Section V - Informational Section

FISCAL YEAR | 2010 2011

COMMITMENT | RESPECT | EXCELLENCE | ACCOUNTABILITY | DIVERSITY

Richland Community College

V. INFORMATIONAL SECTION

GLOSSARY

Academic Support. Academic support includes the operation of the library, educational media services, instructional materials center, and academic computing used in the learning process. It also includes all equipment, material, supplies, and costs that are necessary to support this function.

Accrual Basis. The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Annual Budget. A budget applicable to a single fiscal year.

Appropriation. A designation for expenditure.

AQIP. Academic Quality Improvement Program. A program for comprehensive College self-improvement.

Assess. To value property officially for the purpose of taxation.

Bond. A written promise to pay a specific sum of money called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate. The difference between a note and a bond is that the latter runs for a period of time and requires greater legal formality.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Document. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budgetary Control. The control or management of a government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Outlay. Capital outlay for all funds except proprietary funds should be recorded as an expenditure of the appropriate fund and as an asset of the General Fixed Assets Account Group.

Conference and Meeting Expense. Conference and Meeting expenses associated with College related travel.

Contractual Services. Charges for services rendered by firms or persons not employed by the local Board of Trustees.

Corporate Personal Property Replacement Tax. A tax collected by the Illinois Department of Revenue as replacement personal property tax under Public Act 81-1st-S.S.-1. Section 616 of the State Revenue Sharing Act requires taxing districts to first apply any replacement taxes against the required debt service for any bonds outstanding as of December 31, 1978.

Credit Hour Grant. State support based on student and programmatic enrollments.

Current. A term which, applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods. It usually connotes items likely to be used or converted into cash within one year.

Current Funds. Those funds through which most educational functions of the College are financed. The acquisition, use and balances of the College's expendable financial resources and the related liabilities are accounted for through current funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination.

Debt Limit. The maximum amount of gross or net debt which is legally permitted.

Deferred Revenues. Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under modified accrual basis of accounting, such amounts are measurable but not available.

Deficit. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period.

EAV. Equalized Assessed Valuation.

Employee Benefits. The cost of all employee benefits including the portion of insurance paid for by the College (not including the portion withheld from the employee's wages, when both the employee and the college contribute toward the benefit), sabbatical leave salaries, and any pension contributions paid by the community college district.

Encumbrance. A reservation against a current year's expenditure appropriation.

Equalization Grant. Formula driven State support based on property tax base and student enrollment.

Expenditures. Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

Extension. Refers to the amount of taxes a governmental unit is to receive.

Facilities Revenue. Revenue from the use of college facilities.

Federal Governmental Sources. Revenues from all agencies of the Federal Government.

Fixed Assets. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Fixed Charges. Charges for rentals, debt principal and interest, and general insurance.

Fund. An independent fiscal and accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Type. In College and University accounting, all funds are classified into two generic fund types: Current and Plant.

GAAP. Generally Accepted Accounting Principles.

GASB. Governmental Accounting Standards Board.

General Materials and Supplies. Costs of all general material and supplies.

GFOA. Government Finance Officers Association

IBHE. Illinois Board of Higher Education

ICCB. Illinois Community College Board. The College's state coordinating agency through which state funding is appropriated.

ISBE. Illinois State Board of Education.

Institutional Support. Institutional support includes expenditures for central executive-level activities and support services that benefit the entire institution. Administrative data processing, insurance costs, legal fees, provision for contingencies, scholarships, non-operating expenses, and tuition chargebacks. Examples include expenses for the President's Office, Business Office, Marketing and Public Information, Personnel Services, Administrative Information Systems, and Board of Trustees.

Instruction. Instruction consists of those activities dealing directly with or aiding in the teaching of students. It includes the activities of the faculty in the baccalaureate-oriented transfer, occupational-technical career, general studies, and remedial and ABE/ASE programs (associate degree credit and certificate credit). It also includes all equipment, materials, supplies, and costs that are necessary to support the instructional program.

Interfund Transfers. All interfund transactions except loans or advances, quasi-external transactions, and reimbursements are transfers.

Internal Control. A plan of organization under which employees' duties is so arranged and records and procedures so designated as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover, under such a system, the procedures to be followed are clearly established and require proper authorization by designated officials for all actions to be taken.

