



# PALM BEACH STATE COLLEGE

## ANNUAL BUDGET PREPARATION GUIDE

2021/2022

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# 2021/2022 BUDGET INFORMATION

## I. GENERAL BUDGET INFORMATION

### A. Budget Preparation Concepts

Palm Beach State College's budget reflects the funded programs and strategic plans of the College for the fiscal year 2021/2022 that includes the identification of revenue sources necessary to finance the College programs and plans. The College budget authorizes expenditures for the purpose of achieving the goals established in the College's strategic plan. The College is closely monitoring its revenue, including state revenues, tuition, fees, sales and service as well as enrollment, retention rates, inflationary costs, and operating expenses and the impact they have on the budget. Considering our current economic and regulatory position, we will present the budget objective for the next fiscal year similar to the prior fiscal year budget, with certain reductions based on new revenue estimates as we get them. We will distribute the targets to divisional budget managers to work on addressing essential strategic business continuity requests. Potential appropriation reductions and spending pattern adjustments need to be reflected in multiple scenarios. Budget managers will review, prioritize, and reallocate their budgets within their cost center or to the other cost centers they manage. These allocations are not necessarily zero based, and they are not merely a carry forward balance. Considering this, your furniture, fixtures, and equipment (FF&E) capital outlay request should be maintained and reprioritized for essential needs and may be funded in priority order according to our strategic initiatives at that time. The budget may increase or decrease based on the budget passed by the Florida State Legislature.

Apply these key concepts for this budget cycle prior to submission:

- The College's Strategic Plan including Enrollment and Retention, Completion, and Maximizing Resources, should be considered while prioritizing budgetary needs. In order for us to be successful in providing the resources necessary to achieve our goals and objectives, realistic reallocation of resources is key.
- Analysis of all line items. The target reflects the State funding and enrollment realities.
- Provide a justification of a cost center total dollar change of \$1,000 or greater - either up or down. Please identify, define, and document those changes in the Budget Sheet Note Column.
- Use the official budget spreadsheets; they will be provided under a separate transmittal/email and tailored to your budget area.

There are reporting tools at your disposal to help with the decision-making process and assist with valid explanations of significant changes. Cost Center Managers and Cost Center Financial Analysts have access to these reports in the Workday Worklet "Campus Finance Reports." The two reports to run are:

- Budget vs Actual for Organization (PBSC FIN)
- Cost Centers I support or manage (PBSC FIN)

The [Budget Office](#) is available to meet with you to help with your budgets via logistical help, reviews, or analysis. Additionally, there are many Workday Job Aids and Training Links on the College website:

<https://www.palmbeachstate.edu/informationtechnology/workday/WorkdayTraining/Training/default.aspx>

### B. Total College Involvement

Every employee at the College should have the opportunity to give input to the budget. The development of the budget for Palm Beach State College is the concern of all employees. Based on the time frame outlined on page 7 in Section III.A, as Manager, you should have adequate

time to discuss your departmental needs with your staff. Please include in your submitted budget package a narrative of how your staff was involved in the budget process.

C. Responsibility of Executive Budget Committee in Budget Preparation

The Committee's responsibility is to establish budget priorities for the next fiscal year, review the strategic plan, the goals and objectives, and their impact on the funding available.

D. Three Major Budget Ledger Account Classifications

Palm Beach State College's operating budget reflects three major Ledger Account classifications:

- Personnel Service - salaries and fringe benefits - 50000 series
- Current Expenses, such as supplies - 60000 series
- Capital Equipment - 70000 series

These three major ledger account classifications are subdivided into sub-account classifications based upon the [State Accounting Manual](#) for Florida's College System. The budget is administered and controlled through these account classifications.

E. 2021/2022 Budget

The distribution of the 2021/2022 budget packages to the Managers will happen on or before March 23, 2021.

F. Budgetary Control

One essential element of budgeting is the establishment of effective budgetary control. The purpose of budgetary control is to ensure that expenditures do not exceed revenues (i.e., allocations). The adoption of a budget does not guarantee realization of the estimated revenues. If revenues do not meet estimates or if they exceed estimates, the budget may be amended to reflect the State and local revenues.

The budget is prepared based upon a set of conditions at a specific time. Such conditions change with the passage of time. Therefore, Managers should review their budgets and make any necessary revisions.

