

Chancellor's Office Fiscal and Compliance Reports

California Community Colleges Chancellor's Office
Natalie Wagner, Attendance and Residency Specialist
Wrenna Finche, Director Fiscal Standards and Accountability
March 15, 2019

AGENDA

- Summary of reports and due dates
- Apportionment related
- Annual Financial Audit
- Compliance
- CCFS-311 Annual Budget & Financial
- CCFS-311Q Quarterly Budget and Financial
- CCFS-320 Attendance Report

Finance & Facilities Division

Division Home Page
Fiscal Services Unit
 Apportionments
 Attendance Accounting/Residency
Fiscal Standards and Accountability Unit
 Fiscal Standards
 Fiscal Accountability
Facilities Planning Unit
Sustainability
Staff Directory

Division Links

Accounting Advisories and Fiscal Memorandums
Advisory Workgroup on Fiscal Affairs
Apportionment Reports
Auxiliary Organization Manual
Budget News
Budget Workshop Documents
New College Education Center Planning
Emergency Conditions Memo
Emergency Preparedness
Facilities Planning Memorandums
Mandated Holidays Memo
Proposition 39
Reporting Calendar
Student-Centered Funding Formula

Financial and Compliance Reports and Due Dates

http://extranet.cccco.edu/Portals/1/CFFP/Fiscal_Services/Tools/Summary%20of%20Fiscal%20%20Compliance%20Reports%20Due%20to%20Chancellor's%20Office.pdf

Due Dates	Due to Chancellor's Office	Report/Form Link
January 15	Enrollment Fee Revenue for estimated current year (CCFS-323) used for First Principal	http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Submissions.aspx
January 15	Period 1 (P1) Apportionment Attendance Report (CCFS-320)	http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Submissions/OnlineCCFS320ReportingSystem.aspx
February 15	Quarterly Financial Status Report (311Q)	http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandardsandAccountabilityUnit/FiscalAccountability/QuarterlyFinancialStatus.aspx
March 1	Non-Resident Tuition Fee Worksheet	Memo provided annually
April 15	Enrollment Fee Revenue for estimated current year (CCFS-323) used for Second Principal	http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Submissions.aspx
April 15	Property tax & ERAF revenue for estimated current year (CY) (CCFS-329) used for Second Principal	http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Submissions.aspx
April 20	Period 2 (P2) Apportionment Attendance Report (CCFS-320)	http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Submissions/OnlineCCFS320ReportingSystem.aspx
May 15	Quarterly Financial Status Report (311Q)	http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandardsandAccountabilityUnit/FiscalAccountability/QuarterlyFinancialStatus.aspx
May 15	Notification of External Auditor Retained/Hired for Contracted District Audit Report	Memo provided annually
June 1	Part -Time Faculty Health Benefits Estimated Reimbursements (CCFS-360) Part -Time Faculty Office Hours Estimated Reimbursements (CCFS-365) due from Districts	Memo provided annually

Apportionment Related Reports

- Enrollment Fee Revenue – CFFP portal
 - Jan 15 (P1), April 15 (P2), Sept 15 (PY Actuals)
- Property Tax & ERAF – CFFP portal
 - April 15 (Estimate), Nov 15 (PY Actual)
- FTES CCFS-320 – CFFP portal – *more on this later in presentation.....*
 - Jan 15 (P1), April 20 (P2), Nov 1 (Recal)
- SCFF Program Award & Financial Aid Data – MIS portal
 - TBD

Annual Financial Audit

- Annual Audit Arrangements – Notification of Auditor Retained/Hired
 - Due May 15
 - Watch for reminder on listserv
 - Submit to fiscalstandards@cccco.edu
 - Used to develop accurate contact lists
- Annual Financial Audit Report
 - Due December 31
 - Audit Firm submits report to Audit Tracker web portal
 - Audit Report results are a component of fiscal health monitoring

