



Connecting Dollars From Source to Budget to Program



FACCC A&P Conference
March 12, 2021



Session Description

There are many different sources of funding for the districts and institutions in our system. This session will walk through how to identify the sources of funding on the budget and the spending plans required for those funding sources. Once the school year is underway, districts are required to complete CCFS-311Q reports quarterly and an annual CCFS-311 after the year-end. This session will review how to connect the budget with those required reports. Finally, we will wrap up with questions to ask and what reports/forms/statements to review.

Presented by:

Wendy Brill-Wynkoop is a faculty leader dedicated to advocating for the California Community Colleges. Inspired by the Girl Scout motto, “Make this world a better place,” she leads her students and colleagues by example to expand and improve educational opportunities for all students in the California Community Colleges through developing new opportunities, learning modalities, and curriculum in career education, distance education, and noncredit.

As a Department Chair and professor of photography at the College of the Canyons for the past 23 years, she works to affect change for students and the next generation. A dedicated faculty advocate, Wendy has served on the local Academic Senate and represented faculty on numerous college-wide committees. On the statewide level, she is the President-Elect and also serving as chair of the Legislation and Advocacy Committee of Faculty Association for California Community Colleges and the Academic Senate for California Community Colleges Non-Credit Committee.



Presented by:



Erica Beam (she/her) is an accounting instructor at three California Community Colleges. She is committed to centering the student and their success with an equity focus and fiscal accountability. Erica seeks to engage all stakeholders in the work necessary to create equitable classrooms and campuses statewide.

As a first generation college graduate and proud product of the California Community College system, Erica is a fierce advocate for adequate funding, statewide leverage of resources and technology, and faculty driven curriculum development particularly in Career and Technical Education disciplines.

At Solano Community College she serves as an Academic Senator, the Distance Education Coordinator, and is a member of many other committees including Fiscal Advisory and Success and Equity. Erica is a Governor-at-Large for the Faculty Association of California Community Colleges and also serves on the Policy Committee.

Agenda:

1. Understanding the language of budgets
2. Identify the sources of funding on the budget
3. Identify spending plans required for those funding sources
4. Locate the CCFS-311Q quarterly reports and CCFS-311 annual reports and track budget to actual variances over time
5. Locate SEA end of term expenditure reports
6. Reflect on CUE review of SEA plans systemwide
7. Connect the budget with those required reports
8. Determine what questions to ask and what reports/forms/statements to review on your local campus

Fund Accounting

Fund accounting is ***used as a control device to separate financial resources and ensure that they are used for their intended purposes*** with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources.

Budget - the Plan

The budget represents the operational plans of the district in terms of economic decisions. Budget requirements and process are described in the California Code of Regulations, beginning with Section 58300.

Once the budget is adopted, the total amount designated as proposed expenditure is the maximum allowed without additional governing board authorization for transfers between major classifications or from the reserve -- California Code of Regulations Section 58307.

CCSF-311 CCCCCO

Chancellor's office fiscal reports
on MIS website

<https://bit.ly/3bZEK8z>

Revenues, Expenditures, and
Fund Balance Data (General
Fund)

The screenshot shows the 'CCSF-311 Reports' page from the California Community Colleges Chancellor's Office. At the top, there is a logo for 'CA.GOV' and the text 'CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE'. Below this, a navigation bar contains three tabs: 'Fiscal Standards', 'CCFS-311', and 'CCFS-311 Reports', with the last one being the active tab. The main heading is 'CCFS-311 Reports'. There are two dropdown menus: the first is for the fiscal year, currently set to '2019-2020' with '(2020-2021 Budget Yr)' as an option; the second is for the district, currently set to 'SANTA CLARITA(660)----- Certified'. A list of report options is displayed, with 'SELECT A 311 DISTRICT REPORT' at the top. The options include: 'Analysis of compliance with the 50 Percent Law (ECS 84362)', 'Combined Balance Sheet, 10 (General Fund)', 'Combined Balance Sheet, 20 (Debt Service Funds)', 'Combined Balance Sheet, 30 (Special Revenue Funds)', 'Combined Balance Sheet, 40 (Capital Projects Funds)', 'Combined Balance Sheet, 50 (Enterprise Funds)', 'Combined Balance Sheet, 60 (Internal Service Funds)', 'Combined Balance Sheet, 70 (Trust Funds)', 'Details of General Fund Revenue', 'Expenditures by Instructional Activity', 'Expenditures by Non-Instructional Activity', and 'GANN Report'. The option 'Revenues, Expenditures, and Fund Balance Data, 10 (General Fund)' is highlighted in blue. Below it, the first three items of a list are visible: 'Revenues, Expenditures, and Fund Balance Data, 20 (Debt Service Funds)', 'Revenues, Expenditures, and Fund Balance Data, 30 (Special Revenue Funds), Part 1', and the start of a fourth item.

