



LEWIS-CLARK STATE COLLEGE

DATE: June 1, 2018
TO: All LCSC Units
FROM: Todd J. Kilburn, Vice President for Finance & Administration
RE: FY2018 Carry-Forward of Unexpended Gen Ed Appropriated Support Funds

Provided below is a description of the carry-forward policy which was put in place by the President in order to encourage units to retain unused funds at year end to help support operations in the succeeding fiscal year, and to discourage the frantic end-of-year “use or lose” syndrome. This policy applies to unexpended general education appropriated support funds [note: “support” funds are defined as Irregular Help (IH), Operating Expenses (OE), and Capital Outlay (CO) dollars]:

- 75% of the unexpended balance in unit general education appropriated support funds will be carried forward to FY2019 as an addition to the unit’s operating expenses budget.
- {For any unit running a deficit in support funds, 100% of the deficit balance in general education appropriated support funds will be carried forward as a reduction to the FY2019 initial operating expenses budget.}
- Year-end outstanding encumbrances will be carried forward and charged to the FY2019 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 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 the Budget Office at extension 2353 or 2361.