Compliance Reports - Overview

For the following reports, the Chancellor's Office annually provides background memos, worksheets, and/or claim templates via the CBO_ALL and other email distribution lists. Reports are submitted to fiscalstandards@cccco.edu:

- Non-Resident Tuition Fee
 - Due March 1
 - Used to compile Non-Resident Tuition Fee Summary Report
- Part-Time Faculty Health Benefits and Office Hour* Claims
 - Due June 1 (estimated claims), November 1 (final claims for Recal)
 - Basis for distribution of state appropriations in support of Part-Time Faculty

* 2018 Budget Act included \$50 million in additional one-time funding for Part-Time Office Hour program

Continued...

Compliance Reports – Overview, continued

- Part-Time Faculty Parity Certification
 - Due November 1
 - Certification verifies eligibility to receive P-T Faculty Compensation funds
- Full-Time Faculty Obligation (FON) Report
 - Due November 30
 - Used to compile the FON Compliance report
 - Compares compliance FON to actual FON
 - Determines penalty for non-compliance with FON
 - Measures progress toward 75/25 goal with Full-Time FTEF to Total FTEF ratio

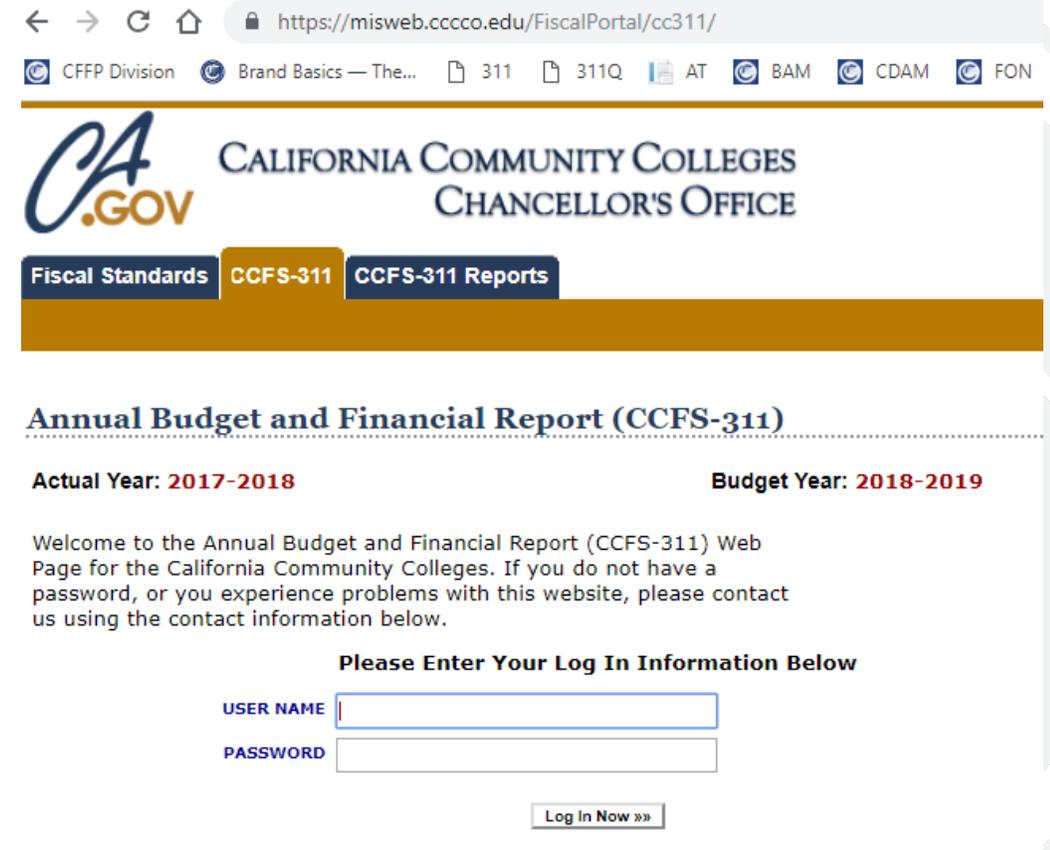
Full-Time Faculty Obligation Report

Full-Time Faculty Obligation	Full-Time Faculty Actual	Difference	Full-Time Faculty Actual	Part-Time Faculty Actual	Total Faculty Actual	Full-Time Faculty Percentage
140.6	159.6	19.0	159.6	146.5	306.1	52.1%
148.4	188.0	39.6	188.0	188.3	376.3	50.0%
30.3	41.0	10.7	41.0	57.0	98.0	41.8%
156.5	187.4	30.9	187.4	149.9	337.3	55.6%
183.8	190.8	7.0	190.8	112.7	303.5	62.9%
279.0	296.0	17.0	296.0	175.7	471.7	62.8%
305.0	0.0	-305.0	-	-	-	##
243.6	246.0	2.4	246.0	368.6	614.6	40.0%
176.0	176.0	0.0	176.0	121.6	297.6	59.1%
431.9	458.4	26.5	458.4	357.8	816.2	56.2%
28.0	96.0	68.0	96.0	62.7	158.7	60.5%
369.0	472.4	103.4	472.4	409.3	881.7	53.6%