II. GENERAL INFORMATION AND FREQUENTLY ASKED QUESTIONS

A. Technology Issues

Please see the Information Technology (I.T.) Budget considerations below:

- Most computers will be budgeted through I.T. based upon assessment. Specialized computers, such as those used for architecture or photography, will be budgeted by the specific department.
- All new computers and mobile devices for approved Fund 1 new full-time or part-time positions will follow the I.T. assessment in place. Contact the [Service Desk](#) to initiate this process.
- Computers for other non-full-time positions may be considered and require approval from both the Vice President of Finance & Administration and I.T. Formal justification is required.
- All desktop, network, shared printers, and corresponding supplies will be budgeted centrally via the I.T. assessment process in conjunction with the Print Management Committee process.
- Software requests must be reviewed by the I.T. Department prior to purchase and installation. Non-standard software should be on the departmental budgets and reported under ledger account 65700, if approved.

- Requests for scanners must be reviewed by the I.T. Department prior to purchase and installation. Minor Computer Equipment, ledger account 66500, is to be used if the per unit cost is between \$400 and \$1,000.
- Requests for mobile devices (e.g., iPads) must be reviewed and approved by the I.T. Department prior to purchase. Devices with data plans will not be approved. Ledger account 66500 is used for mobile computer devices with a per unit cost less than \$400.00.
- Requests for Copiers and Multi-Function Printers (MFPs) will follow the I.T./Procurement assessment process.

#### B. Personnel Service

Requests for new positions will not be considered at this time.

As part of the regular budget process, a form is required to request budget for Other Personnel Services (OPS). Please note, there are two categories on the OPS request: ledger account 56500 is used for temporary professional positions, and ledger account 57000 is used for temporary technical, clerical, trade, and service positions. Provide a list of new and current filled/open positions with the compensation amount based on 27.5 hours per week and limited to a six-month period. Tutors, interns, and on-call positions are exempt from the six-month rule. [Budget Forms](#) are found on the Finance Department Website. Please complete and submit to the [Budget Office](#).

#### C. Travel

All essential travel is budgeted in your department's budget. Shutdowns and cancellations may occur and should be reflected in the 2022 budget process. Non-essential travel is accounted for in separate cost centers for Staff and Program Development ([S&PD](#)). Travel expenses for S&PD must be pre-approved and are budgeted separately. Reductions due to COVID-19 are likely.

Include budget for non-S&PD travel in your cost center. After the budget is finalized, transfers into travel from a non-travel ledger account will not be allowed without approvals at the Vice President level.

#### D. Encumbrances

An encumbrance is an open purchase order (PO) or supplier contract (SC). The decision to carry over open encumbrances as of 6/30/2021, with or without corresponding budget into the 2021/2022 fiscal year, is determined by the Vice President of Finance & Administration. Open POs/SCs can be reviewed in the Workday Campus Finance Reports Worklet. Periodic review ensures the validity of open POs/SCs. This allows POs and SCs that are unable to be filled to be closed and the associated budget for 2021 POs and SCs to be unencumbered and available to be used for another purpose.

#### E. Library Budgets

Use Account Ledger 67001 specifically for books, films, tapes, disks, and electronic database subscriptions purchased for the College Library.

Use Account Ledger 67004 to check out other collections for iPads & calculators (non-book/subscription).

#### F. Budget Pooling

The available budget for non-travel current expense ledger accounts is 61000 through 69500. The available budget is "pooled" in these accounts.

The available budget for travel current expense ledger accounts is 60502 through 60590. The available budget is "pooled" in these accounts.

Budget pooling eliminates the need for many budget transfers since the system recognizes what is available in the pooled account and processes the transaction using funds from the pool if funding is not available in the specified ledger account. The expense is still tied to the specific ledger account.

### III. GENERAL INSTRUCTIONS FOR PREPARING BUDGET REQUESTS

This information is a guide to assist each Manager in the preparation of the budget request.

#### A. Assistance in Preparing Budget

The following staff members are available to assist you in the preparation of your budget.

STAFF	TITLE	AREA OF ASSISTANCE	PHONE
R. Fethke	Budget Manager	General Format & Classification	561-868-4226
L. Sevellian	Procurement Director	Supply & Equipment Pricing	561-868-4221
M. Pustizzi	Chief Human Resources Officer	Requests for New Positions Reclassification	561-868-3879
B. Priolo	Facilities Director	Plant Operations & Utility Service	561-868-3416
K. Libutti	Chief Information Officer	Hardware/Software Compliance	561-868-3239

Workday budget training is available on the Palm Beach State College website (see below) and is under the section, "Workday Financials – Budgeting and Recording/Approving Cash Sales" (select the down arrow). Select the "Budget vs. Actual" PDF to view your Budget vs. Actual Report. Select the "Budget Amendment" PDF to view instructions on how to prepare a budget amendment to move budget dollars between cost centers.

