

Santa Barbara City College

COLLEGE PLANNING COUNCIL

Tuesday, August 26, 1986
3:00 pm. Room A-218-C

M I N U T E S

PRESENT: Dr. MacDougall, M. Bobgan, J. Diaz, H.P. Fairly, L. Fairly,
L. Friesen, C. Hanson, D. Oroz, J. Romo, R. Wotruba

ABSENT: P. Freeman, B. Trotter (excused)

The meeting was called to order at 3:05 pm.

The chair announced that two items would be added to the agenda: A Report on the Procedures for the Allocation of Lottery Funds, 1986-87 (J. Romo) and a Report on the Articulation Agreement with the Santa Barbara High School District (R. Wotruba).

APPROVAL OF MINUTES

Larry Friesen requested the following addition to the minutes of July 8:

Pg. 3, COMMENTS - QUESTIONS, Para. 2: "Larry Friesen stated that \$22,025 in the Athletic Department was for equipment, not supplies."

M/S/C To approve the minutes of the July 8 meeting with the addition noted above.

M/S/C To approve the minutes of the July 29 meeting.

UPDATE ON STATE BUDGET

Dr. MacDougall stated that little action has been taken to clarify the status of the two vetoed budget items which directly affect community colleges: (1) \$22 million for Matriculation and (2) \$34 million to assist districts which have faced declining enrollments over the past two years. He stated that the legislators with whom he has been in contact have indicated to him that there is perhaps a 50/50 chance that the Matriculation monies will be restored to the budget, and a chance that the declining enrollments funds will be approved. Dr. MacDougall expressed the opinion that failure to restore the latter funds would have a devastating effect on the operation of those districts with declining enrollments.

Dr. MacDougall pointed out that of the \$285 million vetoed from the state budget, \$55 million represent cuts to programs directly affecting community colleges.

The legislature and the governor are looking at possible sources for funding items deleted from the budget. One hundred fourteen million has been found in savings, but the question remains as to whether any of the \$55 million will be included in that figure. The governor is requesting that the additional monies come from PERS, a suggestion rejected by some members of the legislature who are asking that the funds be taken from the state surplus.

Dr. MacDougall mentioned briefly that Senate Bill 81, which has been a reasonably good finance bill for community colleges, will run out at the end of the 86-87 year. There is discussion at the present time to continue S.B. 81 for another year, to operate concurrently with a differential funding bill.

UPDATE ON SBCC BUDGET

Dr. MacDougall referred to the report of the CPC sub-committee on Recommended Prioritizations (May 30, 1986). He explained that several major changes were made to the final recommendations of the subcommittee: Three full-time certificated positions were added to the budget. These positions were approved by CPC on July 29 and will be funded from lottery monies. The positions represent English-as-a-Second Language, Essential Skills and Mathematics.

The rationale for this decision, according to Dr. MacDougall, was based on the need to reduce the over-dependence on part-time lecturers in the departments.

A second major decision was to make no reductions in the items listed under I. Possible Budget Reductions (Prioritized).

Dr. MacDougall then discussed briefly the action taken on items listed under II. Possible Budget Augmentation and B. Program Maintenance. A total of \$24,457 was allocated.

SBCC/SBHS D PROPOSED ARTICULATION PROGRAM

The proposed articulation agreement between SBCC and the Santa Barbara High School District was distributed to members. Dr. MacDougall urged support of the program for the following reasons:

1. There are fewer students graduating from the Santa Barbara High Schools and continuing their education.
2. There is an increasing proportion of minorities included in the student population who need to be encouraged to attend college.
3. There is a general need to attract students to SBCC.

Dr. MacDougall stated that SBCC's participation in the articulation program was a means of addressing the concerns expressed above, and that the \$15,000

expenditure for staffing and supplies was necessary to implement the program. Larry Friesen asked how the \$15,000 would be spent. Dr. MacDougall replied that the monies would be used primarily to hire a staff person who would perform both administrative and clerical functions for the Articulation Council and related committees. That person probably would be responsible to John Romo, as he is a member of both the policy and the steering committees of the Articulation Council.

Dr. MacDougall stated that the increased demand for information has added to the workload for the coordinator of publications, and that a full-time assistant would alleviate the workload now experienced by Rob Reilly. Furthermore, Dr. MacDougall emphasized that a full-time assistant would be more likely to remain at the college than a part-time employee, thus ensuring continuity in the publications department.

At this point in the meeting, and prior to taking action on the personnel items noted above, John Romo explained that the decision was made that he would be the permanent chair of the CPC, replacing the interim chair, Dr. Bobgan.