10.7	0.0	-10.7	-	-	-	##

<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalStandardsandAccountabilityUnit/FiscalStandards/FullTimeFacultyObligation.aspx#Fall 2017 and Fall 2018>

CCFS-311 Annual Budget and Financial Report

- Tentative – July 15
- Adopted – Sept. 15
- Public Record – Sept. 30
- Submitted/Certified – Oct. 10



← → ↻ 🏠 <https://misweb.cccco.edu/FiscalPortal/cc311/>

📄 CFFP Division 📄 Brand Basics — The... 📄 311 📄 311Q 📄 AT 📄 BAM 📄 CDAM 📄 FON

CA.GOV CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Fiscal Standards **CCFS-311** CCFS-311 Reports

Annual Budget and Financial Report (CCFS-311)

Actual Year: 2017-2018 **Budget Year: 2018-2019**

Welcome to the Annual Budget and Financial Report (CCFS-311) Web Page for the California Community Colleges. If you do not have a password, or you experience problems with this website, please contact us using the contact information below.

Please Enter Your Log In Information Below

USER NAME

PASSWORD

CCFS-311 Annual Budget and Financial Report

Data Entry:

- Revenue
- Expenditures
- General Fund Budget
- Balance Sheet
- GANN Limit
- Interfund Transfers
- Lottery Actual and Budget
- EPA
- 50% Law
- Pension Costs

CCFS-311 Annual Budget and Financial Report Uses:

- Fiscal Health Monitoring
- Fiscal Trend Analysis
- Comparison to Annual Financial Audit Reports
- Reconciliation of EPA and Lottery Revenues
- Verify Compliance with 50% Law
- Communication of Student Fees due to Chancellor's Office for transfer to Student Senate

CCFS-311 District Reports

- Analysis of Compliance with the 50 Percent Law
- Combined Balance Sheet & Revenues, Expenditures and Fund Balance Data:
 - 10 - General Fund
 - 20 - Debt Service Funds
 - 30 - Special Revenue Funds
 - 40 - Capital Project Funds
 - 50 - Enterprise Funds
 - 60 - Internal Service Funds
 - 70 - Trust Funds

Continued...