<https://www.palmbeachstate.edu/informationtechnology/workday/WorkdayTraining/Training/default.aspx>

Call or email the [Budget Office](#) if you have questions or are in need of additional assistance.

The budget timeline is as follows:

<b>FY 2021/2022 Budget Timeline</b>	
March 23	Budget Office sends out spreadsheets and instructions
<b>April 16</b>	<b>All spreadsheets are due to Rick Fethke via email (<a href="mailto:fethker@palmbeachstate.edu">fethker@palmbeachstate.edu</a>)</b>
April 19-23	Requests are consolidated into comprehensive College budget
April 26-30	Final review by President's Cabinet – final worksheets are distributed
May 3-7	Final budget document is compiled
June 15	District Board of Trustees Workshop – budget document is presented
July 1	Approved budget is available in Workday

## B. Instructions for Spreadsheets and Forms

The workbook that is provided to the Budget Managers has 5 tabs. More details about each tab is listed below.

### Tab 1:

- The Budget tab presents budget detail and historical data to help you determine your request for the new budget year. The data is presented vertically by cost center and ledger account.
- The FY 2020 Actual Expense column shows the actual expense for the fiscal year by cost center and ledger account as of 6/30/2020.
- The FY 2021 Original Budget column shows the original budget for the fiscal year by cost center and ledger account as of 7/01/2020.
- The Revised Budget column shows budget reallocations, reductions, and one-time funding during the current fiscal year as of 2/28/2021. Your budget plan should reflect the realities that exist today including the expansions and/or reductions in program activities.
- The Actual Operating Expense column includes Actual Expenditures as of 2/28/2021.
- The FY 2022 Budget Request columns for No Changes, 5% increase, 5% Reduction and 10% Reduction is where you will enter your budget data. The total of your FY 2021 budget request must equal your total FY 2022 TARGET BUDGET TOTAL.

### Tabs 2-5:

- The FY 2021/2022 Request tabs No Changes, 5% increase, 5% Reduction and 10% Reduction contains the FY 2022 budget request data that is shown in the Budget tab, but in a different format. Cost centers are presented horizontally, Ledger Accounts are presented vertically.

Please note that information is generally sorted by cost center groups and projects within the cost center. Cost center numbers run vertically. Ledger accounts and descriptions mirror how they are viewed in Workday.

We have provided you with the name of the cost center manager who is responsible to approve expenditures, create budget amendments, and view reports. Let us know of any cost center manager changes.

<b>Tab</b>	<b>Description</b>
Budget	Budget Detail
Budget Request FY 2022 No Changes	Upcoming Budget Year's Request
Budget Request FY 2022 5% Increase	Upcoming Budget Year's Request
Budget Request FY 2022 5% Reduction	Upcoming Budget Year's Request
Budget Request FY 2022 10% Reduction	Upcoming Budget Year's Request

## HOW TO ENTER NEXT YEAR'S BUDGET REQUEST

- Enter your anticipated needs in each column titled No Changes, 5% increase, 5% Reduction and 10% Reduction in the Budget tab. In the Budget tab, enter your proposed budget amount in the FY 2021/2022 Budget Request: No Changes, 5% increase, 5% Reduction and 10% Reduction column. Your entries will be displayed in the corresponding tab by cost center and ledger account code. The total of your FY 2022 Budget request must equal your total FY 2022 TARGET BUDGET TOTAL.
- Hospitality budgets are budgeted within a cost center with a project code of PR182. The budget must remain within the cost center/project code and the amount will not change. Hospitality budgets cannot be increased, decreased, or transferred to another cost center.
- If you need to enter a ledger account that did not have any previous activity, enter your budget to a ledger account. At the start of the new fiscal year, create a budget amendment to move the budget to the chosen ledger account.
- If you have any questions about how to open, make entries, or save this file, please contact Rick Fethke in the Budget Office at 561-868-4226 or email at [fethker@palmbeachstate.edu](mailto:fethker@palmbeachstate.edu).

