



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
R. Scott Ralls, President

May 16, 2008

**IMPORTANT
DEADLINES!**

MEMORANDUM

TO: Chief Business Officers
Controllers/Bookkeepers

FROM: Brandy Andrews, Manager of State-Aid

SUBJECT: State Close-Out Procedures (FY Ending June 30, 2008)

The 2007-08 fiscal year ends Monday, June 30, 2008. It is vital that you follow the revised procedures outlined below in closing out your financial records.

- May Reports and Electronic Transfer**
The May reports (DCC2-112, etc.) must be mailed to us as soon as possible, and must reach us no later than Friday, June 6. To expedite report verification, use "Attachment A" to check report totals for the month ending May 31, 2008. We will not certify general expense cash until we receive all May reports. **Please be sure to download your month-end electronic files promptly (FTP).**

CC08-118
E-Mail

MAILING ADDRESS: 5013 MAIL SERVICE CENTER ~ RALEIGH, NC 27699-5013

Street Address: 200 West Jones ~ Raleigh, NC 27603-1379 ~ 919-807-7100 ~ Fax 919-807-7164

AN EQUAL OPPORTUNITY EMPLOYER

2. **June Expenditures**

You should attempt to pay for all goods and services delivered during 2007-08 from this year's budget. However, the necessity to close your records, or the shortage of cash, may result in some checks not being written by June 30. **UNDER NO CIRCUMSTANCES CAN YOU PAY IN ADVANCE FOR GOODS OR SERVICES WHICH HAVE NOT BEEN RECEIVED.** Payments based on memo invoices are not allowed. You should request billing with shipment for items delivered late in June. **PLEASE BE AWARE OF BOTH YOUR BUDGET BALANCE AND CASH BALANCE AT ALL TIMES!** Do not presume that your certification is for the amount you requested unless you have notification in hand. Travel-related expenses incurred through June 20 must be reimbursed before June 30. Travel between June 20 and June 30 should be reimbursed before June 30 if possible. If circumstances prevent reimbursement, the expense must be accrued. Checks should **NOT** be written after June 30 and back dated.

3. **Budget Transfers**

The deadline for budget transfers of state funds is **Friday, June 13**; the "Requests for Budget Adjustments" (104s) must be received by that date. Please project your expenditures for the remainder of June and make the necessary transfers so that there will be no over-expended purpose code totals on your final 112 report. In particular, all budget transfers between current operating and capital outlay must be received by **June 13** since the Office of State Budget and Management requires further processing.

REMINDER: Colleges may not transfer more than 2 percent from curriculum and continuing education formula salary and fringe without prior State Board approval. Colleges must closely monitor transfers between instructional salary and other costs to ensure they do not exceed the 2 percent transfer restriction.

4. **Deadline for June Reports and Electronic Transfer**

Our office requests that someone familiar with the financial reports be available during the close-out period. If your office will be closed during the week of July 4, please furnish us with the phone number of someone who can answer any questions that may arise as well as resubmit your electronic files.

Your June Cash Basis DCC 2-112 report and electronic files must be **received no later than Thursday, July 3**. This deadline is necessary in order for us to comply with the close-out schedule of the Office of State Budget and Management. **Be sure to transmit (FTP) your files promptly.**

In addition to sending a signed 112 report, the following must also be included with your June report packet:

- XXGE (General Expense Check Register in page order, stapled and signed)
- XPSR (Payroll Check Register in page order, stapled and signed)

- Schedule A report
- Journal Entries affecting the 112 report and/or cash disbursing
- Voided State Checks
- Attachment A (expense reconciliation worksheet)

REMINDER: Please make sure your current month data and year-to-date data agree, reallocation totals are correct and no WARNING GL CASH BALANCE DIFFERENCES are reflected.

It is not acceptable to submit a June 112 packet with errors on your automated reports or manual Attachment A.

DO NOT overnight your month-end packet on a Friday or other day in which the office will be closed, including Friday, July 4. No one will be at the System Office to sign for your package, therefore, delaying delivery. See the July activity check list sheet for the mailing addresses.

5. Receipts Deposited to State Treasurer

All receipts through June 30 must be deposited promptly and the "Certificate of Deposit" transmitted to the System Office no later than **Thursday, July 3**. All deposits through June 30 must receive prompt and uniform handling between the "Certificate of Deposit" and the DCC 2-112 report.

6. Certification Balances

All colleges must return unexpended cash certification after writing final checks for the year. Once you have a balanced DCC 2-112 Cash Basis report, write a state check for the unexpended cash certification. This check must be reflected as the last check on the General Expense check register with the item description: "Refund of Certification to the State Board of Community Colleges." **THE REFUND CHECK WILL BE CHARGED TO THE REVENUE ACCOUNT FOR "STATE CERTIFICATIONS"** and vouchered as usual after a Cash Basis DCC 2-112 has been generated for submitting to the System Office. ***If balances remain in both the current (11-000-00-111100-00000) and capital outlay (17-000-00-111100-00000) accounts, both accounts must be brought to zero. In addition, make sure account codes (11-000-17-111199-00000) and (17-000-11-111199-00000) have a zero balance as well. You should also run GLTB with VOE equal 11 or 17 and object 111199 to ensure there are no other fund sources that owe state funds money or vice versa.*** The check must be written for the exact amount of unexpended certification as shown on line six of the "Reconciliation of Cash Balance", and enclosed with your June report packet to reach us no later than **Thursday, July 3, 2008**.