M/S/C L. Fairly/L. Friesen

To approve the high school relations position and supplies, not to exceed matched funds from the Santa Barbara High School District; that this would be a one-time only allocation; and that a follow-up report on expenditures be submitted.

AYES: 9 NOES: 0

M/S/C L. Friesen/R. Fairly

To approve up to \$25,000 to provide full-time assistance to the publications Office.

AYES: 8 NOES: 0

PROCEDURES FOR THE ALLOCATION OF LOTTERY MONIES, 1986-87

John Romo explained the procedures which will be used for allocating lottery monies, 86-87. These include:

1. Completion of the Lottery Committee's study and report to CPC on criteria and general guidelines for lottery allocation - end of semester.
2. Units collect requests for lottery allocation.
3. Items presented to CPC for ranking and recommendations to Dr. MacDougall.

It was reported that the projected lottery income was \$1,000,000 and that approximately 21% would be allocated to Continuing Education (allocation based on ADA production).

STATEMENTS OF INSTITUTIONAL PRIORITIES

The Chair reported that the Statements of Institutional Priorities have been formulated by a subcommittee of the CPC after a series of meetings with college committees and departments. The subcommittee incorporated into the document those suggestions which it felt were appropriate to the institutional priorities. The Chair asked for additional comments and/or changes to the Directions statements. The document will be included in the 5-Year planning packet which will be distributed to all departments in September.

M/S/C: To approve the Statements of Institutional Priorities with the changes, additions and deletions submitted by the committee.

AYES: 5 NOES: 0

The meeting was adjourned at 4:44 p.m.

The next CPC meeting will be on October 7 at 3:00 p.m., in A-218-C.

jdm

cc: Dr. MacDougall
Division/Student Services Deans
Division/Department Chairs
Rep Council
Ms. Harrington

Santa Barbara City College
LOTTERY FUNDS ALLOCATION
1986-87

PREAMBLE

The College Planning Council's Subcommittee on "Criteria for Expenditure of Lottery Dollars" recommends the following criteria with the philosophical position that lottery dollars be treated separately from money in the District's General Fund. Lottery funds should continue to be seen as a grant and as extra income which allows us to accomplish creative and innovative projects.

CRITERIA

1. Funds will be available to both credit and non-credit programs based on the merit of individual proposals originating from each program and not necessarily the percent of total dollars requested.
2. Lottery funds should be used for one-year-only expenditures.
3. Priority should be given to projects for which matching funds are available, providing they are consistent with other criteria established for the use of lottery dollars.
4. Priority should be given to projects that hold significant promise of obtaining additional money for the district.
5. Priority should be given to proposals identified in five year plans.
6. Priority should be given to projects that have a positive effect on student success.
7. Creative and innovative proposals should be given consideration in the use of lottery dollars.
8. College-initiated proposals that jointly benefit the college and the community should be given consideration in the use of lottery dollars.
9. Compensation of personnel on a one-time-only basis, such as a bonus, hourly, or temporary contracts, has equal advantage to any other proposal in application for lottery dollars.
10. Activities for which deferred maintenance funds, equipment funds or other specially earmarked funds are available, will receive low priority in the allocation of lottery funds.
11. On-going salary or personnel costs should not be addressed through lottery dollars, as they should be built into the college budget.

Approved: CPC
October 7, 1986

Santa Barbara City College
ALLOCATION OF 86-87 LOTTERY FUNDS

- | | | |
|------|-------------------------------------------------------------------|-------------------|
| 1.a. | Lottery Committee presentation to CPC. | Tues, October 7 |
| b. | Procedures and Timetables delivered to VP's and Business Manager. | |
| 2. | Academic Affairs requests submitted to DCC for ranking. | Wed, November 5 |
| 3. | All units requests submitted to CPC for ranking. | Tues, November 18 |
| 4. | Final approval of ranked items to be submitted to Dr. MacDougall. | Tues, December 2 |

JR/jdm
DISK:ROM02
LOTTERY 86-87

SANTA BARBARA CITY COLLEGE

TO: Chairman, CPC

DATE: October 7, 1986

FROM: Bob Dinaberg (C)

RE: CPC Minutes - August 26

The minutes of July 8, 1986 were changed in the last meeting (August 26) in error. The \$22,025.00 requested by the Athletic Department was for supplies as originally stated in the minutes.

Attached is a portion of the California School Accounting Manual which distinguishes between equipment and supplies. In telephone conversations with purchasing agents from Allan Hancock College District and Ventura College District (Ventura, Moorpark, and Oxnard) the attached items in question are considered supplies by them.

