

Texas Comptroller of Public Accounts  
Fiscal Management

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# Community/Junior College *Benefits Proportional by Fund* **Report**

FPP H.001

## Applicable to

Community and Junior Colleges

## Policy

Public Community/Junior Colleges must file with the Texas Comptroller of Public Accounts, the Legislative Budget Board, and the State Auditor, a *Benefits Proportional by Fund Report* by **November 20** for the preceding year ending August 31.

## Summary

The purpose of the *Benefits Proportional by Fund Report* is to gather data on the funding sources for salaries and wages and the related employee benefit costs at community and junior colleges.

The information requested in this report is based on financial data from the 2006 Annual Financial Report (AFR). If the AFR is not complete when this report is due, estimates may be used to complete the *Benefits Proportional by Fund Report*. If the amounts reported in the official 2006 AFR are materially different from those on the *Benefits Proportional by Fund Report*, an amended *Benefits Proportional by Fund Report* must be submitted by **January 20, 2007**.

The *Fiscal 2006 Community/Junior College Benefits Proportional by Fund Report* was developed with the Legislative Budget Board and the Texas Higher Education Coordinating Board and its Community College Annual Financial Reporting Requirements Committee.


## Legal cite

General Appropriations Act, Article III - 203, Rider 14, 79th Legislature, Regular Session.

## Updated

November 3, 2006

## Instructions

[Instructions for Completing and Submitting the Fiscal 2006 Community/Junior College Benefits Proportional by Fund Report](#) 

## Forms

Fiscal 2006 Community/Junior College *Benefits Proportional by Fund Report* (Excel)  
Completed Sample Report (Excel)

## **Calendar**

**November 20, 2006**

Fiscal 2006 Community/Junior College *Benefits Proportional by Fund Report* due.

**January 20, 2007**

Amended Fiscal 2006 Community/Junior College *Benefits Proportional by Fund Report* due (if necessary).

## **Archive**

Community/Junior College *Benefits Proportional by Fund Report* 2005

## **Contact**

Christy Bearden, Fund Accounting Division, (512) 936-4090, [christy.bearden@cpa.state.tx.us](mailto:christy.bearden@cpa.state.tx.us)

## Instructions for Completing and Submitting the *Fiscal 2006 Community/Junior College Benefits Proportional by Fund Report*

The *Community/Junior College Benefits Proportional by Fund Report* is submitted via an electronic spreadsheet. To complete the spreadsheet, record the data requested from your institution's 2006 *Annual Financial Report* (AFR) and your *Fiscal 2006 Report of Fundable Operating Expenses* in the first three sections of the report. This information is used to perform the calculations in the final section. **Please use this specially formatted report, and submit it by November 20, 2006, via e-mail or fax.** See the Completed Sample Report for a sample of a completed form and copies of Schedules A, B and C from a sample AFR.

The information requested in this report is based on financial data from your 2006 Annual Financial Report (AFR). If your AFR is not complete by November 20, 2006, use estimates to complete the *Benefits Proportional by Fund Report*. If the amounts reported in your 2006 AFR are materially different from those reported on the *Fiscal 2006 Community/Junior College Benefits Proportional by Fund Report*, you must submit an amended report by January 20, 2007.

### *Section 1 – Schedule of Current Funds Revenues*

From your 2006 AFR, enter into the report form the current funds revenues as they appear on Schedule A – *Schedule of Operating Revenues*, and Schedule C – *Schedule of Non-Operating Revenue and Expenses*.

Schedules A and C list all sources of funding available for the fiscal year, according to the Texas Higher Education Coordinating Board's (THECB) classifications from the *FY2006 Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*. These classifications and their descriptions may be found at <[www.thecb.state.tx.us/reports/pdf/1213.pdf](http://www.thecb.state.tx.us/reports/pdf/1213.pdf)>.

### *Section 2 – Schedule of Operating Expenses*

Include the following information on the report form:

- 1 Total salaries and wages and state and local staff benefits by educational activity (columns A, D and E) as they appear on Schedule B – *Schedule of Operating Expenses by Object* of your 2006 AFR.

**Note:** The total for staff benefits includes payments from state and local funds for employees' group insurance and employer payments, and other benefits for employees participating in either optional retirement or teacher retirement programs.

- 2 General revenue (GR) allowable salaries and wages for instruction, academic support, student services and institutional support (column B) as reported on the current AFR.