NOTE: Make sure your Cash Basis DCC 2-112 report is finalized before posting your refund of certification check. Line 8 of *The Reconciliation of Cash Balance* report must reflect a cash balance equal to the refund of certification check. We

will use this as a crosscheck when reconciling the ending cash balance to your refund of certification check.

As a reminder, **DOUBLE-CHECK YOUR CASH BALANCE BEFORE WRITING THIS CHECK**. If prior to writing the refund check you realize that you are going to have significant, unexpended cash certification in either current operating or capital outlay, we would appreciate your contacting us by telephone to that effect (Tangi Crotts; 919-807-7081).

7. Refunds of Receipts and Expenditures

If you anticipate reimbursing state funds from other sources to avoid being over expended, do not wait until you close out the month to compute and deposit the refund. For June **Refund of Expenditures** to be certified, they must be reflected on a certificate of deposit, and received no later than **9:00 a.m., Friday, June 13**.

Refund of Receipts: Cash certification to cover student refunds will be processed as usual. A college may submit their June 112 report with a negative cash balance no greater than the amount of student refunds reflected on June's Report of Receipts and Deposit Report (which must agree with student refund checks reflected on your Colleague XXGE general expense voucher register).

8. First Quarter 2008-09 Certification Request

The first quarter certification request for 2008-09 is due **Friday, May 30**. Colleges have been notified via email requesting their first quarter certification. As a reminder, ***requests will only be accepted by email on the spreadsheet provided in the earlier email.*** The completed spreadsheet must be emailed to Tangi Crotts by **May 30**. (Crottst@nccommunitycolleges.edu)

9. Budget Allotments for 2008-09

Your budget allotments (Form 108) for 2008-09 will be mailed to you as early in the new year as possible. Please post your budget to your state codes as soon as you receive it and in the exact amounts shown on the form. Complete instructions concerning your DCC 2-4 and DCC 2-1 forms will be included with your budget allotment as soon as we have the relevant information from the Legislature.

10. Deposit Numbers

Certification of Deposits dated June 30, 2008 must be received no later than **Thursday, July 3**.

Remember on July 1, 2008, **all colleges** will start a new numerical series beginning with "1" for "Certificate of Deposits," Form DCC 10-4. This is an automatic process. Before

transmitting your first certificate of deposit for 2008-09, make sure the first deposit is number 1. Do NOT reset other number sequences such as requisitions, purchase orders, vouchers, or checks.

11. Unexpended Balances of Categorical Funds

Categorical funds which have not been reported as expended by June 30 must be reverted. In other words, you must have an unexpended budget balance on the DCC 2-112 no less than the sum of your unexpended categorical funds. The various categories include: Vocational Education-Basic Grant, New Industry, Customized Industrial Training, Tech Prep, BioNetwork, HB 275, CAREER Start, Enrollment Reserve, Multi-Campus and Off-Campus, Performance Funding, Area Coordinator Law/Fire and Health Sciences allotments.

IMPORTANT: Since *Multi-Campus and Off-Campus Center* expenditures are not captured with a specific vocational code, please complete and return “Attachment D” by **Thursday, July 3.** (*NOTE: “Attachment D” consists of D-1 and D-2.*) As a reminder, legislation states a detailed expenditure report by fund source and object expenditure is required to be submitted to the System Office by September 1 reporting all funds expended at each location for the administration of the specific location and shall not be transferred; therefore, expenditures reported in summary total on “Attachment D” must equal the detail expenditures reported separately on September 1. (Colleges will be notified with a separate e-mail requesting the September 1 report.) If after entering your year-to-date multi-campus and/or off-campus center expenditures in column E and a positive balance is in column F, column F positive balance must be reverted as part of your June 2-112 report. If your college did not receive multi-campus or off-campus center funds, no action is required.

Performance Funding allocations were appropriated to provide (1) one-time faculty and staff bonuses - vocational code 50; (2) initial program start-up costs including faculty salaries for the first year of a program - vocational code 51; and/or (3) purchase equipment – vocational code 52. Prior to sending your June data, please make sure the correct vocational code has been used to record performance funding expenditures. If your college did not receive performance funding, no action is required.

Literacy Education allotments identified as federal funds must be spent for Literacy Education. If the year-to-date expenses, as shown in purpose 321, 322, 323 and 324 of the DCC2-112 Report, are less than the amount of federal funds, the difference must be reverted. Your federal portion may be found on “Attachment C”.

12. Special Projects - Processed by Connie Becoat & Gina Sampson

Request for reimbursement for all projects handled on a reimbursement basis must **reach us no later than Friday, June 13, 2008.** All budget revisions for these projects must be submitted and approved prior to your final reimbursement request. As a general rule,

special projects will not have unexpended budget balances reallocated in fiscal year 2008-09. Any expenses not filed for reimbursement and any reimbursements not received by June 30 should be accrued.