### C. Additional [Budget Forms](#) You May Need to Complete:

#### Budget Request for Strategic Budget Initiatives.

- New initiative budget requests are expenditures that will provide an improved level of service and/or enhance the quality of service that tie to the College's Strategic Plan. The PBSC Budget Request Form is used to obtain budget initiative requests. Examples of these are for new positions, technology and other equipment or supplies, contractual services, and new educational program costs. Information submitted in support of the new initiative or enhancement describes how the proposal will improve operations and quality of service. The new initiative budget requests are reviewed and prioritized by the Division Manager and their Vice President on the basis of need. The initiatives are reviewed and prioritized by the Vice President of Finance & Administration and the President's Cabinet whereby the value of the initiative/enhancement must be supported by the College's Strategic Plan.

#### Budget Request for Other Personnel Services (OPS).

- Use these forms to request your cumulative anticipated need for OPS budget (56500 Other Professional and 57000 Technical Clerical Trade & Service) and Overtime budget (54100) for all the cost centers for which you are responsible. Provide a list of new and current filled/open positions with a compensation amount based on 27.5 hours per week for six months. The approved budget will be posted to the applicable division compensation cost centers.

#### The Fixtures, Furniture, and Equipment (FF&E) Capital Outlay Budget Request Worksheet (7xxxxx Fund 1).

- Prioritize the anticipated equipment needs to maintain your current operations for cost centers under your jurisdiction for FY 2021. We will continue our current process of partial release of FF&E budget and will let you know the timing of budget released for capital purchases.
- Review your list to make sure the items are Capital Outlay and that all applicable acquisition costs are included in the request. This includes shipping and handling.
- General rule of thumb: Equipment and furniture that go together to form a workable unit with a total cost of \$1,000 or more is considered *Capital Outlay*.
  - All acquisition costs combine to calculate the cost of an item. This includes any applicable shipping and handling.
    - If an \$800 piece of equipment has \$300 shipping costs, then the total cost to get that item in place is \$1,100. That item is considered a capital asset.
- The guideline for Capital Outlay is greater than or equal to \$1,000 per unit cost.
  - There are exceptions to this guideline as indicated below.
  - Capital items with a per unit cost of \$1,000 or greater is trackable.

- Minor equipment/furniture that costs between \$400 and \$999 per item should not be on the Capital Outlay Worksheet. These are current expense items and belong in ledger account 66500.
  - Software is not considered a Capital Outlay item. Budget for all pre-approved educational and administrative software is in ledger account 65700.
  - Once approved, budget cannot be transferred between current expenses (60000 ledger account) and Capital Outlay (70000 ledger account) and vice versa.
- I.T. will centrally budget for most computers and printers.
- All computers with a cost of \$1 to \$399 are budgeted in ledger account 65500 and do not belong on the Capital Outlay Request sheet. All computers with a cost of \$400 to \$999 are budgeted in ledger account 66500 and do not belong on the Capital Outlay Request sheet. These two categories belong on the Current Operating Expense Spreadsheets.
  - The budget for tablet computers is according to existing cost parameters.
  - Mobile Devices under \$400 require prior approval, are under ledger account 66500, and are considered current expenses.

### **Guidelines for Computer Equipment, Mobile Devices, Printers, Scanners, and Software on the Capital Outlay Budget Request Form**

<b>Item</b>	<b>Per Unit Cost</b>	<b>Ledger Account</b>	<b>Ledger Account Description</b>	<b>Capital Outlay</b>	<b>Budget by Dept.</b>	<b>Budget by I.T.</b>	<b>Current Expense</b>
Computer Equipment	\$1-\$399	65500	Educational or Office Supplies	NO	NO*	YES*	YES
Computer Equipment	\$400-\$999	66500	Minor Computer Equipment	NO	NO*	YES*	YES
Scanners and Printers	\$400-\$999	66500	Minor Computer Equipment	NO	YES	NO	YES
Computer Equipment	\$1,000- <\$5,000	70600	Computer Equipment \$1,000-<\$5,000. Examples: Computer, laptop cart, charging station, printer, etc.	YES	YES*	NO*	NO
Computer Equipment	Greater than or equal to \$5,000	71000	Computer Equipment \$5,000 and over	YES	YES	NO	NO
Software	Any Cost	65700	Software, Educational or Administrative	NO	YES	NO	YES
Mobile Devices	Under \$400	66500	Minor Mobile Devices	NO	YES	NO	YES
Minor Equipment	\$400-\$999	66500	Minor Equipment (not computer related)	NO	YES	NO	YES

\*Most computers will be budgeted through I.T. based upon assessment. Specialized computers, such as those used for architecture or photography, will be budgeted by the specific department.

