0
District Total							111	0	255	0	155	15	296	11	843		
Liberal Arts & Sciences							0	0	0	0	108	15	266	11	400		
College Parallel-Career Option							0	0	0	0	0	0	0	0	0		
Vocational-Technical							111	0	255	0	47	0	30	0	443		
High School Coop							0	0	0	0	0	0	0	0	0		
Total							111	0	255	0	155	15	296	11	843		



STATE LIBRARY OF IOWA



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