**The spreadsheet automatically calculates other salaries and wages (column C) by subtracting GR allowable salaries from total salaries.**

### ***Section 3 – Allocation of Staff Benefits***

Allocate and enter the total staff benefits reported in Section 2 by group insurance, optional retirement, teacher retirement and other benefits.

**Note:** The totals identified in this section should equal the sums for state and local staff benefits in Section 2. They should also tie to the sum of state and local benefits from Schedule A.

### ***Section 4 – Analysis of State Allocations***

The spreadsheet uses the information entered in Sections 1–3 to automatically calculate various ratios of state allocations to current funds, revenues and expenditures.

### ***Submitting the Report***

E-mail your completed *Fiscal 2006 Community/Junior College Benefits Proportional By Fund Report* to [christy.bearden@cpa.state.tx.us](mailto:christy.bearden@cpa.state.tx.us) by **November 20, 2006** or fax it to Christy Bearden at 512-936-5972.

Mail or fax copies of your completed report to:

The State Auditor's Office  
Central Files  
Attn: Laura Taylor-Woods  
1501 North Congress Ave., Suite 4-224  
Austin, TX 78701  
FAX: 512-936-9400

Legislative Budget Board  
P.O. Box 12666  
Capitol Station  
Attn: Higher Education  
Austin, TX 78711  
FAX: 512-475-2902

**FISCAL \_\_\_\_\_ (insert year) COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT**

JUNIOR/COMMUNITY COLLEGE NAME: \_\_\_\_\_  
 CONTACT PERSON: \_\_\_\_\_  
 TELEPHONE NUMBER: \_\_\_\_\_

**SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES**  
 (As reported on Schedule A and C of the current Annual Financial Report)

	A		B		C		D	
	Unrestricted	Auxiliary Enterprises	Restricted	Total	1	2	3	4
STATE ALLOCATIONS - General Revenue (1)								
TUITION AND FEES								
TAXES FOR CURRENT OPERATIONS								
FEDERAL GRANTS AND CONTRACTS								
STATE GRANTS AND CONTRACTS								
LOCAL GRANTS AND CONTRACTS								
PRIVATE GIFTS, GRANTS AND CONTRACTS								
NET INCREASE/DECREASE IN FV OF INVESTMENTS								
INTEREST/ENDOWMENT INCOME								
INVESTMENT INCOME								
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES								
SALES AND SERVICES OF AUXILIARY ENTERPRISES								
OTHER MISCELLANEOUS INCOME								
<b>TOTAL CURRENT FUNDS REVENUE (2)</b>								

**SECTION 2: SCHEDULE OF OPERATING EXPENSES**

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	A		B		C		D		E	
	Totals (3)	=	GR Allowable (4) +	Other	State (3)	Local (3)	15	16	17	18
INSTRUCTION										
PUBLIC SERVICE										
ACADEMIC SUPPORT										
STUDENT SERVICES										
INSTITUTIONAL SUPPORT										
OPERATION AND MAINTENANCE OF PLANT										
SCHOLARSHIPS AND FELLOWSHIPS										
<b>TOTAL EDUCATIONAL ACTIVITIES</b>										
<b>AUXILIARY ENTERPRISES</b>										
<b>TOTAL</b>										

- (1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds.
- (2) Information reported here should come from Schedules A and C of the current AFR.
- (3) The totals identified here for Salaries and Wages and State and Local Benefits should tie to Schedule B of the current AFR.
- (4) GR allowable salaries and wages must tie to amounts reported in the current AFR.

OR/COMMUNITY COLLEGE NAME:      =+D3

SECTION 3: ALLOCATION STAFF BENEFITS

	A	B	C
State		Local	Total
GROUP INSURANCE			25
OPTIONAL RETIREMENT			26
TEACHER RETIREMENT			27
OTHER BENEFITS			28
<b>TOTALS (5)</b>			29

GROUP INSURANCE  
 OPTIONAL RETIREMENT  
 TEACHER RETIREMENT  
 OTHER BENEFITS  
**TOTALS (5)**

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

GR as % of Total Current Funds Revenue (6)  
 Local Revenue as % of Total Current Funds Revenue

<b>Percentage</b>	<b>Cell Formula</b>
#DIV/0!	=A1/(D14-C1)
#DIV/0!	=(D14-C1-A1)/(D14-C1)

GR as % of Total Current Funds Salaries  
 GR Allowable as % of Current Funds Salaries  
 (GR Allowable=instruction/Academic Support/Student Services/Institutional Support)

#DIV/0!	=A1/A24
#DIV/0!	=B24/A24

State Paid Benefits as % of Total Benefits  
 Local Paid Benefits as % of Total Benefits

#DIV/0!	=A29/C29
#DIV/0!	=B29/C29
#DIV/0!	