13. Construction - Processed by Dorrine Fokes

Requests for reimbursement for all capital construction projects must **reach us no later than 11:00 a.m. on Wednesday, June 4, 2008.** Faxes will NOT be allowed. Although the balance in capital construction projects does not revert on June 30, **requests for reimbursement will not be processed between June 11 and July 18.** Our office is required by the Office of State Budget and Management to close capital construction budgets earlier than other budgets. If you have a dire emergency, please let us know and we will try to help.

As a reminder, for construction reimbursements to be processed, funds must be available on the cash flow spread sheet. Before sending your final 2007-08 construction request for reimbursement, make sure funds are available on the cash flow spread sheet. If you have questions, please contact Dee Burns (919-807-7088) or Dorrine Fokes (919-807-7220).

14. Literacy Education

Due to the need for prompt information on Literacy Education expenditures at the end of this year, I am requesting that all colleges send us expenditure totals (cash basis) for purposes 321, 322, 323 and 324. **This information must be submitted on "Attachment B" no later than Thursday, July 3, 2008.** Since "Attachment B" will capture the literacy expenditure information needed, do not send department/cost-center/unit reports for literacy expenditures.

15. New Industry Training (purpose 361), New Industry Training HB 275 (purpose 362), and Customized Industry Training (purpose 368)

Send a copy of your New Industry Departmental Budget Report(s) (XDBR) and your Customized Industry Training Budget Report(s) (XDBR) **by project.** If you did not assign a separate department/cost center/unit for **each** project, you must provide a statement identifying the project and an itemized list of year-to-date expenditures by purpose for each project. This report(s) **must** be included with your June 112 report packet and must include the amount of administrative allowance expended by project on each departmental/cost-center/unit report submitted. **This information must be submitted no later than Thursday, July 3, 2008.**

NOTE: Administrative allowance expenditures cannot exceed 10 percent of the total amount expended by project for all projects that were awarded on/after July 20, 2007. Projects that were started prior to July 20, 2007 cannot exceed 5 percent of the total amount expended by project.

16. Year-End Adjustments

Remember after your state reports have been completed, you will have to journalize a number of adjustments to bring all funds to the modified accrual basis. These accruals should include all accumulated vacation leave and other unrecorded liabilities and assets. If you have any doubt about what adjustments are required, we suggest that you contact your local auditor. **Please do not record accruals until we have had sufficient time to process your June cash basis data. We will contact you when it is okay to begin your accrual entries.** This is usually done within two weeks of your mailing.

As a reminder, DCC2-112 purpose codes should not be over spent; therefore, purpose code totals should not reflect credit balances. In other words, the overall purpose code must reflect a positive balance. If a transfer is needed between salary and other costs or vice versa, a transfer form 104 must be received no later than **Friday, June 13.**

17. Employees Paid Over a 12-Month Period

Employees who work less than a full year, but who have their pay spread over 12 months, may have their “off months” included in the regular payrolls for July and August as appropriate. The only extraordinary requirement is to accrue this expense for financial statement purposes.

18. June Non-State Payroll Certifications

We will be unable to make a payroll certification for non-state employees until we receive your refund. **Refunds are due into this office via “Certificate of Deposit” – electronic transmission - no later than 9:00 a.m. on Monday, June 23.** The earlier you get your refund from non-state funds to us, the earlier we will be able to certify this portion. Otherwise, we will notify everyone of the payroll certification as soon as possible.

19. Vocational Education Expenditures (VOED – CFDA 84.048A) and TECH PREP (CFDA 84.243A) for June

To assist the System Office in requesting federal funds, please submit to our office your anticipated VOED and Tech Prep expenditures for June. This information should include anticipated current general expense, capital and payroll expenditures. Your anticipated expenditure information should be listed on “**Attachments E1” and “E2”** and must reach us no later than **Friday, June 6, 2008.**

20. Equipment and Book Carryover (purpose 920 and 930)

Due to the uncertainty of approval to carry forward these funds, colleges will be notified at a later date whether or not approval has been received from OSBM. Aside from colleges ensuring expenditures are accurately recorded, no further action will be necessary.

If you have transferred and spent categorical funds for equipment during the year, be sure that the expenditure was correctly coded with the appropriate object and/or vocational

code. If there was no specific categorical equipment object available, but a categorical vocational code was used as the identifier, please furnish us with the entire expenditure code used, total amount paid, and the equipment expenditure category (e.g., Small Business Center equipment, Disadvantaged Nursing equipment, CAREER Start equipment, etc.). Failure to do this will adversely affect your carryover equipment balance. As a reminder, categorical current budget must be transferred to categorical capital budget to cover capital categorical expenditures.

21. HB 275 Equipment & Technology Carryover (purpose 922)

Unexpended HB 275 equipment will automatically carry over and be reallocated based on June's 112 expenditures in purpose 922 and 450. If 922 budget was transferred to purpose 450, expenditures must be charged to objects 544100 and/or 544110. As a reminder, budget transferred into 450 from 922 must be fully expended. If budget remains in purpose 450, it will not be included with your 922 carryover amount. Therefore, it is the college's responsibility to carefully monitor budgets and submit the necessary transfer forms.

22. Retirement Matching Rate

You will be notified of the matching retirement rate for fiscal year 2008-09 at a later date.