Investment Revenue. Revenue from investments such as certificates of deposit.

LEED. An acronym for Leadership in Energy and Environmental Design, a certification system through the U.S. Green Building Council.

Levy. (Verb) To impose taxes for the support of college activities. (Noun) The total amount of taxes imposed or requested by a government.

Local Governmental Sources. Revenues from district taxes, from chargebacks, and from all governmental agencies below the state level.

MAP. Monetary Award Program – State provided student tuition awards.

Modified Accrual Basis. Under the accrual basis of accounting, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current period." Expenditures are recognized when the related fund liability is incurred except for: (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need to be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. All government funds and expendable trust funds are accounted for using the modified accrual basis of accounting.

O & M. Operations and Maintenance.

Object. Expenditure classifications grouped by materials or services purchased; further divided for cost accounting and control purposes.

Operation and Maintenance of Plant. Operation of plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities, as well as equipment, materials, supplies and costs that are necessary to support this function.

Organized Research. Organized research includes any separately budgeted research projects, other than institutional research projects that are included under institutional support, whether supported by the college or by an outside person or agency. It also includes all equipment, materials, supplies and costs that are necessary to support this function.

Other Expenditures. This object is reserved for all expenditures that cannot be classified in any other object classification.

Other Revenues. Revenues which do not fit into specific revenue source categories.

PELL. Federal student aid awards.

PHS. Protection, Health & Safety

Plant Fund. Operation and Maintenance Fund (Restricted) and Bond and Interest Fund - This fund is used to account for financial resources to be used for building purposes and the acquisition or construction of major capital facilities.

Program. A level in the classification structure hierarchy representing the collection of elements serving a common set of objectives that reflect the major institutional missions and related support activities.

Property Taxes. Compulsory charges levied on real property by the District for the purpose of financing services performed for the common benefit. Revenues equal the District's assessed valuation multiplied by the property tax rates.

Provision for Contingency. Budgetary appropriations that are set aside for unforeseen expenditures. The Board of Trustees must approve a budget adjustment by resolution to transfer from the Provision for Contingency budget account to the appropriate budget account in accordance with the Illinois Public Community College Act. This adjustment is usually made at the end of the fiscal year.

Public Service. Public service consists of non-credit classes and other activities of an educational nature, such as workshops, seminars, forums, exhibits, and the provision of college facilities and expertise to the community designed to be of service to the public.

Revenues. (1) Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers-in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1, operating transfers-in are classified separately from revenues.

SEOG. Supplemental Educational Opportunity Grant.

SOS. Secretary of State.

Salaries. Salaries and wages paid to an employee, before any deductions, for personal services rendered to the community college district.

State Governmental Sources. State revenues from all state governmental agencies.

Student Services. The student services function provides assistance in the areas of financial aid, admissions and records, health, placement, testing, counseling, and student activities. It includes all equipment, materials, supplies, and costs that are necessary to support this function.

Student Tuition and Fees. All tuition and fees, less refunds, remissions, and exemptions, assessed against students for educational and general purposes.

USGBC. United States Green Building Council

Utilities. This account provides for all utility costs necessary to operate the plant and for other on-going services.

WIA. Workforce Investment Act – Provides tuition scholarships.

Descriptions of Major Divisions and Programs

Following is a brief description of the major divisions and programs within the College, taken from the College's Environmental Scan that was completed in September 2007. Some of the content has been updated to reflect changes in the College. A full copy of the Environmental Scan is available for viewing on the Richland Community College Website at
http://www.richland.edu/system/files/improvement/environmental_scan_2007.pdf
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Administrative Structure

An eight-member Board of Trustees governs Richland Community College. Seven of the members are elected at large by the citizens of Community College District #537 to six-year terms. The eighth member is a student trustee elected annually by RCC's student body. The Student Trustee may cast an advising vote to show position and can make and second motions. The Board of Trustees is responsible for hiring the College's president and creating and enforcing College policies.

The Trustees meet the third Tuesday of every month in the College's Board Room. Special meetings are also called as required. All meetings of the Board and its committees are open to the public except for discussion of certain exempt matters including those relating to certain personnel matters, matters of commercial or financial sensitivity, certain matters relating to education, or legal matters. The general public is invited to attend all Board meetings, and time is set aside during these meetings for citizens to address the Board and to make their opinions known.