SANTA BARBARA CITY COLLEGE

TO: Bob Dinaberg
FROM: Mike Guillen

DATE: September 5, 1986
RE: Athletic Supplies
Needed for 1986-87

Once again, these items were cut out of the 1986-87 supplies budget due to under-funding. The total amount is \$22,400.00.

12 ea	Men's Basketballs.	5 sets	Rainsuits
12 ea	Women's Basketballs	10 doz	Golf Balls
5 set	Basketball Coaches Gear	10 pr	Training Flats
75 pr	Game Pants	4 gr	Tennis Balls
25 ea	Helmets w/fasemasks	24 pr	Tennis practice gear
15 ea	Shoulder Pads	12 pr	Warm-up shirts
48 ea	Shimmel Shirts	24 ea	Volleyballs
48 ea	Shorts	24 pr	Game warm-ups
24 ea	Red Practice Jerseys	20 dz	Baseballs
24 ea	White Practice Jerseys	36 ea	Baseball Practice Caps
12 ea	Sip Cushions	10 ea	Batting Helmets
12 ea	Elbow Pads	30 pr	Baseball Cleats
5 dz	EK Long Socks	12 pr	Track Specialty Shoes
12 ea	NEAA Football	3 ea 8	Stop Watches
1 set	Cuff WTG	ea 30	Starting Blocks
2 ea	Therstubing Heavy 20 fts	pr	Basketball Shoes
2 ea	Therstubing Ex-Heavy - 20 ft	1 ea	Goiniometer 360°
1 bx	J & J Orthoplast	30 cs	J & J 5188 1½
2 cs	Conform	1 cs	Elastilcon
1 bx	Cramer Head Cups	24 ea	LL Girdle

CRITERIA FOR DISTINGUISHING BETWEEN EQUIPMENT AND SUPPLIES

A list of equipment and supplies ordinarily contains the three groups of items that follow:

1. Items that are always "equipment" regardless of the situation or the individual making the decision
2. Items that are always "supplies" regardless of the situation or the individual making the decision
3. Items that may be either a "supply" or "equipment" depending on the circumstances and the judgment used in a given analysis

Those items in groups 1 and 2 present no problem. They will normally be classified as equipment and supplies respectively. The items in group 3 may be listed as either supplies or equipment or in some such manner as: (map, large—E, or maps, small—S) so as to

In order to obtain uniformity in the classifications made of items, the classifier may assign items to the various classes on the basis of the answers he must give to the questions in the following list.

If the answer to any *one* of the questions is *yes*, classify the item as a *supply*. If all answers are *no*, classify the item as *equipment*.

1. Is it consumable?
2. Does it lose its original shape and appearance with use?
3. Does it have a service life of less than a year?
4. Is it often broken, damaged, or lost in normal use?
5. Is it usually more feasible to replace it with an entirely new unit than to repair it?
6. Is it an inexpensive item, having characteristics of equipment, whose small unit cost makes it inadvisable to capitalize the item?

LIST OF EQUIPMENT, SUPPLIES, IMPROVEMENT OF SITES, BUILDING FIXTURES, AND SERVICE SYSTEMS

The following list of items classified as equipment, supplies, improvement of sites, building fixtures, or service systems is not all inclusive. Many of the items listed as equipment would have to be

considered as material for the improvement of sites if they were attached to the land; building fixtures, if they were attached to the buildings; or service systems if they were integral parts of such systems.

It is therefore necessary in making decisions to utilize the criteria for correct accounting determination. The letters after the items in the list are to be interpreted as having the following meanings:

- E = Equipment
- S = Supplies
- I = Improvement of Site
- BF = Building Fixtures
- SS = Service Systems

The list should be used in conjunction with the definitions and criteria. If an item cannot be found in the list, another item of similar nature may be found and the same class used for both items. In some instances the item must be identified by associating it with one of the general classes of items included in the list. For example, the item may be identified by associating it with one of the following classes of supplies: chemicals, cloth, clothing compounds, dishes, drugs, food games, glassware, machines (small hand); medicines, paint, parts (repair), stationery, tableware, tools (hand, not in sets), utensils; or by associating it with one of the following classes of equipment: apparatus, appliances (household), cabinets, furniture, implements (farm), livestock, machines (large), tools (hand, in sets), tools (power).