If you have any questions concerning the above items, please let us know so problems can be avoided.

/bba

Attachments

cc: Kennon D. Briggs
Alice L. Smith
Presidents

NCCCS
 REQUIRED MONTHLY EXPENDITURE RECONCILIATION
 (TO BE INCLUDED IN MONTHEND PACKET)

COLLEGE NAME:
FOR THE MONTH OF:

I. <u>GENERAL EXPENSE VOUCHER REGISTERS:</u> XXGE REGISTER <i>(the xxge will include student refunds processed)</i> (includes all general expense current month voids and remittance/closeout checks.)	\$	-	
II. <u>REFUNDS:</u> Reallocations		- -	
III. <u>PAYROLL VOUCHER REGISTERS:</u> Payroll Voucher Register Total-CHECKS & DIRECT DEPOSIT ADVICES		-	
IV. <u>LESS DIRECT DEPOSIT:</u> Direct Deposit Total (if Direct Deposit check is created from State disbursing account)		0.00	enter a negative
VI. TOTAL (VOUCHER REGISTERS LESS DIRECT DEPOSIT)	\$	-	
VII. COMBINED TOTAL OF LINES 4, 5, 6 & 7 FROM THE RECONCILIATION OF CASH BALANCE PAGE ON THE AUTOMATED 112.	\$	-	
VIII. DIFFERENCES - EXPLANATION REQUIRED (no unreconciled differences) a. b. c. d.		\$0.00	
IX RECONCILED TOTAL - This number must be zero		\$0.00	

DEADLINE: JULY 3, 2008

**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
ACTUAL LITERACY EXPENDITURES (CASH BASIS)
JULY 1, 2007 - JUNE 30, 2008**

COLLEGE NAME: _____

	ACTUAL EXPENDITURES JULY 1, 2007 - JUNE 30, 2008
PURPOSE CODES: 321, 322, 323, (do not include purpose 324) TEACHER TRAINING:	\$ _____
INSTITUTIONALIZED INSTRUCTION:	\$ _____
ALL OTHER CURRENT & 923 LITERACY EQUIPMENT EXPENDITURES: (e.g. regular instruction & recruiting)	\$ _____
SUBTOTAL	\$ -
PURPOSE 324	\$ _____
TOTAL LITERACY EXPENDITURES	\$ _____

RETURN TO: GINA SAMPSON VIA FAX (919) 807-7167 OR EMAIL.
sampsong@nccommunitycolleges.edu

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
 BASIC SKILLS ALLOTMENT
 FY: 2007-08

ATTACHMENT C
 (source: 07-08 budget package)