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Fiscal Standards CCFS-311 CCFS-311 Reports

CCFS-311 Reports

2019-2020 . . (2020-2021 Budget Yr) ▼

District Reports
SANTA CLARITA(660)----- Certified ▼

✓ SELECT A 311 DISTRICT REPORT

- Analysis of compliance with the 50 Percent Law (ECS 84362)
- Combined Balance Sheet, 10 (General Fund)
- Combined Balance Sheet, 20 (Debt Service Funds)
- Combined Balance Sheet, 30 (Special Revenue Funds)
- Combined Balance Sheet, 40 (Capital Projects Funds)
- Combined Balance Sheet, 50 (Enterprise Funds)
- Combined Balance Sheet, 60 (Internal Service Funds)
- Combined Balance Sheet, 70 (Trust Funds)
- Details of General Fund Revenue
- Expenditures by Instructional Activity
- Expenditures by Non-Instructional Activity
- GANN Report
- Revenues, Expenditures, and Fund Balance Data, 10 (General Fund)
- Revenues, Expenditures, and Fund Balance Data, 20 (Debt Service Funds)
- Revenues, Expenditures, and Fund Balance Data, 30 (Special Revenue Funds), Part 1

For Actual Year 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	141,140	97,865	4,131,783	5,168,675	4,272,923	5,266,540
State Revenues	8600	73,635,138	81,859,013	28,372,030	36,939,892	102,007,168	118,798,905
Local Revenues	8800	41,360,175	28,786,149	1,806,597	1,859,902	43,166,772	30,646,051
Total Revenues		115,136,453	110,743,027	34,310,410	43,968,469	149,446,863	154,711,496
EXPENDITURES:							
Academic Salaries	1000	44,386,084	45,512,231	5,367,068	6,068,205	49,753,152	51,580,436
Classified Salaries	2000	29,230,536	27,853,149	8,312,706	9,407,280	37,543,242	37,260,429
Employee Benefits	3000	27,157,559	25,619,087	4,856,234	4,800,982	32,013,793	30,420,069
Supplies and Materials	4000	836,806	808,656	1,061,137	2,436,949	1,897,943	3,245,605
Other Operating Expenses and Services	5000	11,859,369	10,402,786	10,629,074	18,877,821	22,488,443	29,280,607
Capital Outlay	6000	1,140,419	1,121,985	1,752,524	2,399,812	2,892,943	3,521,797
Total Expenditures		114,610,773	111,317,894	31,978,743	43,991,049	146,589,516	155,308,943
Excess /(Deficiency) of Revenues over Expenditures		525,680	(574,867)	2,331,667	(22,580)	2,857,347	(597,447)
Other Financing Sources	8900	2,322,441	2,566,108	1,469,988	2,006,843	3,792,429	4,572,951
Other Outgo	7000	2,694,892	1,948,440	3,107,577	4,528,050	5,802,469	6,476,490
Net Increase/(Decrease) in Fund Balance		153,229	42,801	694,078	(2,543,787)	847,307	(2,500,986)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,233,781	11,387,010	1,850,519	2,544,597	13,084,300	13,931,607
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,233,781		1,850,519		13,084,300	
Ending Fund Balance, June 30		11,387,010	11,429,811	2,544,597	810	13,931,607	11,430,621

High level analysis of Budget vs. Actuals

SOLANO - GENERAL FUND	BUDGET	ACTUAL	%	BUDGET	ACTUAL	%	BUDGET	ACTUAL	%
	2018-19	2018-19	CHANGE	2019-20	2019-20	CHANGE	2020-21	2020-21	CHANGE
INCOME									
FEDERAL	0	87,171		0	0		0		
STATE	31,879,844	28,731,201	-10%	29,667,838	30,159,366	2%	30,034,382		-100%
LOCAL	24,113,816	24,080,945	0%	24,865,984	21,449,924	-14%	22,090,655		-100%
OTHER INCOME	0	0		0	0		0		
TOTAL INCOME	55,993,660	52,899,317	-6%	54,533,822	51,609,290	-5%	52,125,037	0	-100%
EXPENDITURES									
CERTIFICATED SALARIES	22,296,284	20,883,014	-6%	21,506,505	21,179,765	-2%	21,179,682		-100%
CLASSIFIED SALARIES	11,083,247	9,939,114	-10%	10,237,287	10,236,885	0%	10,206,711		-100%
BENEFITS	13,685,608	13,051,439	-5%	13,442,983	13,218,162	-2%	13,218,162		-100%
SUPPLIES/MATERIALS	687,926	535,051	-22%	551,103	583,889	6%	583,889		-100%
OPERATING EXPENSE	6,974,841	7,494,758	7%	7,719,601	6,467,325	-16%	6,467,325		-100%
CAPITAL OUTLAY	838,495	232,811	-72%	239,795	121,318	-49%	121,318		-100%
OTHER EXP	233,000	267,997	15%	276,036	83,064	-70%	333,064		-100%
TOTAL EXPENDITURES	55,799,401	52,404,184	-6%	53,973,310	51,890,408	-4%	52,110,151	0	-100%
NET INCREASE/(DECREASE)	194,259	495,133	155%	560,512	-281,118	-150%	14,886	0	-100%
ADJUSTMENTS	910,835	-320,000		-4,864,126	-4,494,743		-491,373		
BEGINNING BALANCE	13,138,064	14,048,899	7%	14,243,158	14,224,032	0%	9,939,544	9,448,171	-5%
ENDING BALANCE	14,243,158	14,224,032	0%	9,939,544	9,448,171	-5%	9,463,057	9,448,171	0%