CCFS-311 District Reports, continued

- Details of General Fund Revenue
- Expenditures by Instructional Activity, by Non-Instructional Activity
- GANN Report
- Revenues, Expenditures and Fund Balance Data
- Interfund Transfer
- Lottery, Budget & Actual
- Master Report
- EPA
- Pension Costs
- Student Representation Fee Invoice

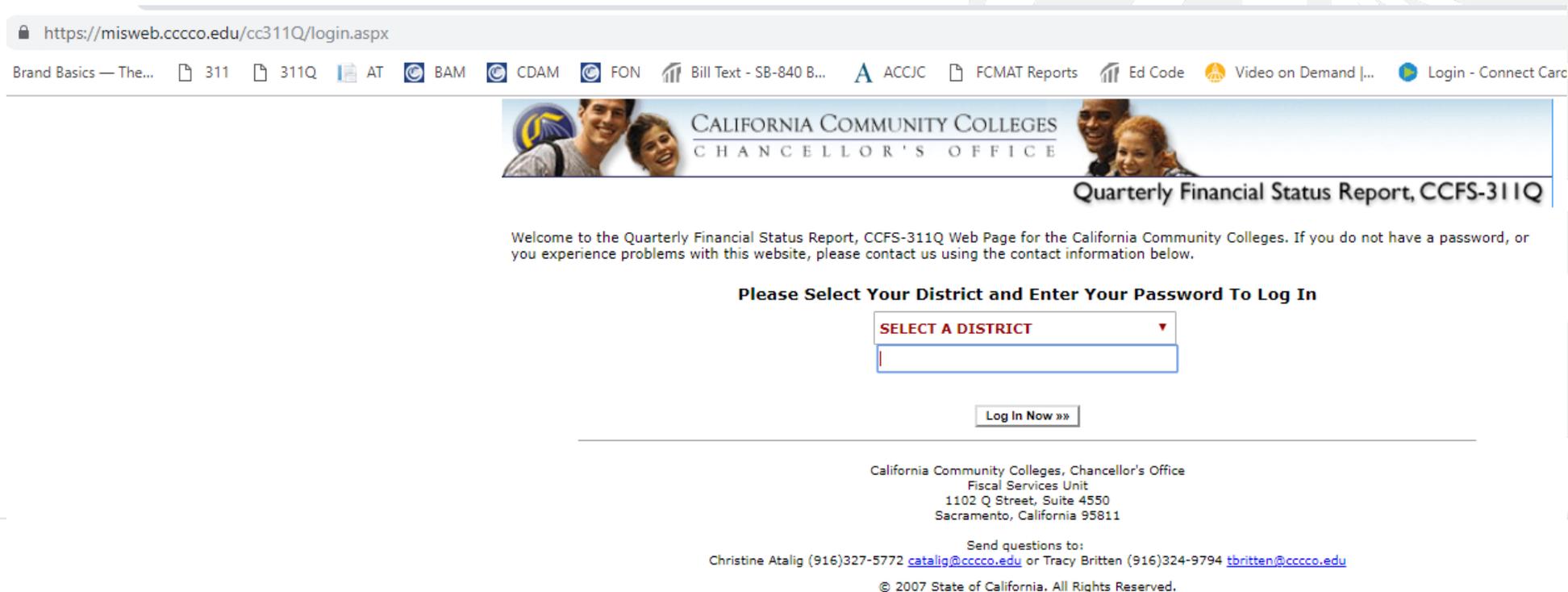


CCFS311 - Statewide Reports

- Summary of General Fund Transactions
- Summary of Unrestricted General Fund Transactions
- Summary of General Fund Revenues
- General Fund Revenues by Source
- Total General Fund Expenditures by Object 1000-6000
- Summary of Current Expense of Education
- Statewide General Fund Expenditures by Activity
- Aggregated Instructional Activities, AC 0100-5900
- Aggregated Administrative and Support Activities, AC 6000-6700
- Community and Ancillary Services and Auxiliary Operations, AC 6800-7000
- General Fund Expenditures by Activities
- Summary of Financial Transactions by Fund
- Summary of Student Representation Fee Established After Jan 1, 2014