COMMUNITY COLLEGES	BASE ALLOTMENT	TARGET POPULATION 16-54 YEARS	TARGET DOLLARS \$25	GED CERT. AWARDED	GED DOLLARS \$50	AHS DIPL. AWARDED	AHS DOLLARS \$150	ELIGIBLE POPULATION SERVED	10,000 LEVEL OF EFFORT
ALAMANCE CC	\$20,000	12,185	\$3,046	314	\$15,700	38	\$5,700	11.62%	\$20,290
ASHEVILLE-BUNCOMBE TCC	20,000	19,382	4,846	548	27,400	9	1,350	8.57%	0
BEAUFORT COUNTY CC	20,000	6,369	1,592	121	6,050	0	0	7.03%	0
BLADEN CC	20,000	3,801	950	112	5,600	8	1,200	7.52%	0
BLUE RIDGE CC	20,000	9,122	2,281	236	11,800	3	450	6.89%	0
BRUNSWICK CC	20,000	7,153	1,788	105	5,250	27	4,050	8.15%	0
CALDWELL CC & TI	20,000	13,428	3,357	169	8,450	84	12,600	8.32%	0
CAPE FEAR CC	20,000	15,754	3,939	197	9,850	172	25,800	12.89%	33,043
CARTERET CC	20,000	5,139	1,285	142	7,100	35	5,250	8.29%	0
CATAWBA VALLEY CC	20,000	19,716	4,929	389	19,450	0	0	8.31%	0
CENTRAL CAROLINA CC	20,000	19,114	4,779	370	18,500	163	24,450	13.09%	34,960
CENTRAL PIEDMONT CC	20,000	54,772	13,693	699	34,950	204	30,600	15.33%	57,361
CLEVELAND CC	20,000	10,947	2,737	49	2,450	42	6,300	3.67%	0
COASTAL CAROLINA CC	20,000	11,063	2,766	247	12,350	27	4,050	31.61%	220,152
COLLEGE OF ALBEMARLE	20,000	11,438	2,860	285	14,250	79	11,850	11.25%	16,583
CRAVEN CC	20,000	8,085	2,021	136	6,800	29	4,350	11.17%	15,751
DAVIDSON COUNTY CC	20,000	21,207	5,302	216	10,800	44	6,600	7.76%	0
DURHAM TCC	20,000	25,706	6,427	212	10,600	46	6,900	11.73%	21,424
EDGECOMBE CC	20,000	7,836	1,959	200	10,000	4	600	12.54%	29,501
FAYETTEVILLE TCC	20,000	24,758	6,190	93	4,650	67	10,050	17.03%	74,412
FORSYTH TCC	20,000	29,555	7,389	415	20,750	81	12,150	10.05%	4,611
GASTON COLLEGE	20,000	31,308	7,827	316	15,800	117	17,550	4.91%	0
GUILFORD TCC	20,000	34,154	8,539	212	10,600	28	4,200	9.66%	659
HALIFAX CC	20,000	8,894	2,224	163	8,150	0	0	4.73%	0
HAYWOOD CC	20,000	4,534	1,134	70	3,500	24	3,600	6.22%	0
ISOTHERMAL CC	20,000	8,764	2,191	197	9,850	46	6,900	7.50%	0
JAMES SPRUNT CC	20,000	6,033	1,508	56	2,800	6	900	7.25%	0
JOHNSTON CC	20,000	12,030	3,008	108	5,400	17	2,550	7.99%	0
LENOIR CC	20,000	10,900	2,725	218	10,900	30	4,500	9.71%	1,209
MARTIN CC	20,000	5,775	1,444	72	3,600	6	900	6.88%	0
MAYLAND CC	20,000	5,435	1,359	208	10,400	0	0	8.71%	0
MCDOWELL TCC	20,000	5,053	1,263	99	4,950	0	0	8.45%	0
MITCHELL CC	20,000	11,523	2,881	264	13,200	0	0	9.87%	2,823
MONTGOMERY CC	20,000	3,798	950	74	3,700	3	450	5.78%	0
NASH CC	20,000	9,009	2,252	176	8,800	15	2,250	8.91%	0
PAMLICO CC	20,000	1,424	356	46	2,300	0	0	10.10%	5,114
PIEDMONT CC	20,000	6,692	1,673	164	8,200	0	0	6.28%	0
PITT CC	20,000	11,150	2,788	185	9,250	74	11,100	13.55%	39,578
RANDOLPH CC	20,000	16,286	4,072	309	15,450	43	6,450	5.97%	0
RICHMOND CC	20,000	10,341	2,585	284	14,200	11	1,650	10.29%	6,986
ROANOKE CHOWAN CC	20,000	5,833	1,458	121	6,050	0	0	5.86%	0
ROBESON CC	20,000	18,574	4,644	71	3,550	106	15,900	9.68%	922
ROCKINGHAM CC	20,000	11,679	2,920	172	8,600	0	0	5.17%	0
ROWAN-CABARRUS CC	20,000	26,172	6,543	445	22,250	0	0	6.17%	0
SAMPSON CC	20,000	7,290	1,823	235	11,750	0	0	8.31%	0
SANDHILLS CC	20,000	9,814	2,454	262	13,100	13	1,950	9.03%	0
SOUTH PIEDMONT CC	20,000	14,753	3,688	186	9,300	24	3,600	8.55%	0
SOUTHEASTERN CC	20,000	6,823	1,706	154	7,700	0	0	9.93%	3,442
SOUTHWESTERN CC	20,000	6,656	1,664	402	20,100	13	1,950	11.40%	18,092
STANLY CC	20,000	6,352	1,588	55	2,750	120	18,000	10.89%	13,041
SURRY CC	20,000	11,401	2,850	194	9,700	0	0	3.77%	0
TRI COUNTY CC	20,000	4,111	1,028	90	4,500	0	0	4.36%	0
VANCE-GRANVILLE CC	20,000	19,045	4,761	466	23,300	126	18,900	7.50%	0
WAKE TCC	20,000	40,334	10,084	647	32,350	51	7,650	16.54%	69,520
WAYNE CC	20,000	11,241	2,810	253	12,650	107	16,050	13.52%	39,340
WESTERN PIEDMONT CC	20,000	11,456	2,864	347	17,350	103	15,450	11.33%	17,359
WILKES CC	20,000	12,432	3,108	146	7,300	56	8,400	5.46%	0
WILSON TCC	20,000	9,118	2,280	95	4,750	26	3,900	10.98%	13,908
TOTAL	\$1,160,000	772,717	\$193,188	12,817	\$640,850	2,327	\$349,050	9.59%	\$760,081

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
 BASIC SKILLS ALLOTMENT
 FY: 2007-08

ATTACHMENT C
 (source: 07-08 budget package)