- | | |
|----------------------------|---------------------------------|
| Abrasives—S | Apparatus, Medical, Scientific, |
| Air, Compressed—S | Electronic, Photographic, Arc |
| Air-conditioning System—SS | Welding—E |
| Air-conditioning Units, | Appliances, Household—E |
| Casement—E | Aquariums—E |
| Albums—S | Arrows—S |
| Alidades, Telescopic—E | Atomizers—S |
| Ammeters—E | Audiometers—E |
| Andirons—E | Autoclaves—E |
| Anemometers—E | Awards—S |
| Annunciators—E | Awnings, Fixed—BF |
| Antifreeze—S | Awnings, Removable—E |
| Anvils—E | |

Backboards, Outdoor, Fixed—I
 Backboards, Indoor, Fixed—BF
 Backboards, Portable—E
 Backstops, Fixed—I
 Backstops, Portable—E
 Badges—S
 Bags—S
 Balances, Beam—E
 Balances, Small Spring—S
 Balls—S
 Banners—S
 Barographs—E
 Barometers—E
 Barrels—S
 Bars, Horizontal, Portable—E
 Bars, Stall—E
 Bases, Baseball—S
 Bases, Flagpole—I
 Basins, Portable—S
 Baskets—S
 Batons—S
 Bats—S
 Batteries, Electric—S
 Beakers—S
 Beam, Compass—E
 Bearings—S
 Bedding—S
 Beds—E
 Bellows, Hand—S
 Bellows, Power—E
 Bells, Hand or Desk—S
 Belts—S
 Benches—E
 Bicycles—E
 Binoculars—E
 Blades, Saw—S
 Blankets—S
 Bleachers, Outdoor, Fixed—I
 Bleachers, Indoor, Fixed—BF
 Bleachers, Portable—E
 Blinds, Venetian—BF
 Blowers—E
 Blowpipes—S
 Boards, Bread—S
 Boards, Bulletin, Portable—E
 Boards, Bulletin, Fixed—BF
 Boards, Games—S
 Boards, Drawing—S
 Boards, Emery—S
 Boards, Ironing, Built-in—BF
 Boards, Ironing, Portable—E
 Boards, Mounting—S
 Boats—E
 Bobbins—S
 Bookcases, Portable—E
 Books—S
 Boots—S
 Bowls—S
 Bows—S
 Boxes—S
 Brakes and Folders, Hand or
 Power—E
 Bridges, Wheatstone and
 Similar—E
 Bridles—S
 Briefcases—S
 Brooders—E
 Brooms, Hand—S
 Brooms, Power Driven—E
 Brushes—S
 Buckets—S
 Buffers, Electric—E
 Burettes—S
 Burners, Bunsen—S
 Bushings—S

Cabinets, Fixed
 Cabinets, Portable—E
 Cables—S
 Cages—E
 Calipers—S
 Calorimeters—E
 Cameras—E
 Candlesticks—S
 Canners—E
 Cappers—E
 Caps, Metal—S
 Carts—E
 Cases, Cardboard—S
 Cases, Display—E
 Cases, File—E
 Cases, Laboratory—E
 Cases, Musical Instruments,
 Large—E
 Cases, Musical Instruments,
 Small—S
 Cases, Type—E
 Casters—S
 Cells, Photoelectric—S
 Centrifuges—E
 Chains—S
 Chairs—E
 Chairs, Folding—E
 Chalkboards, Fixed—BF
 Chalkboards, Portable—E
 Chargers, Battery—E
 Charts, Large—E
 Charts, Small—S
 Chemicals—S
 Chimes, Large—E
 Chimes, Small—S
 Choppers, Food, Hand-
 operated—S
 Choppers, Food, Power—E
 Clamps—S
 Cleaners, Flue—S
 Cleaners, Steam Vapor—E
 Cleaners, Vacuum—E
 Clinometers, Photoelectric—E
 Clippers, Electric—E
 Clippers, Hand—S
 Clock Systems, Program,
 Electric—SS
 Clocks, Desk—S
 Clocks, Wall—E
 Clocks, Watchmen, Time—E
 Cloth—S
 Clothing—S
 Colorimeters—E
 Compasses, Blackboard—S
 Compasses, Drawing—S
 Compasses, Magnetic—E
 Compasses, Magnetic, Pocket—S
 Compounds—S
 Compressors, Air—E
 Conveyors—E
 Cookers, Pressure—E
 Coolers, Water—E
 Copyholders, Small—S
 Copyholders, Large—E
 Costumes, Theatrical—S
 Cots—E
 Couches—E
 Counters, Fixed—BF
 Counters, Revolution and
 Stroke—S
 Crucibles—S
 Crystals, Watch—S
 Curbs—I
 Curtains, Stage—BF
 Curtains, Cyclorama—BF
 Curtains, Window—S