CCFS-311 Q – Quarterly Financial Report

- First 3 Quarters
- Certified Report due: Nov 15, Feb 15, May 15



The screenshot shows a web browser window with the URL <https://misweb.cccco.edu/cc311Q/login.aspx>. The browser's address bar and tabs are visible at the top. The page header features the California Community Colleges Chancellor's Office logo and the title "Quarterly Financial Status Report, CCFS-311Q". Below the header, a welcome message reads: "Welcome to the Quarterly Financial Status Report, CCFS-311Q Web Page for the California Community Colleges. If you do not have a password, or you experience problems with this website, please contact us using the contact information below." The main content area contains a login prompt: "Please Select Your District and Enter Your Password To Log In". This prompt includes a dropdown menu labeled "SELECT A DISTRICT" and an empty password input field. A "Log In Now »»" button is positioned below the input fields. At the bottom of the page, contact information for the Fiscal Services Unit is provided, including the address (1102 Q Street, Suite 4550, Sacramento, California 95811) and email addresses for Christine Atalig (catalig@cccco.edu) and Tracy Britten (tbritten@cccco.edu). A copyright notice for © 2007 State of California is also present.

CCFS-311 Q – Quarterly Financial Report

Data Collected for Ongoing Fiscal Health Monitoring:

- Unrestricted projected GF Revenue, Expenditure, Fund Balance
- Annualized FTES
- Total GF Cash
- Collective Bargaining Update
- Significant Events
- Significant Fiscal Problems

CCFS-320 Report

CCFS-320 Report

FTES data is reported to the State Chancellor's Office via the CCFS-320 Apportionment Attendance Report using the CCCCO online reporting system.

https://misweb.cccco.edu/CCFS320/DistrictOverview.aspx

General Instructions

File Edit View Favorites Tools Help

abouttabs Google System Operations +TAG California Legislative Info... Residency_Overview_Doc... Residency_Overview_Doc...

CA.GOV CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE APPORTIONMENT ATTENDANCE REPORT CCFS-320

Logout Instructions Change Period Districts Colleges Passwords District Forms District Reports Certification

Contact Information

- ccfs320admin@ccco.edu

CCFS320 -

NEW ONLINE APPORTIONMENT ATTENDANCE REPORT PROGRAM

CCFS-320 REPORT

USER INSTRUCTIONS AND GUIDELINES, Version 7

Last Update 1/2/2019

CCFS-320 Attendance Report Program

The attendance report program is used to enter attendance contact hours for the fiscal year and report period set by the Fiscal Services Unit of the Chancellor's Office. The program will calculate factored and unfactored attendance Full-Time Equivalent Student (FTES) based on the contact hours, period annualizers, and "F-Factor" data entered by community college districts. For multi-college districts, the program will summarize a district composite from the individual college attendance reports.

TECHNICAL:

- 1) Required Desktop Configuration:
 - a) The desktop must have access to the Internet
 - b) The desktop computer must be a personal computer running Windows (e.g., not Apple Mac compatible)
- 2) The online CCFS-320 program is only compatible with Internet Explorer.

GENERAL:

- 2) Choose "Colleges" tab and select college to enter contact hours and FTES information. After doing this you will be taken to a page that

CCFS-320 Reporting Periods

**Timely submissions and corrections of attendance
accounting reports is critical (T5 §58003.4)**

First Period – July 1 thru December 31 (data is annualized)
Due to Chancellor's Office by January 15

Second Period – July 1 thru April 15 (data is annualized)
Due to Chancellor's Office by April 20

Annual Report – July 1 thru June 30
Due to Chancellor's Office by July 15

Recal Report – Revisions to Annual Report
Due to Chancellor's Office by November 1

What does the Chancellor's do with the information reported?

Each reporting period corresponds to an apportionment allocation

- CCFS-320 FTES data is forwarded to the Chancellor's Office Apportionment Section at each reporting period
- The Apportionments Unit uses this information to calculate State General Apportionment allocations
- Other units in the Chancellor's Office use CCFS-320 data in their calculations (FON, Capital Outlay and facilities, programs, etc.)

