



TO: Chief Business Officers
Contracted Audit Firms
Community College Internal Auditors

FROM: Natalie Wagner, Director, Fiscal Standards and Accountability, College Finance and Facilities Planning Division

RE: Annual Budget and Financial Report (CCF-311) Application Updates

Each year, community college districts must complete and certify the [CCFS-311 Annual Financial and Budget Report](#) no later than October 10. The Annual Financial and Budget Report (CCFS-311) includes year end balances as well as budget projections for the upcoming year. The CCFS-311 is used to summarize and communicate the results of budgetary decisions and transactions of all governmental, proprietary, and fiduciary funds. This information is critical to determine statewide financial trends, assess districts' fiscal health, and inform system advocacy and policy development.

CCFS-311 Updates

Updates to the CCFS-311 for 2020-21 include the following: (1) one additional student enrollment fee contra revenue account; (2) change to Student Representation Fee Report and Invoice; (3) change to Gann Appropriations data FTES fields; (4) change to lottery expenditure categories; and (5) change to fiscal years reported on the pension costs tab. Additional detail is provided below.

Student Enrollment Fee Contra Revenue Accounts

Four distinct student enrollment fee contra revenue accounts are now available in order to provide more detailed fee revenue data for apportionment purposes. Depending on a district's accounting practices, the contra revenue accounts for fee waivers or refunds may not be applicable. The contra revenue amounts must be entered as **negative** on the CCFS-311 data entry screen. The contra revenue accounts are:

- 8874.1- Student Enrollment Fee Contra Revenue for Uncollectible Receivables
 - For the Student Enrollment Fee Revenue Report for Apportionments, reported revenue should **not** be reduced for uncollectible receivables.
- 8874.3 Enrollment Contra Revenue for fee refunds made from HEERF 8874.3 (NEW)
 - For Student Enrollment Fee Revenue Report for Apportionments, reported revenue should **not** be reduced for fee refunds made from Higher Education Emergency Relief Fund (HEERF).
- 8874.5 - Enrollment Contra Revenue for fee waivers

- For the Student Enrollment Fee Revenue Report for Apportionments, reported revenue should **not** be reduced for fees waived for which the district has been made whole through other state funds, such as the AB19 College Promise Program.
- 8874.7 - Enrollment Contra Revenue for COVID-related refunds of student fees
 - For Student Enrollment Fee Revenue Report for Apportionments, reported revenue may be reduced for refunds due to the pandemic that were not reimbursed to the district by other sources, such as the institutional portion of the CARES Act HEERF. Beginning in spring 2021, these refunds may **not** be deducted on the Student Enrollment Fee Revenue Report. This contra revenue account may only be used for refunds issued prior to Spring 2021.

Student Representation Fee Report and Invoice

Beginning January 1, 2020, all districts are required to collect a \$2 student representation fee of which \$1 of every \$2 collected, less an administrative fee, is submitted to the Chancellor's Office for transfer to the Student Senate for California Community Colleges. The CCFS-311 was updated to generate an invoice for the amount due to the Chancellor's Office based on reported revenue, the invoice should be submitted with payment. Payment is due to the Chancellor's Office no later than February 1, 2022.

Gann Appropriations FTES Data

The Gann Appropriations Data tab includes fields for second period actual FTES generated in the prior two fiscal years. The CCFS-311 was updated to pull the FTES data directly from the district certified second period CCFS-320 Apportionment Attendance report. Districts should use the Gann Limit worksheet (provided in June) to record board approved appropriation limit into the CCFS-311.

Proposition 20 Lottery Funds Expenditure Categories

Beginning in 2020-21, SB 820 (2020) clarified the definition of "instructional materials" in Government Code 8880.4.1(b), this legislation took effect beginning September 18, 2020. This change expanded the allowable uses of Proposition 20 lottery funds to include but not limited to instructional materials such as laptops and hotspots and devices that provide internet access for use by pupils, students, teachers, and faculty as learning resources. Additionally, AB 2884 (2020, Berman) amended Government Code section 8880.4 to expand the use of Proposition 20 lottery funds for basic needs, such as housing and food assistance, this legislation took effect beginning September 29, 2020. The CCFS-311 was modified to collect additional information on the new allowable expenditure categories for lottery funds.

Pension Costs

The pension costs screen includes fields for districts to enter actual and estimated STRS and PERS pension costs for current and upcoming fiscal years. The years were updated to include 2020-21 through 2025-26, these years will continue to roll forward each year.

Contacts

If you have questions or need further assistance, please contact Jubilee Smallwood at jsmallwood@cccoco.edu.