

Two Important Reports Districts Submit to the CCCCCO

CCFS-320 and CCFS-311

Student Learning Objectives

- Know what type of information the CCFS-320 Report reports
- Know what type of information the CCFS-311 Report reports
- Understand the basic difference between the two reports
- Be aware of the timing issues with both reports
- Be prepare to address potential CCFS 311 misinterpretations

CCFS-320 Report

- Apportionment Attendance Report (CCFS-320)
- District reports its FTES to the CCCCCO
- To see examples go to:
<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServices/FTESReports.aspx>
- See also the Student Attendance Accounting Manual SAAM):
<http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/StudentAttendanceAccountingManual.aspx#Attendance Accounting / FTES>
- Basic timing
 - After fall term
 - After spring term
 - Revised, September after the year

CCFS-311 Report

- Quarterly Financial Status Report (CCFS-311)
- Districts report financial status four times a year to the CCCCCO
- The first three reports of the year are called 311Qs,; Q = Quarterly
- The final report is the CCFS-311, final.

Two CCFS 311 Potential “Situations”

- Confusing the unrestricted general fund with the general fund
 - Your operating budget is only the unrestricted general fund
 - The general fund can include a much larger Ending Balance than the unrestricted general fund but by definition those funds are restricted and not available for collective bargaining
- Not understanding that the projected balances in the 311Q quarterly reports must be viewed very carefully, for example:
 - very incomplete expense information
 - Regular employee salary costs are extremely front-loaded
 - The budget amounts are not actual projects, just an out-of-date budget

The Importance Difference Between the 320 and the 311

- CCFS-320 reports ENROLLMENT performance
- CCFS-311 reports FISCAL performance and status
- *Both are very detailed and very complex*

Review of the SLOs

- Know what type of information the CCFS-320 Report reports
- Know what type of information the CCFS-311 Report reports
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How did you do? Have you met the objectives?

The End