CFDA 84.002A

COMMUNITY COLLEGES	SUB-TOTAL		SUPPLEMENTAL		TOTAL BASIC SKILLS ALLOTMENT	INSTRUCTOR TRAINING
	BASE PLUS INCENTIVE DISTRIBUTION	*FTE	STATE ALLOTMENT \$3,188.26	FEDERAL ALLOTMENT \$567.67		
ALAMANCE CC	\$64,736	342	\$1,090,385	\$194,142	1,349,263	\$19,414
ASHEVILLE-BUNCOMBE TCC	53,596	396	1,262,551	224,796	1,540,943	22,480
BEAUFORT COUNTY CC	27,642	270	860,830	153,270	1,041,742	15,327
BLADEN CC	27,750	79	251,873	44,846	324,469	4,485
BLUE RIDGE CC	34,531	144	459,110	81,744	575,385	8,174
BRUNSWICK CC	31,088	212	675,911	120,345	827,344	12,035
CALDWELL CC & TI	44,407	491	1,565,436	278,724	1,888,567	27,872
CAPE FEAR CC	92,632	427	1,361,387	242,394	1,696,413	24,239
CARTERET CC	33,635	123	392,156	69,823	495,614	6,982
CATAWBA VALLEY CC	44,379	338	1,077,632	191,871	1,313,882	19,187
CENTRAL CAROLINA CC	102,689	843	2,687,704	478,543	3,268,936	47,854
CENTRAL PIEDMONT CC	156,604	965	3,076,672	547,798	3,781,074	54,780
CLEVELAND CC	31,487	171	545,193	97,071	673,751	9,707
COASTAL CAROLINA CC	259,318	231	736,488	131,131	1,126,937	13,113
COLLEGE OF ALBEMARLE	65,543	291	927,784	165,191	1,158,518	16,519
CRAVEN CC	48,922	209	666,347	118,642	833,911	11,864
DAVIDSON COUNTY CC	42,702	505	1,610,072	286,672	1,939,446	28,667
DURHAM TCC	65,351	462	1,472,976	262,262	1,800,589	26,226
EDGECOMBE CC	62,060	308	981,984	174,841	1,218,885	17,484
FAYETTEVILLE TCC	115,302	1,085	3,459,263	615,918	4,190,483	61,592
FORSYTH TCC	64,900	539	1,718,473	305,972	2,089,345	30,597
GASTON COLLEGE	61,177	291	927,784	165,191	1,154,152	16,519
GUILFORD TCC	43,998	737	2,349,748	418,370	2,812,116	41,837
HALIFAX CC	30,374	92	293,320	52,225	375,919	5,223
HAYWOOD CC	28,234	76	242,308	43,143	313,685	4,314
ISOTHERMAL CC	38,941	186	593,017	105,586	737,544	10,559
JAMES SPRUNT CC	25,208	105	334,767	59,605	419,580	5,961
JOHNSTON CC	30,958	290	924,596	164,623	1,120,177	16,462
LENOIR CC	39,334	448	1,428,341	254,315	1,721,990	25,432
MARTIN CC	25,944	170	542,004	96,503	664,451	9,650
MAYLAND CC	31,759	291	927,784	165,191	1,124,734	16,519
MCDOWELL TCC	26,213	168	535,628	95,368	657,209	9,537
MITCHELL CC	38,904	163	519,687	92,530	651,121	9,253
MONTGOMERY CC	25,100	92	293,320	52,225	370,645	5,223
NASH CC	33,302	214	682,288	121,481	837,071	12,148
PAMLICO CC	27,770	96	306,073	54,496	388,339	5,450
PIEDMONT CC	29,873	163	519,687	92,530	642,090	9,253
PITT CC	82,716	313	997,926	177,680	1,258,322	17,768
RANDOLPH CC	45,972	339	1,080,820	192,439	1,319,231	19,244
RICHMOND CC	45,421	471	1,501,671	267,371	1,814,463	26,737
ROANOKE CHOWAN CC	27,508	104	331,579	59,037	418,124	5,904
ROBESON CC	45,016	1,050	3,347,674	596,050	3,988,740	59,605
ROCKINGHAM CC	31,520	111	353,897	63,011	448,428	6,301
ROWAN-CABARRUS CC	48,793	391	1,246,610	221,958	1,517,361	22,196
SAMPSON CC	33,573	373	1,189,221	211,740	1,434,534	21,174
SANDHILLS CC	37,504	356	1,135,021	202,089	1,374,614	20,209
SOUTH PIEDMONT CC	36,588	272	867,207	154,405	1,058,200	15,441
SOUTHEASTERN CC	32,848	235	749,241	133,402	915,491	13,340
SOUTHWESTERN CC	61,806	164	522,875	93,097	677,778	9,310
STANLY CC	55,379	166	529,251	94,233	678,863	9,423
SURRY CC	32,550	174	554,757	98,774	686,081	9,877
TRI COUNTY CC	25,528	45	143,472	25,545	194,545	2,555
VANCE-GRANVILLE CC	66,961	402	1,281,681	228,202	1,576,844	22,820
WAKE TCC	139,604	1,031	3,287,097	585,264	4,011,965	58,526
WAYNE CC	90,850	372	1,186,033	211,172	1,488,055	21,117
WESTERN PIEDMONT CC	73,023	429	1,367,764	243,529	1,684,316	24,353
WILKES CC	38,808	242	771,559	137,375	947,742	13,738
WILSON TCC	44,838	251	800,252	142,485	987,575	14,249
TOTAL	\$3,103,169	19,304	\$61,546,187	\$10,958,236	\$75,607,592	\$1,095,825