State Paid GIP as % of Total Current Funds Salaries

#DIV/0!	=A25/A24
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% of Total Current Funds Salaries Receiving State ORP Contribution  
 % of Total Current Funds Salaries Receiving State TRS Contribution

#DIV/0!	= A26/A24
#DIV/0!	= A27/A24

% of Current Funds Salaries Receiving State Retirement Contribution

#DIV/0!	= (A26+A27)/A24/6%
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(6) GR equals State Allocations less State Retirement Matching and State Group Insurance.

FISCAL YEAR 2006 COMMUNITY/JUNIOR COLLEGE BENEFITS PROPORTIONAL BY FUND REPORT

JUNIOR/COMMUNITY COLLEGE NAME: SAMPLE COMMUNITY COLLEGE  
 CONTACT PERSON: Jane Doe  
 TELEPHONE NUMBER: 555-555-1212

SECTION 1: SCHEDULE OF CURRENT FUNDS REVENUES  
 (As reported on Schedule A and C of the current Annual Financial Report)

	C			D
	A	B	Total	
STATE ALLOCATIONS - General Revenue (1)				
TUITION AND FEES	55,994,039	-	16,115,518	72,109,557
TAXES FOR CURRENT OPERATIONS	53,628,481	-	-	53,628,481
FEDERAL GRANTS AND CONTRACTS	51,156,426	-	2,145,210	53,301,636
STATE GRANTS AND CONTRACTS	-	-	60,324,461	60,324,461
LOCAL GRANTS AND CONTRACTS	-	-	4,398,206	4,398,206
PRIVATE GIFTS, GRANTS AND CONTRACTS	-	-	19,688	19,688
NET INCREASE/DECREASE IN FV OF INVESTMENTS	-	-	610,002	610,002
INTEREST/ENDOWMENT INCOME	-	-	-	-
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES	997,683	-	213,117	1,210,800
SALES AND SERVICES OF AUXILIARY ENTERPRISES	-	-	-	-
OTHER MISCELLANEOUS INCOME	1,151,022	2,933,777	-	2,933,777
<b>TOTAL CURRENT FUNDS REVENUE (2)</b>	<b>162,927,651</b>	<b>2,933,777</b>	<b>83,826,202</b>	<b>249,687,630</b>

SECTION 2: SCHEDULE OF OPERATING EXPENSES

(Salaries and wages, and benefits as reported on Schedule B of the current Annual Financial Report)

	C			D	E	
	A	B	Total		State (3)	Local (3)
INSTRUCTION	72,709,789	63,620,104	9,089,685	10,016,207	7,486,892	
PUBLIC SERVICE	1,286,786	-	1,286,786	177,264	278,433	
ACADEMIC SUPPORT	10,900,357	9,325,026	1,575,331	1,501,589	1,174,346	
STUDENT SERVICES	13,982,909	11,454,689	2,528,220	1,926,228	1,667,239	
OPERATION AND MAINTENANCE OF PLANT	14,252,997	10,806,218	3,446,779	1,963,435	2,346,955	
SCHOLARSHIPS AND FELLOWSHIPS	5,912,167	-	5,912,167	530,795	1,077,276	
<b>TOTAL EDUCATIONAL ACTIVITIES</b>	<b>119,045,005</b>	<b>95,206,037</b>	<b>23,838,968</b>	<b>16,115,518</b>	<b>14,031,141</b>	
AUXILIARY ENTERPRISES	904,374	-	904,374	-	220,978	
<b>TOTAL</b>	<b>119,949,379</b>	<b>95,206,037</b>	<b>24,743,342</b>	<b>16,115,518</b>	<b>14,252,119</b>	

(1) State Allocations for Benefits (GIP, ORP, and TRS) are reported as Restricted Funds  
 (2) Information reported here should come from Schedules A and C of the current AFR.  
 (3) The totals identified here for Salaries and Wages and State and Local Benefits should tie to Schedule B of the current AFR  
 (4) GR allowable salaries and wages must tie to amounts reported in the current All Funds Expenditure Report for the following functions: Instruction, Academic Support, Student Services, and Institutional Support.