Cutlery—S
 Cutters, Large—E
 Cutters, Small—S
 Cylinders, Gas—E

 Desks—E
 Dictionaries, Abridged—S
 Dictionaries, Large Unabridged—E
 Discs, Optical—E
 Dishes—S
 Dishwashers, Fixed—BF
 Dishwashers, Portable—E
 Dispensers, Soap—S
 Dollies—E
 Drapery—BF
 Dressers, Emery Wheel—S
 Drills, Hand—S
 Drills, Power—E
 Driveways—I
 Drugs—S
 Drums, other than musical—S
 Dryers—E

 Easels, Large—E
 Easels, Small—S
 Edgers, Lawn—E
 Electromagnets, Laboratory—S
 Embossers—E
 Encyclopedia, Set—E
 Engines, for use in Classrooms—E
 Enlargers—E
 Extensometers—E
 Extinguishers, Fire—E
 Electrical System—SS
 Fans, Electric, Portable—E
 Fences—I

 Figures, Geometrical, Models, in Sets—E
 Films, Motion Picture—E
 Films, Photographic—S
 Filmstrips—S
 Firearms—E
 Fire Safety Systems—SS
 Flagpoles—I
 Flags, Large—E
 Flags, Small—S
 Flashlights—S
 Flasks—S
 Floodlights, Portable—E
 Floor Covering, Wall to Wall—BF
 Fluoroscopes—E
 Food—S
 Forceps—S
 Forges—E
 Forms, Dress—E
 Frames, Blueprint—E
 Freezers—E
 Furnaces—E
 Furniture—E

 Galvanometers—E
 Galvanoscopes—E
 Games—S
 Gases—S
 Gates—I
 Gauges, Alignment, Cambers, Toe-in—E
 Gauges, Tire—S
 Generators, Integral Parts of Larger Units—S
 Generators, Not Integral Parts of Larger Units—E

Glasses, Magnifying, Ophthalmic—S
 Glassware—S
 Globes, Geographic, Large Stand Type—S
 Globes, Geographic, Small Desk Type—S
 Goalposts—I
 Grading—I
 Grinders, Coffee—E
 Grinders, Hand Operated—S
 Grinders, Power Operated—E
 Growlers, Armature—E
 Guns, Starting—E
 Gyroscopes—E

 Hacksaws, Power—E
 Hammers, Power—E
 Hampers—S
 Heaters—E
 Heating Systems—SS
 Hoists—E
 Holders, Change—S
 Holders, Dictionary—E
 Horses, Gym Equipment—E
 Horseshoes—S
 Hurdles—E
 Hydrometers—S
 Hygrometers—S

 Implements, Farm—E
 Incinerators, Fixed—I
 Incinerators, Portable—E
 Incubators—E
 Instruments, Band and Musical—E
 Instruments, Dental, Medical, Small—S

 Instruments, Drafting, Drawing—S
 Instruments, Recording, Electrical—E
 Instruments, Surveying—E
 Instruments, Testing—E
 Intercommunication Systems—SS
 Interferometers—E

 Jacks, Garage Type—E
 Jacks, Mechanical—S
 Jointers—E

 Kettles, Large—E
 Kettles, Small—S
 Kilns—E
 Kits, First Aid—S

 Ladders, Large—E
 Ladders, Small—S
 Lamps—E
 Landscaping—I
 Lathes—E
 Lawns—I
 Lecterns—E
 Ledgers—S
 Lenses, Photo—E
 Levels, Surveying—E
 Lifts, Vehicle—E
 Light Systems—SS
 Lighting Units, Blueprinting—E
 Liners, Staff, Music—S
 Linoleum—S
 Livestock—E
 Lockers, Built-in—BF
 Lockers, Movable—E
 Locks—S
 Looms—E

Machines, Large—E
 Machines, Small, Hand—S
 Maps, Large—E
 Maps, Small—S
 Markers, Line, Large—E
 Markers, Line, Small—S
 Matrix, Type—S
 Mats, Door and Bath—S
 Mats, Gymnasium, Tumbling,
 Wrestling—E
 Mattresses—E
 Medicines—S
 Megaphones, Nonpowered—S
 Megaphones, Powered—E
 Metals, Linotype—E
 Microfilm Readers and
 Viewers—E
 Micrometers—E
 Microphones—E
 Microprojectors—E
 Microscopes—E
 Minerals, Laboratory—S
 Mirrors, Large, Wall—E
 Mirrors, Small—S
 Mitre Boxes—E
 Models, Dress—E
 Models, Shop and
 Laboratory—E
 Mortisers—E
 Motors, Not Integral Parts of
 Larger Units—E
 Mowers, Lawn—E