Get a copy of this budget worksheet here: <https://bit.ly/202kTgR>

How to read Standardized Account Code Structure

Fund	Object Code (account)	Year	Activity/Program	Location
11	<u>64550</u>	00	101100	2000
Unrestricted General Fund	Non-Instructional Supplies		Photography TOP code	Instruction

How to read Standardized Account Code Structure

General Ledger Account Code Structure

Fund	Fund Description	Object Code	Object Code Description	Prg/ Unit	Activity (Dept.)	Activity (Department) Description	Location	Location Description (Administrative Oversight)
11	Unrestricted Gen.	51390	PT Instruct. Supplementary Service	00	040100	Biology	1000	Chancellor & PIO
12	Restricted Gen.	51395	FT Instruct. Supplementary Service		100400	Music	2000	Instruction
32	Cafeteria	51490	PT Non-Instr. Supplementary Serv.		140200	Paralegal	2300	Lottery
33	Child Development	51495	FT Non-Instr. Supplementary Serv.		150100	English	2700	Perkins (VTEA)
57	K-12 Arts Educ.	52310	College Assist., Non-Instruction		150600	Communication Studies	2900	Non-Credit
58	Perf. Arts Center	52320	Adult Hourly, Non-Instruction		170100	Mathematics	3000	Student Services
59	ETI	52410	College Assist., Instruction		200100	Psychology	3300	MediCal Admin Allow
72	Student Rep Fee	52420	Adult Hourly, Instruction		493009	TLC (Supervised Tutoring)	3200	Federal Work Study
74	Financial Aid	64310	Supplies, Instructional		601000	Instruction Administration	4000	Business Services
		64320	Books, Reference		620000	Admissions & Records	5000	Facilities Services
		64330	Periodicals/Magazines		645000	Student Services Administration	6000	Human Resources
		64550	Supplies, Non-Instructional		651000	Facilities Administration	7000	Administrative Serv.
		65130	Contract Services		653000	Custodial	8000	Institutional Develop.
		65220	Travel/Conference		660100	Chancellor's Office	9000	CCC - General
		65250	Field Trips		660200	Business Services Administration	9100	CCC - PIO
		65310	Memberships		672025	Accounting Services	9200	CCC - Instruction
		65880	Printing		673000	Human Resources	9300	CCC - Student Serv.
		66450	Equipment, Instructional		678000	MIS	9500	CCC- Facilities
		66475	Equipment, Non-Instructional		678200	Information Technology	9800	CCC - IDT

Student Equity and Achievement Program Reporting

College of the Canyons

2018-19

✓ [SEA Annual Report](#)

Status

Certified

✓ [SEA Term-End Expenditure Report](#)

Certified

2019-20

Status

✓ [SEA Annual Report](#)

Certified

! [SEA Term-End Expenditure Report](#)

Draft

2020-21

Status

! [SEA Annual Report](#)

Draft

! [SEA Term-End Expenditure Report](#)

Unavailable

College of the Canyons



Share

Year 1 and Year 2 Expenditures

Below are your college's 2018-19 SEA allocation and the Year 1 expenditure amounts as entered in the 2018-19 Annual Report. Please report your college's Year 2 expenditures by budget line item. (Year 2 for 2018-19 SEA funding is July 1, 2019 through June 30, 2020.)