#### **IV. DEADLINE FOR 2020/2021 PURCHASES**

Please be mindful that fiscal year end cut off dates exist. The Purchasing Department will communicate the [exact cut off dates](#) as we approach fiscal year end 2020/2021. The Finance Department understands the usual exceptions of normal, pre-approved travel, Summer Youth Camps, Childcare, and Grants with an ending date beyond June 30, 2021. Emergency purchases after the selected purchase cutoff date must be approved by the Vice President of Finance & Administration.

## V. STATE ACCOUNTING MANUAL REQUIREMENTS & DEFINITIONS

### A. Ledger Account Classification

An explanation of all accounts is provided in item C. below. If you have any questions regarding classification of items, please contact Rick Fethke at 561-868-4226.

### B. Criteria for Supply and Material Items

A material or supply is any article that meets any one or more of the following conditions:

- It is consumed in use.
- It loses its original shape or appearance with use.
- It is expendable (i.e., it is usually more feasible to replace it with a new unit rather than repair it when it is damaged or some of its parts are lost or worn out).
- It is an inexpensive item whose unit cost makes it inadvisable to capitalize, even if it has characteristics of equipment (i.e., less than \$1,000 with exceptions noted above).
- It loses its identity through incorporation into a different or more complex unit of substance.

### C. Criteria for Equipment Items

To be capitalized, an acquired asset must meet the following conditions:

- Represents an investment of money that makes it feasible and advisable to capitalize. The minimum value of equipment to be capitalized is \$1,000. Is not consumable (i.e., not used up or materially changed through use).
- Normally has a useful life of at least one year.

Add all the costs involved in acquiring equipment to determine the cost of the item. This includes shipping and handling.

The following list highlights ledger accounts most often used by department personnel. A complete list of ledger accounts is available in the [State Accounting Manual](#).

<b>Ledger Account</b>	<b>Ledger Title</b>	<b>Ledger Definition</b>
60501	Virtual Travel	Online Conferences/Seminars/Training via Zoom, Skype, or Microsoft Teams.
60502	In-State Travel	Charge this account with travel expenses incurred out of the district, but within the State of Florida.
60510	Vicinity Travel	Charge this account with in-district travel expenses only.
60530	Out-of-State Travel	Charge this account with travel expenses incurred out of the State of Florida, but within the United States.
60540	International Travel	Charge this account with travel expenses incurred out of the United States.
60560	Student Travel	Charge this account with all student travel expenditures.
60580	Employee Recruitment Travel	Charge this account with travel expenditures incurred by individuals invited by the College to interview for employment.
60590	Other Travel	Charge this account with all other travel expenditures, not otherwise specified.
61000	Freight & Postage	Cost of postage, postage meter rental, post office box rental, freight and express (when included on a separate invoice), delivery service, and any other costs of transporting things.
61500	Telephone	This account is used to record specifically the cost of local and long-distance telephone/fax service, of SUNCOM/WATS service, and other communication services.
62000	Printing	Include here the purchase of contracted printing, mimeographing, photostatting and blueprinting, photography, and photocopying. Do