 Nets, Cloth—S
 Nets, Steel—E

 Oars—E
 Ohmmeters—E

 Organs—E
 Oscillators—E
 Oscillographs—E
 Oscilloscope—E
 Ovens—E

 Paints—S
 Palettes—S
 Pallets—E
 Pans, Large—E
 Pans, Small—S
 Pantographs—S
 Parts, Automotive—S
 Parts, Radio, Resistors, Tubes,
 Transformers—S
 Parts, Repair—S
 Paving—I
 Peelers, Electrical—E
 Peelers, Hand—S
 Penetrometers, Soil—E
 Perforators, Large—E
 Perforators, Small—S
 Pestles—S
 Phonographs—E
 Photometers—E
 Pianos—E
 Pictures, Wall, Large—E
 Pictures, Small—S
 Pipe Dies—E
 Pipettes—S
 Pitchers—S
 Pitch Pipes—S
 Planers, Power—E
 Plates, Addressing Machine—S
 Plates, Bench—E
 Plates, Hot—E
 Platforms—E
 Playground Equipment,
 Fixed—I

Rectifiers—E
 Reels, Hose—E
 Reels, Motion Picture Film—S
 Reflectors, Parabolic—E
 Refrigerators—E
 Registers, Cash—E
 Retorts, Glass Laboratory—S
 Rheostat—E
 Rings, Boxing—E
 Rings, Flying—E
 Robes—S
 Rollers, Lawn—E
 Routers—E
 Rugs, Room Size—E
 Rugs, Scatter—S

 Saccharimeters—E
 Safes—E
 Sanders, Electric—E
 Sanitary Systems—SS
 Sawhorses—E
 Saws, Power—E
 Scales, Beam Balance—E
 Scales, Spring—S

 Scalpels—S
 Screens, Projection,
 Built-in—BF
 Screens, Projection, Movable—E
 Sealers, Envelope,
 Mechanical—E
 Seed, Grass—S
 Separators, Milk—E
 Shades, Window—BF
 Shakers, Power—E
 Shapers—E
 Sharpeners, Electrical—E
 Sharpeners, Pencil—S
 Shears, Power-operated—E

 Playground Equipment,
 Movable—E
 Playground Surfacing—I
 Pointers—S
 Planimeters—E
 Polarisopes—E
 Poles, Vaulting, Bamboo—S
 Poles, Vaulting, Metal—E
 Posts, Fixed—I
 Pots, Large—E
 Pots, Small—S
 Presses, Mechanical—E
 Prisms—S
 Projectors—E
 Protector, Check—E
 Pruners, Power—E
 Psychrometers—S
 Public Address System,
 Portable—E
 Public Address System,
 Installed—SS
 Pumps, Large—E
 Pumps, Small—S
 Punches, Electrical—E
 Pyrometers—E

 Quivers—S

 Racks, Bicycle, Fixed—I
 Racks, Bicycle, Portable—E
 Racks, Large Stand—E
 Rackets—S
 Radios—E
 Rams, Hydraulic—E
 Reamers—S
 Recorders, Sound—E
 Recording, Tape and Wire—S
 Records, Phonograph—S

Shelves, Kiln—S
 Shelving—BF
 Shoes—S
 Shrubs—I
 Sidewalks—I
 Signs, Large—E
 Signs, Small—S
 Silk Screen Printing Apparatus,
 Complete Units—S
 Skeletons—E
 Skis—S
 Slicers, Bread, Mechanical—E
 Slides, Microscope—S
 Slides, Projector—S
 Sound Systems—SS
 Specimens, Laboratory—S
 Spectroscopes—E
 Sphygmomanometers—E
 Spirometers—E
 Spotlights—E
 Sprayers, Power—E
 Spreaders, Manure—E
 Spreaders, Tire—E
 Springs—S
 Sprinklers, Lawn, Movable—S
 Sprinklers, Lawn, Traveling—E
 Sprinkling Systems, Lawn—I
 Stacks, Book—E
 Stadia Rods—E
 Standards, Jump—E
 Stands, Chart—E
 Stands, Dictionary—E
 Stands, Engine Repair—E
 Staplers, Foot or Power
 Operated—E
 Staplers, Small, Hand—S
 Stationery—S
 Statues—E
 Stereoscopes—E
 Sterilizers—E
 Sticks, Composing—S
 Sticks, Hockey—S
 Stitchers—E
 Storm Drain Systems—E
 Stoves—E
 Stretchers—E
 Striking Bag Outfits—E
 Sweepers, Carpet, Electric—E
 Sweepers, Hand—S
 Synchronizers, Camera—S
 Tables—E
 Tableware—S
 Tackling Dummies, Football—S
 Tanks, Bulk Storage—E
 Tapes, Measuring—S
 Telephone Systems—SS
 Television Sets—E
 Tents, Wall—E
 Tents, Shelter—S
 Test Tubes—S
 Theodolites—E
 Thermographs—E
 Thermometers—S
 Timers, Large—E
 Timers, Small—S
 Tool Sets, Hand—E
 Tools, Hand, Not in Sets—S
 Tools, Power—E
 Topsoil—I
 Towels—S
 Toys, Large—E
 Toys, Small—S
 Tractors—E
 Trampolines—E
 Transformers, Laboratory—S

