

Lewis-Clark

STATE

C O L L E G E

MEMORANDUM

DATE: May 9, 2011
TO: LCSC Campus Community
FROM: Chet Herbst, Vice President for Finance & Administration *CHH*
RE: FY2011 Carryforward of Unexpended Gen Ed Appropriated Support Funds

The following carryforward policy of unexpended general education appropriated support funds has been approved for FY2011.

- Support funds are defined as irregular help, operating expenses and capital outlay.
- 75% of the unexpended balance in general education appropriated support funds will be carried forward to FY2012 as an addition to the operating expenses budget.
- 100% of the deficit balance in general education appropriated support funds will be carried forward and reduce the FY2012 initial operating expenses budget.
- Year-end outstanding encumbrances will be carried forward and charged to the FY2012 budget. This is consistent with prior years' practice.
- The balance in unexpended support funds will be calculated for irregular help, operating expenses and capital outlay as follows:

$$\text{Budget} - \text{Expenses} - \text{Outstanding Encumbrances} = \text{Unexpended Balance}$$

- Multiple appropriated accounts: Please contact Trudy Alva in the Budget Office to address the treatment of multiple accounts with both deficit and unexpended balances.

If you have questions or concerns regarding the above policy, please contact Trudy Alva in the Budget Office at extension 2353.

500 8th Avenue
Lewiston, ID 83501-2698
www.lcsc.edu

Administrative Services

PH: (208) 792-2240
FAX: (208) 792-2077

An Affirmative Action / Equal Opportunity Employer