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
MULTI CAMPUS FUNDING CLOSEOUT EXPENDITURES
FY: 2007-08

	A	B	C	D	E	F
1	COMMUNITY COLLEGES			FUNDING PER CAMPUS	EXPENDITURES PER CAMPUS	UNEXPENDED BALANCE PER CAMPUS
2	COMMUNITY COLLEGES	CAMPUS TITLE	FUNDING PER CAMPUS	REVERSIONS	EXPENDITURES PER CAMPUS	UNEXPENDED BALANCE PER CAMPUS
3						
4	Caldwell CC	Watauga Cty. Campus	\$ 575,000			\$ 575,000
5	Cape Fear CC	North Campus	625,000			625,000
6	Central Carolina CC	Chatham Cty. Campus	442,888			442,888
7		Harnett Cty. Campus	575,000			575,000
8	Central Piedmont CC	North Campus	575,000			575,000
9		Northeast Campus	575,000			575,000
10		South Campus	625,000			625,000
11		Southwest Campus	575,000			575,000
12		West Campus	525,000			525,000
13	College of The Albemarle	Dare Cty. Campus	341,504			341,504
14	Craven CC	Havelock Campus	452,226			452,226
15	Davidson CC	Davie Campus	430,882			430,882
16	Edgecombe CC	Rocky Mount Campus	575,000			575,000
17	Fayetteville Tech. CC	Spring Lake Campus	525,000			525,000
18	Gaston College	Lincoln Cty. Campus	575,000			575,000
19	Guilford TCC	Greensboro Campus	1,150,000			1,150,000
20		High Point Campus				-
21	Piedmont CC	Caswell Campus	575,000			575,000
22	Rowan-Cabarrus CC	Cabarrus Cty. Campus	625,000			625,000
23	South Piedmont CC (East Campus)	Union	625,000			625,000
24	Vance-Granville CC	Franklin Cty. Campus	525,000			525,000
25		Granville Cty. Campus	425,546			425,546
26	Wake TCC	AHEC	625,000			625,000
27	Wilkes CC	Ashe Cty. Campus	358,846			358,846
28	TOTAL		\$ 12,901,892	\$ -	-	\$ 12,901,892
29						
30						
31						
32	RETURN TO GINA SAMPSON VIA EMAIL				Expenditures reported on this report cannot exceed the funding per multi campus.	
33	sampsong@ncccommunitycolleges.edu					
34						
35						
36						
37						
38						
39	IF YOUR COLLEGE IS NOT LISTED, NO ACTION IS REQUIRED.					

**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
OFF CAMPUS CENTER EXPENDITURES
TO CENTERS WITH > 50 FTE
FY: 2007-08**

	A	B	C	D	E	F
1				FUNDING	EXPENDITURES	UNEXPENDED
2				PER	PER	BALANCE
3	COMMUNITY COLLEGES	OFF CAMPUS CENTER TITLE	CENTER	REVERSIONS	CENTER	PER CENTER
4	Alamance CC	Burlington Ctr.	\$ 59,464			\$ 59,464
5	Asheville-Buncombe TCC	Enka Ctr.	25,635			25,635
6		Madison Cty. Ctr.	16,599			16,599
7	Bladen CC	Kelly/East Arcadia Ctr.	1,534			1,534
8	Blue Ridge CC	Transylvania Cty. Ctr.	30,888			30,888
9	Brunswick CC	Leland Ctr.	10,716			10,716
10	Cape Fear CC	Burgaw Ctr. (Pender Cty.)	5,673			5,673
11	Catawba Valley CC	Alexander Cty. Ctr.	1,744			1,744
12	Central Carolina CC	Siler City. Ctr. (Chatham Cty.)	10,443			10,443
13	College of The Albemarle	Chowan Cty. Ctr.	22,063			22,063
14	Durham TCC	Northern Durham Ctr.	36,288			36,288
15	Forsyth TCC	Carver Road Ctr.	51,899			51,899
16		Kernersville Ctr.	37,821			37,821
17		West Ctr.	113,464			113,464
18	Guilford TCC	Aviation Ctr.	23,533			23,533
19	Haywood CC	Continuing Ed. Ctr.	8,258			8,258
20		High Tech. Ctr.	12,754			12,754
21	Isothermal CC	Polk Cty. Ctr.	210			210
22	Lenoir CC	Greene Cty. Ctr.	29,837			29,837
23	Martin CC	Bertie Cty. Ctr.	9,035			9,035
24	Mayland CC	Avery Cty. Ctr.	904			904
25		Yancey Cty. Ctr.	4,833			4,833
26	Mitchell CC	Mooreville Ctr.	43,915			43,915
27	Pitt CC	Greenville Site Ctr.	33,619			33,619
28	Randolph CC	Archdale Ctr.	5,736			5,736
29		Emergency Services Train Ctr.	8,615			8,615
30	Richmond CC	Continuing Education Ctr.	5,526			5,526
31		Scotland Cty. Ctr.	1,051			1,051
32	Robeson CC	Lumberton Extension Ctr.	31,098			31,098
33		Pembroke Extension Ctr.	2,038			2,038
34	Rowan-Cabarrus CC	Cloverleaf Plaza Ctr.	49,378			49,378
35		Hwy 29 Bus. & Tech. Ctr.	73,332			73,332
36	Sandhills CC	Hoke Cty. Ctr.	20,171			20,171
37	South Piedmont CC	Wadesboro Cont. Ed. Ctr.	3,362			3,362
38	Southwestern CC	Macon Cty.	25,635			25,635
39	Stanly CC	Western Stanly Ctr.	94,344			94,344
40	Surry CC	Yadkin Cty. Ctr.	10,569			10,569
41	Tri-County CC	Graham Cty. Ctr.	20,445			20,445
42	Vance-Granville CC	Warren Cty. Ctr.	10,926			10,926
43	Wake TCC	Adult Education Ctr.	42,801			42,801
44	Wilkes CC	Alleghany Cty. Ctr.	3,844			3,844
45	TOTAL		\$ 1,000,000	-	-	1,000,000.00
46						
47						
48	RETURN VIA EMAIL TO GINA SAMPSON					<i>Expenditures reported on this report cannot exceed the funding per center.</i>
49	sampsong@nccommunitycolleges.edu					
50						
51	IF YOUR COLLEGE IS NOT LISTED, NO ACTION IS REQUIRED.					