Recent modifications to the CCFS-320 Report

The new Student Centered Funding Formula has new metrics that required some minor changes to the CCFS-320 Apportionment Attendance Report. The changes are included under District Forms, Part IX, which was modified as follows:

1. AB 540 Headcount & Special Admit FTES is now reported at each reporting period (first, second, annual, and recal). Prior to this change, this data was not reported for at the first reporting period (P1).
2. A field was added for districts to provide the number of FTES (credit, noncredit, and total) generated by incarcerated students eligible to attend the Colleges of the District pursuant to Ed Code Section 84810.5(a)

Recent modifications to the CCFS-320 due to the SCFF.

Contact Information
 • ccfs320admin@ccco.edu

Part IX - AB 540 Headcount, Special Admit FTES and Inmates in Correctional Facilities FTES
 Antelope Valley Login Role: Fiscal Services Administrator
2018-2019 P1 Period

*** This Year/Period has been certified. Page is view only ***

AB 540 Student Headcount Report

In the space provided below, for the District as a whole, please provide the total number of students who received the Nonresident tuition fee exemption under AB 540 for the Fiscal Year. This total should include any student that was considered to be an AB 540 student during any part of a term/session and should be an unduplicated student headcount (e.g., please count each student only once, regardless of how many terms/sessions they attended). This data collection will be considered to be a limited survey instrument and not tied or associated with FTES counts. Supporting documentation does not need to be submitted with this report.

Headcount

442

Special Admit (Full-Time and Part-Time) P.E. Credit FTES Report

In the spaces provided below, please provide the requested districtwide Fiscal Year FTES information of special "admit" part-time and full-time students eligible to attend the Colleges of the District pursuant to Education Code Section 48800 or 48800.5. Please refer to Legal Advisory 05-01 and the Contracted District Audit Manual for the Fiscal Year, State Compliance Item No. 427.

Total FTES of Special Part-Time and Full-Time Students Col. 1	Total FTES of Special Part-Time and Full-Time Students in P.E. Courses Col. 2	Total Reported* FTES of Special Part-Time and Full-Time Students in P.E. Courses Col. 3	Percent of Reported* FTES of Special Part-Time and Full-Time Students in P.E. Courses (Col. 3/Col. 1)
193.90	3.58	3.58	1.85 %

Inmates in Correctional Facilities FTES

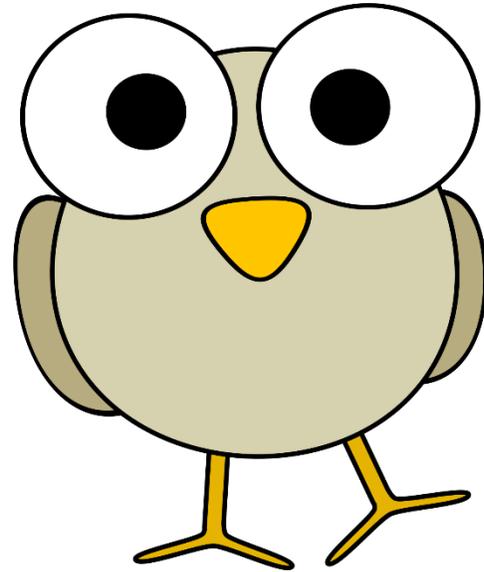
In the spaces provided below, please provide the requested districtwide Fiscal Year FTES information of incarcerated students eligible to attend the Colleges of the District pursuant to Education Code Section 84810.5(a).

Total FTES of Incarcerated Students Col. 1	Credit FTES of Incarcerated Students Col. 2	Noncredit FTES of Incarcerated Students Col. 3
5.64	5.64	0.00

* Reported "FTES" amounts should represent amounts that are subsets of FTES data certified and reported in the corresponding CCFS-320 - Resident FTES, Part I., A. through D. FTES shall be computed and rounded to two decimal places. Supporting documentation does not need to be submitted with this report, but should be retained by the District as records basic to audit pursuant to Title 5 Section 59025.



Questions/Comments



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