The College is divided into four general areas: Finance and Administration, Student and Academic Services, Economic Development and Innovative Workforce Solutions and Executive for Office of the President and Development. In addition, the Executive Director of Public Information/Chief of Staff and the Executive Director of the Foundation report directly to the President.

The Organizational Chart in Section II outlines the College's reporting structure. These areas work collaboratively to achieve the ultimate purpose of the institution—student success.

The full-time and adjunct faculty are represented by the American and Illinois Federation of Teachers, while all other College employees do not fall under a collective bargaining agreement.

Baccalaureate/Transfer Programs

RCC has a strong reputation of academic excellence as students transfer to four-year colleges and universities throughout the state. Students may elect to complete a degree or transfer credits without the degree. Two-year transfer degrees include the following:

- Associate in Arts (AA) – minimum 60 credit hours.
- Associate in Science (AS) – minimum 60 credit hours
- Associate in Fine Arts (AFA) – minimum 64-66 credit hours
- Associate in Engineering Science (AES) - minimum 68 credit hours
- Associate in Arts in Teaching (AAT) – 64 credit hours

In addition, an Associate in Liberal Studies (ALS) (minimum 63 credit hours) is not designed to transfer. The curriculum is designed for students who desire up to two years of college study for their personal development. It is also designed to provide students an initial opportunity to pursue various areas of interest and subsequently to select a more specific educational objective, such as a particular occupational program or a baccalaureate-oriented associate degree.

Institutions where RCC students generally transfer include University of Illinois at Springfield, Eastern Illinois University, Southern Illinois University at Carbondale, Illinois State University, Millikin University, Southern Illinois University at Edwardsville, University of Illinois at Urbana/Champaign, Northern Illinois University, Western Illinois University, University of Phoenix, Bradley University, Greenville College, and Franklin University.

Occupational Programs

Completion of programs designated as occupational generally results in Associate in Applied Science degrees and basic and advanced certificates. Recent articulation agreements in specific programs have eased transfer to four-year colleges and universities for students who decide to continue their education.

Programs and courses:

Business and Technology Division (B&T)

Currently, the Division has 20 AAS degree variations and 47 certificate options. In addition, B&T has available over 79 credit courses in accounting, automotive technology, business administration, marketing, management, culinary arts, HVACR, information technology, and office technology.

The Division has made significant progress in alternative scheduling formats. Included in these are, Online, Hybrid, One-Night/Per Week, and Stacked Companion Classes (i.e. come one night per week and get two classes), and weekend classes. The Division has recently decreased its emphasis with online programming in favor of hybrid courses to ensure program and course quality. However, faculty hope to increase this programming as new technology will increase the quality of teacher-student interaction in the online environment.

Communications, Education, Humanities and Fine Arts

Occupational programs found in this division include Early Childhood Education and Graphic Arts.

Early Childhood Education-The program uses a career lattice, or vertical approach, designed by a statewide committee, to facilitate a clear pathway for early childhood students to transition from a certificate program into an AAS or AAT degree program. The new degree programs are being developed to align with the statewide plan and its common core of courses that are transferable to a four-year college/university program. Individuals will be able to enter the career lattice at any point in their growth as professionals and exit at the level of education desired.

Graphic Arts–With the proliferation of computer graphics in everyday use, this program trains students towards a graphics designer career in one or more of the three primary careers: print graphics, web design and 3D animation or modeling. Using RCC art faculty, the focus of the coursework is applied, with primary emphasis on enhancing the aesthetic values in art and design. The program runs online as well as providing three new certificate options in FY11. New courses, such as Advanced 3D Design, Digital Painting, and Introduction to Multi-Media, keep up with industry standards and student needs and interests.

The Graphic Arts Program is cross-disciplinary, so students must enroll in courses in Fine Arts and Graphic Design, consisting of eight courses that transfer to most Illinois universities and twelve courses designed for students desiring to enter the workforce. The Graphic Arts Program is currently developing articulation agreements with state universities.

Correctional Education Programs Division

Since 2000, Richland Community College has been providing educational services to persons incarcerated in state correctional centers through a contractual relationship with the Illinois Department of Corrections. Beginning with the Decatur Correctional Center

and now additionally serving Lincoln, Logan, and Pontiac Correctional Centers, the College offers programs leading to occupational certificates in the fields of Business Management, Commercial Custodial Services, Computer Technology, Construction Occupations, Food Service and Horticulture. On a limited basis, general studies baccalaureate courses are also made available. Offenders must qualify for admission to the College before being enrolled in any of these credit-hour programs. Programs in preparation for employment and developmental math are also offered at selected facilities.