Transit, Engineers—E
 Transmissions, Not Integral
 Parts of Larger Units—E
 Transmitters—E
 Trays—S
 Trees, Hall—E
 Trees—I
 Triangles, Drafting—S
 Trimmers, Hedge, Power—E
 Tripods—E
 Trucks, Hand, Motor—E
 Tunnels, Models, Wind—E
 Turf—I
 Typewriters—E
 Uniforms—S
 Urns, Coffee—E
 Urns, Flower—S
 Utensils—S
 Valves, Large, Automatic—E
 Small—S
 Vaporizers, Electric—S
 Vases—S
 Ventilating Systems—SS
 Vessels, Large—E
 Vessels, Small—S
 Vibrographs—E
 Vises—E
 Voltmeters—E
 Wagons—E
 Walls, Retaining—I
 Washbasins, Portable—S
 Washers and/or Dryers—E
 Watches, Stop—S
 Water System—SS
 Wheelbarrows—E
 Wringers, Cloth—S
 Wringers, Mop, Large—E
 Wringers, Mop, Small—S
 Writers, Check—E

IV

SUPPLIES, EQUIPMENT AND CAPITAL OUTLAY*

Distinguishing between supplies and equipment and between equipment and capital outlay is frequently difficult. However, districts must correctly identify each expenditure to maintain necessary accounting uniformity.

Determining whether an item is equipment or supplies can be determined by the length of time it is serviceable and its contribution to the plant value.

Supplies are consumed and replaced without increasing the value of physical properties of the district. Equipment has relatively permanent value -- its purchase increases the value of district physical property.

Expenditures for equipment, improvement of sites, and building are usually charged as capital outlay; those for supplies, as current expense. The original purchase of equipment or of capacity-expanding equipment is recorded in object classification 6400; expenditures for replacement of equipment are charged to 4800.

All community college districts should use the same criteria for making these decisions.

Criteria to Distinguish Supplies From Equipment

Supplies are expendable, consumed or worn out, deteriorating in use, or easily broken, damaged, or lost. Examples: paper, pencils, cleaning materials, nails, scissors, test tubes, thumbtacks, and keys.

Items with relatively short service life and replaced frequently are charged as supplies. Examples: brooms, chamois, and rubber stamps.

Some articles do not belong to either of these groups. They have characteristics of equipment but low unit cost, are frequently lost, broken, or worn out and replaced in normal use. To obtain uniformity, the classifier should assign items to the various classifications on the basis of the answers he must give to questions in the following list which pertain here. If the answer to any one of these five questions is yes, the item should be classified as a supply, and recorded under object classification 4300-4700. If all answers are no, the item should be classified under object classification 4800 or 6400.

1. Does the item lose its original shape and appearance with use?
2. Is it consumable, with a normal service life of less than two years?
3. Is it easily broken, damaged, or lost in normal use?
4. Is it usually more feasible to replace it with a new unit than repair it?
5. Is it inexpensive having the characteristics of equipment? Does the small unit cost make it inadvisable to capitalize the item?

EC 72205 requires that a historical record of all items of equipment whose cost exceeds two hundred dollars (\$200) per item shall be maintained on an inventory system. Districts may wish to establish, by local governing board action a lower minimum dollar amount for an equipment item.

*Buildings, sites, and site improvements

Criteria for Identifying Capital Outlay

Capital outlay expenditures result in acquisition of capital assets or additions to capital assets. These expenditures are for sites; improvement of sites; buildings or their improvement; and purchase of initial or additional equipment and purchase of books for new or major expansion of libraries.