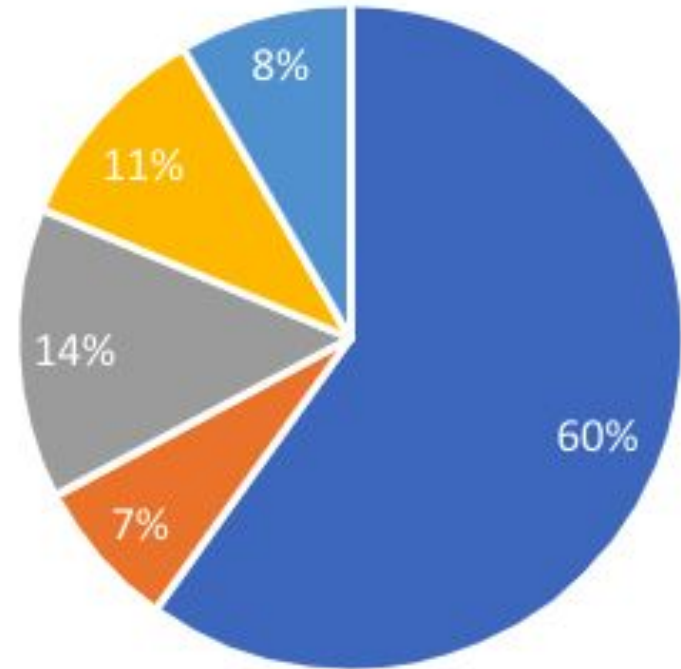
2018-19 Allocation Amount

\$5,342,073

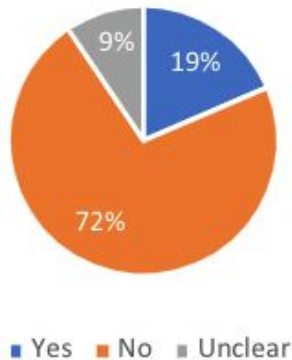
Expenditure Type	Year 1 Amount	Year 2 Amount	Percentage of Allocation
1000 - Instructional Salaries	\$1,046,313	\$703,170	32.75%
2000 - Non-Instructional Salaries	\$1,884,487	\$269,884	40.33%
3000 - Employee Benefits	\$1,115,209	\$147,464	23.64%
4000 - Supplies and Materials	\$4,539	\$5,022	0.18%
5000 - Other Operating Expenses and Services	\$44,485	\$90,754	2.53%
6000 - Capital Outlay	\$2,006	\$18,611	0.39%
7000 - Other Outgo	\$0	\$10,129	0.19%
Total Expenditures	\$4,097,039	\$1,245,034	100%
Allocation Remaining		\$0	

Does the activity description focus on providing student support services or is the activity classroom-focused?

- Student support services
- Classroom-focused
- Both student support services/classroom-focused
- Neither
- Insufficient information



Does the activity description explicitly engage and involve instructional faculty members?



Ask your Equity Officer for the individual CUE evaluation of your district's equity plan.

Critical Data Points

1. Only 1% of equity plan activities are dedicated to the creation or delivery of culturally relevant pedagogy
2. Only 3% of equity plan activities included capacity building or professional development focused on equity
3. 94% of the plans avoided deficit-minded language.
4. 87% of activity descriptions did not mention race or a specific racial group, meaning only 13% of activity descriptions were race-specific.
5. More than half (54%) of activities in the equity plans were focused on “all students” instead of specific disproportionately impacted populations.
6. Of all the equity plan activities, only 16% mention transfer in the description.
7. Less than 1% of all equity plan activities focused on utilizing the Associate Degree for Transfer (ADT) in their equity strategy
8. Approximately 2/3 of the equity plan activities do not explicitly involve instructional faculty members

CCC STUDENT EQUITY PLAN REVIEW: A FOCUS ON RACIAL EQUITY

Center for Urban Education, Rossier
School of Education, USC
<https://app.box.com/s/88r4yhnprht5xrgxbs77d8zxmcpd98r7>

Reconciliation - Are we moving the needle?

Funding

- Prop 98 General Funds
- Categorical Funds

Local Budget

Process of assigning each expected dollar a purpose.

Categorical Fund Plans

Plans that establish the activities that will support implementation and alignment of fund purpose.

Actual Spending

Reconciliation of the funds spent on the activities and goals of the fund and its purpose.

Outcomes

Did the activities and funding create the outcomes desired by the categorical funds purpose?

(e.g. decrease in equity gap for marginalized group, increase in ADT attainment, higher regional living wage attainment, etc)

Local Plans - Categoricals to move the needle

Questions to ask at your local district?

- How is your local SEA plan and budget developed?
- Are all the SEA dollars planned to be spent?
 - Spaghetti on wall compared to focused on activities for marginalized students
- How did you do?
 - Check NOVA: Compare SEA plan and expenditures.
 - What specific activities were the SEA dollars spent on?
 - Did your college district move the needle?

Moving Forward

- Look to programs that have a proven record - EOPS
- Ensure Faculty senate role in budget process
- Develop guidelines for measuring achieved outcomes per activity, develop Program Review for categorical funds
- Systemwide guidelines/restrictions on how funds are used
- Systemwide accountability when outcomes are not achieved
- Evaluate the Student Centered Funding Formula (SCFF) impact



Questions?



Feel free to contact us!

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