VOED

ATTACHMENT E1

DEADLINE: JUNE 6, 2008

**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
VOED EXPENDITURES FOR
FY: 2007-08 (ACTUAL AND ANTICIPATED)**

COLLEGE NAME: _____

	(A) ACTUAL EXPENDITURES JULY 1, 2007-MAY 31, 2008	(B) ANTICIPATED EXPENDITURES JUNE 1, 2008-JUNE 30, 2008	A + B ACTUAL PLUS ANTICIPATED TOTAL EXPENDITURES
CURRENT OPERATING	\$ _____	\$ _____	\$ _____
CAPITAL OUTLAY	\$ _____	\$ _____	\$ _____
TOTAL	\$ _____	\$ _____	\$ _____

NOTE: Vocational code 16 must be used with objects 555160 (voed minor equipment) and 553700 (voed major equipment). Please verify equipment expenditures coded to vocational code 16 against voed equipment objects reported on your June 112 report.
As a reminder, July 1, 2005 - Vocational Code 16 began capturing capital expenditure totals separately.

RETURN TO: Gina Samspon Via Fax (919) 807-7167 Or Email.
samspong@nccommunitycolleges.edu

SIGNATURE, TITLE & DATE

(Email signatures must have secured written approval. Written approval must be on file at the college and available upon request.)

TECH PREP

ATTACHMENT E2

DEADLINE: JUNE 6, 2008

**NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
TECH PREP EXPENDITURES FOR
FY: 2007-08 (ACTUAL AND ANTICIPATED)**

COLLEGE NAME: _____

	(A) ACTUAL EXPENDITURES JULY 1, 2007-MAY 31, 2008	(B) ANTICIPATED EXPENDITURES JUNE 1, 2008-JUNE 30, 2008	A + B ACTUAL PLUS ANTICIPATED TOTAL EXPENDITURES
CURRENT OPERATING	\$ _____	\$ _____	\$ _____
CAPITAL OUTLAY	\$ _____	\$ _____	\$ _____
TOTAL	\$ _____	\$ _____	\$ _____

NOTE: Equipment objects 555170 (tech prep minor equipment) and 553600 (tech prep major equipment)

RETURN TO: Gina Sampson Via Fax (919) 807-7167 Or Email.
sampsong@nccommunitycolleges.edu

SIGNATURE, TITLE & DATE
 (Email signatures must have secured written approval. Written approval must be on file at the college and available upon request.)

JUNE 2008

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM YEAR END CLOSING REQUIRED ACTIVITY CHECK LIST

CLOSE-OUT LETTER ITEM

<u>ITEM</u>	<u>ITEM DESCRIPTION</u>	<u>DUE DATE</u>
8	First Quarter 2008-09 Certification Request	May 30
13	Construction Final reimbursement request for 2007/08 construction activity	June 4 (11 a.m.)
1	May Reports and Electronic Transfer Attachment A	June 6
19	Vocational Education (<i>VOED</i>) & <i>Tech Prep</i> Expenditures for June, 2008 Attachments E1 & E2	June 6
7	Cash Certification for June's Refund of Expenditures	June 13 (9 a.m.)
12	Special Projects Final Reimbursement request for 2007/08	June 13
3	Budget Transfers (form 104)	June 13
18	June Non-State Payroll Certification	June 23 (9 a.m.)

JULY 2008

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM YEAR END CLOSING REQUIRED ACTIVITY CHECK LIST

CLOSE-OUT LETTER

ITEM

<u>ITEM</u>	<u>ITEM DESCRIPTION</u>	<u>DUE DATE</u>
22	State Retirement Rate Adjustment Prior to calculating and posting July payroll	July 1
4	Deadline for June reports and Electronic Transmission (FTP Process)	July 3
<u>COURIER MAILING ADDRESS:</u> NCCCS ATTENTION: BRANDY ANDREWS 5013 MAIL SERVICE CENTER RALEIGH, NC 27699-5013		
<u>OVERNIGHT MAILING ADDRESS:</u> NCCCS ATTENTION: BRANDY ANDREWS 200 WEST JONES STREET RALEIGH, NC 27603		
REMINDER: Do not overnight packages on Fridays or on a day prior to a holiday. The building will not be open to accept packages.		
6	Certification Balances Refund of Certification	July 3
10	Deposit Numbers Certificate of Deposit	July 3
11	Multi Campus & Off Campus Center Expenditure Report Attachments D-1 & D-2	July 3
14	Literacy Education - Attachment B (cash basis)	July 3
15	New Industry Department/Cost Center/Unit Reports	July 3