Equipment (6400) includes movable personal property of a relatively permanent nature and/or of significant value. Examples: furniture, machines, musical instruments and vehicles.

Nonconsumable articles generally classified as supplies should be classified as equipment if they are purchased to start or expand materially the equipping of another facility. Equipment constructed for the district should have recorded the cost of all the materials and labor in the total cost of the item produced.

New sites and improvement of sites (6110, 6120) includes acquisition of land, improvement of new and old sites and adjacent ways, and acquisition of physical property of a permanent nature attached to land. Examples: land, curbs, grading, playground surfacing, retaining walls, sidewalks, storm drain systems, landscaping, driveways, parking lots, fixed playground apparatus, and flagpoles.

Building (6200) includes new construction, improvements and remodeling, fixtures, and service systems. Construction or purchase of new buildings and additions, includes advertising costs, architectural and engineering fees, blueprints, inspection, tests and examinations, demolition, razing of existing obsolete or old buildings to clear sites for new buildings, building fixtures and service systems, and any other expenditures directly related to the construction or acquisition of buildings.

Also included are alterations, remodeling, renovations, and replacement of buildings in whole or in part. Such improvements include replacing existing building units or construction improved or superior units, usually resulting in more efficient or longer-lasting property. Significant improvement should be considered a capital outlay.

Improvement of buildings must be recorded under object classification 6200.

Fixtures include attachments which function as an integral part of the building. Such fixtures are generally accepted as real property and lose functional identity as separate units.

Service Systems

Service systems serve single function throughout a building; are usually included as a part of the original construction or subsequently added; are an integral part of a building; and are expected to have a long and useful life.

Such systems are generally accepted as real property and lose identity as separate units. Examples: intercommunication systems or heating and ventilating systems, electrical and plumbing systems.

To be classified as either a building fixture or a service system, an item must conform to five criteria:

1. attached securely to the building,
2. functions as part of the building,
3. removal of the item results in visible damage to the building or impairs the designed use of the facility,
4. is generally accepted as real property (not personal property), and
5. loses identity as a separate unit.

Fixed assets can be acquired by purchase, rental, lease, or lease with option to purchase. Purchase of a fixed asset is charged as any other purchase for which title passes upon receipt of payment.

Rental of a fixed asset does not increase the assets of the district and therefore is not capital outlay. Rentals are charged to 5XXX, except for equipment rented for specific capital outlay projects (e.g., a tractor for a major landscaping project). The latter should be added to that project as a capital expenditure.

Lease of a fixed asset where title will not pass to the district is charged to 5XXX.

Lease with option to purchase that will result in the acquisition of a fixed asset is charged to 6500.

NOTE: See also Appendix "D".

- 5) Pay sabbaticals from lottery funds.
- 6) Add growth factor (\$180,000-200,000).
- 7) Add augmentation.
- 8) Add "float" from personnel changes.
- 9) Add accrued interest in lottery carry-over.
- 10) Add accrued interest from reserves.

M/S/C (P. Freeman/B. Trotter) -- Ayes: 7 Noes: 0
Abstention: 1 (H. Fairly)

To authorize program heads (J. Romo, L. Fairly, M. Bobgan, and C. Hanson) to meet regarding prioritizing budget cuts and to submit their recommendations on same to CPC.

M/S (H. Fairly/B. Trotter)

To establish a CPC ad hoc committee for the purpose of working with Dr. Hanson in the budget building process for the 1987-88 year.

There was considerable discussion regarding the relation of budget planning to five-year departmental planning. L. Fairly stated that the possible budget cuts were convenient ones and did not relate to five-year plans or institutional priorities. D. Oroz commented on the lack of feedback from CPC when resource requests are submitted. The issue of CPC's function as a budget planning committee was also addressed.

J. Romo requested that the proposed ad hoc committee also address the procedures CPC uses for reviewing resource/planning requests and the committee's role in the college-wide planning process.

M/S/C (H. Fairly/B. Trotter) -- Unanimous

To establish a CPC ad hoc committee for the purpose of working with Dr. Hanson in the budget building process for the 1987-88 year; also, said committee will clarify CPC's role in the college-wide planning process and procedures used by CPC for resource/request reviews.

It was noted that the ad hoc committee membership will be announced at a later date.

V. PRIORITIZATION OF RESOURCE REQUESTS

Resource requests for Business Services, Continuing Education, Instruction, and Student Services were distributed. Members were asked to review same and provide comments at the next meeting.