Health Professions Division

Division programs include Registered Nurse (RN), Practical Nurse (PN), Certified Nurse Assistant (CNA), Pharmacy Technician, Radiography, Surgical Technology, Phlebotomy, and Emergency Medical Services. These programs vary from two-year degree programs to single semester certificate programs. The addition of the Schrodt Health Education Center in 2003 greatly enhanced the health professions programs, enabling growth and providing exceptional training facilities for students. In 2005 "Stan," an adult human patient simulator, was added, followed in 2006 by "Petey," a pediatric simulator. This technologically advanced equipment allows for the development and integration of complex patient care scenarios into curriculum of multiple programs.

All health professions programs are designed as special admissions programs, with completion of prerequisites and testing prior to admission. Attendance at a Health Professions Orientation is required for students to receive necessary admissions information.

Mathematics and Sciences Division

The Division has two occupational programs–Fire Science and Criminal Justice.

Fire Science–Currently, 19 courses lead to an AAS degree in Fire Science; an Advanced Certificate in Fire Science Technology Specialist; and Basic Certificates in Fire Company Officer, Fire Inspector, Fire Technician, and Fireground Commander.

Criminal Justice– Currently, 16 courses lead to AAS degrees in Criminal Justice and Corrections; Certificates and Advanced Certificates in Correctional Officer, Emergency Telecommunications Specialist, Patrol Officer, and Probation and Parole Officer.

Continuing and Professional Education Division

Courses in Continuing and Professional Education are divided into five areas: Career and Technical Educational Classes, Commercial Drivers License, Community Education, Fitness, and Workforce Training.

Career and Technical Educational Courses The division offers programs in agribusiness, biofuels, drafting & design engineering, engineering technology, horticulture, and welding. A variety of training options are available, from full day classes to short-term workshops, in the evenings, during the day and on Saturdays. These programs develop an educated, prepared, adaptable, and competitive workforce.

Commercial Drivers License Training (CDL)—The CDL program offers a number of training options for prospective drivers. The most popular option, based on enrollment, is the Tractor/Trailer Driver Training. In addition, a CDL refresher course is offered for those who possess a valid Class-A license but who are not currently employed.

Community Education—This area continues to be successful in discovering new areas of interest for courses that are enjoyable, informative or entertaining.

Fitness—New objectives in this area are being developed to position the Fitness Center at RCC as one that can dispense personalized health information and strategies for achieving a desired state of physical well-being. Since RCC is an educational institution, the Fitness Center is developing the capability to provide national certification for personal trainers and instructors, increasing the marketability of trainees in the growing fitness field.

Workforce Training – The demand for commercial truck drivers is growing and the nation-wide shortage is expected to continue. Plans are progressing for a Trucking Advisory Board, comprised of representatives from trucking companies, as a way to increase opportunities for graduates and maintaining a program that reflects the training needs of the industry.

Student Services—Enrollment Services and Teaching and Learning Support Services

Since June 2002, the divisions with responsibilities in student and academic support have undergone several changes.

- June 2002--Merger of Student Development and Services Division and Academic Affairs under one Vice President, Student and Academic Services. Responsible for support services and academic divisions.
- September 2002—Creation of two support divisions, Enrollment Services and Retention Services.
- May 2004—Merger of Enrollment Services and Retention Services to create Enrollment and Retention Services; addition of Learning Resources Center to division responsibilities.
- September 2007—Separation into two divisions: Enrollment Services and Academic Support Services; change occurred as a results of changing student demographics and needs and increased attention to enrollment management and retention issues.

- September 2008—additional changes in reporting lines and change in division title to current configuration.

The **Enrollment Services Division** includes Career Services, Campus Life, Student Success, Financial Aid and Veterans' Affairs, Student Records, Admissions and Recruitment, and Counseling and Advising.

The **Teaching and Learning Support Services Division** includes Learning Accommodations Services, the Learning Resources Center, the Student Learning Center, the Testing Center, the Child Development Center, The Adele P. Glenn Academy for Early Childhood Education, and Student Support Services/TRiO.