		not include the purchase of supplies such as mimeograph paper and photocopy supplies nor the purchase of printed forms. These items should be charged to ledger account 65500, Materials and Supplies.
62500	Repairs & Maintenance	Charge to these accounts the cost of all repairs and maintenance performed by non-College personnel. This will include elevator maintenance, repairs to buildings, repairs to equipment, and vehicles.
63000	Rentals	The rental or lease of buildings, equipment (other than postage meters and rental car charges), films, and filmstrips will be charged to these ledger accounts.
63500	Insurance	The cost of all insurance will be charged to these ledger accounts. This includes general liability, professional liability, property, workers compensation, student, fidelity, automotive, fleet, fire, and boiler insurance.
64000	Utilities	Cost of utilities will be charged to these accounts. Gas for use in laboratories will be charged to ledger account 65500, Materials and Supplies.
64001	Heating Fuels	Specifically for heating fuel expenditures. Not to include vehicles.
64002	Water & Sewer	Specifically for water and sewer expenditures.
64003	Electricity	Specifically for electricity expenditures.
64004	Garbage Collections	Specifically for garbage collection expenditures.
64005	Fuel Vehicular	Specifically fuel for vehicles other than those used for travel purposes.
64006	Hazardous Waste Removal	Specifically for the removal of hazardous waste materials.
64500	Other Services	These accounts are used to record the cost of services, which are not otherwise classified. This would include technology services, advertising authorized by law, institutional membership fees, collection expense, credit service, clipping service, and laundry & towel service. It also includes amounts withheld from License Tag Fees as administrative expense of handling bonds.
64600	Workforce Wages	Record the cost of services provided to Workforce/Wages clients. Specifically, for costs to recruit participants, promote the programs, childcare, counseling services, health services, needs-related payments, on-the-job training, skills training, temporary shelter, rent/utilities, transportation, uniforms/shoes, tools/supplies, assessment, travel allowances, registration fees, subsistence allowances, and participant training.
64606	Needs-Related Payments	Payments to participants to help them cover non-training expenses while participating in a training program.
65000	Professional Fees	Professional fees to include legal fees, auditing fees, medical fees, consultant fees, honoraria paid to speakers, and any other payments of a professional nature other than payments to persons for conducting organized instructional activities. Payments to persons for instructional activities should be charged to the appropriate salary expense ledger account.
65500	Materials & Supplies	This ledger account includes classroom materials such as workbooks, music supplies, physical education supplies, and art materials. Parts, metal stocks, welding rods, wood, gas, oil, electrical supplies, small tools used in occupational courses, and laboratory supplies such as chemicals, test tubes, and beakers should be included here. Also included are audio-visual materials such as records, tapes, overlays, and slides that are defined as materials or supplies (see definition above). Stationary and general office supplies such as paper, pads, staples, paper clips,

		ribbons, pencils, file folders, calendars, and printed forms should be charged here.
65700	Data Software Non-Capitalized	These accounts are used to record the cost of software purchased for data systems, information systems, computer systems, word processing systems, and other systems requiring operating software and documentation. These data software are not to be capitalized, as they do not meet all the criteria for capitalization.
66000	Maintenance & Construction Materials & Supplies	Charge to this account all materials and supplies used by personnel of the college to construct, repair, or maintain buildings and equipment. Items would be lumber and wood products, nails, paint, floor coverings, electrical materials and supplies, plumbing materials and supplies, masonry products, asphalt and gravel, light bulbs, fuses, fire extinguisher refills, etc. It also includes tools normally used by carpenters, painters, electricians, plumbers, metal workers, masons, and mechanics. Sets of tools as well as individual tools may be charged here.
66500	Other Materials & Supplies	Charge to these accounts any materials or supplies not otherwise classified. Included are athletic materials and supplies, athletic uniforms, food and food products, department uniforms, and minor equipment that is non-capitalized & non-inventoried. Specifically, for computer equipment that costs between \$400 and \$999, and minor mobile devices with a per-unit cost under \$400.
67001	Subscriptions	The cost of expendable subscriptions, periodicals, books, eResources, and video disks should be charged to this account when purchased for the library. The cost of electronic database subscription should be charged to this account when purchased for the library.
67004	Other Library Collections	Other collections owned by libraries and are checked out. iPads and calculators (non-book or non-subscription).
67500	Interdepartmental Sales	Specifically for the College central stores purchases for resale.
67600	Indirect Cost Expense	These accounts are used to record indirect costs charged to grants and contracts with the subsequent transfer of these funds to current funds.
68000	Scholarship & Waivers	Charge this account for all scholarship payments to students. Included are fundable fee waivers, textbooks, materials and supplies scholarships, student stipends training, and related fees. Do not include payments to students for loans or for services rendered. Do not include awards to students when the donor reserves the right to designate the person to receive the award. In these cases, the funds should be credited to the proper student fee account in the Current Funds or should be charged to Deposits Held in Custody for Others, in the Agency Funds.
69200	Non-Mandatory Transfer Out	Allocations of unrestricted resources between funds groups which are not required either by terms of loans or by other agreements with outside persons or agencies.
69500	Other Expenses	Charge these accounts with any expenses not otherwise classified. It is recommended that these accounts not be used, and a specific ledger account be incorporated or created and assigned for use. This process will be determined by the materiality of each other expense entry.