SECTION 3: ALLOCATION STAFF BENEFITS

	State Benefits		
	A State	B Local	C Total
GROUP INSURANCE	10,674,233	8,199,133	18,873,366
OPTIONAL RETIREMENT	2,799,923	1,135,121	3,935,044
TEACHER RETIREMENT	2,641,362	620,557	3,261,919
OTHER BENEFITS	16,115,518	4,297,308	4,297,308
<b>TOTALS (5)</b>		14,252,119	30,367,637

GROUP INSURANCE  
 OPTIONAL RETIREMENT  
 TEACHER RETIREMENT  
 OTHER BENEFITS  
**TOTALS (5)**

(5) The sum of benefits identified here should tie to the sum of State and Local Benefits from Schedule B and identified in Section 2 above.

SECTION 4. ANALYSIS OF STATE ALLOCATIONS IN RELATION TO CURRENT FUNDS REVENUES AND EXPENDITURES

GR as % of Total Current Funds Revenue (6)	<b>Percentage</b>	<b>Cell Formula</b>
Local Revenue as % of Total Current Funds Revenue	23.97%	=A1/(D14-C1)
	76.03%	=(D14-C1-A1)/(D14-C1)
	100.00%	

GR as % of Total Current Funds Salaries	46.68%	=A1/A24
GR Allowable as % of Current Funds Salaries (GR Allowable=Instruction/Academic Support/Student Services/Institutional Support)	79.37%	=B24/A24

State Paid Benefits as % of Total Benefits	53.07%	=A29/C29
Local Paid Benefits as % of Total Benefits	46.93%	=B29/C29
	100.00%	

State Paid GIP as % of Total Current Funds Salaries	8.90%	=A25/A24
% of Total Current Funds Salaries Receiving State ORP Contribution	2.33%	= A26/A24
% of Total Current Funds Salaries Receiving State TRS Contribution	2.20%	= A27/A24
	4.54%	

% of Current Funds Salaries Receiving State Retirement Contribution	75.61%	= (A26+A27)/A24/6%
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(6) GR equals State Allocations less State Retirement Matching and State Group Insurance.



**Sample Community College**  
**Schedule A**  
**Schedule of Operating Revenues**  
**Year Ended August 31, 2006**

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY06 Total
<b>State Allocations</b>					
Education and General State Support	55,994,039		55,994,039		55,994,039
State Group Insurance					10,674,233
State Retirement Matching		10,674,233	10,674,233		10,674,233
Remedial Education		5,441,285	5,441,285		5,441,285
Nursing Growth			0		0
<b>Total State Allocation</b>	<b>55,994,039</b>		<b>0</b>		<b>0</b>
<b>Tuition:</b>					
State Funded Credit Courses			0		0
In District Resident Tuition	23,147,793		23,147,793		23,147,793
Out of District Resident Tuition	12,859,652		12,859,652		12,859,652
Non Resident Tuition	5,004,258		5,004,258		5,004,258
TPEG - Credit (set aside)*	2,740,250		2,740,250		2,740,250
State Funded Continuing Education	2,645,112		2,645,112		2,645,112
TPEG - Credit (set aside)*	145,454		145,454		145,454
Non-State Funded Educational Programs	751,511		751,511		751,511
<b>Total Tuition</b>	<b>47,294,030</b>	<b>0</b>	<b>47,294,030</b>	<b>0</b>	<b>47,294,030</b>
<b>Fees:</b>					
Building Fees	2,874,407		2,874,407		2,874,407
Laboratory Fee	1,788,963		1,788,963		1,788,963
Out of District Fees (continuing education)	250,148		250,148		250,148
Student Accident Insurance	275,899		275,899		275,899
Application Fees	187,656		187,656		187,656
Other Fees	92,145		92,145		92,145
Parking Fees	865,233		865,233		865,233
<b>Total Fees</b>	<b>6,334,451</b>	<b>0</b>	<b>6,334,451</b>	<b>0</b>	<b>6,334,451</b>
<b>Scholarship Allowances and Discounts:</b>					
Remissions and Exemptions - State	-2,751,450		-2,751,450		-2,751,450
Remissions and Exemptions - Local	-343,652		-343,652		-343,652
Title IV Federal Grants	-7,450,987		-7,450,987		-7,450,987
Other Federal Grants	-15,000		-15,000		-15,000
TPEG Awards	-351,129		-351,129		-351,129
Other State Grants	-400,000		-400,000		-400,000
<b>Total Scholarship Allowances and Discounts</b>	<b>53,628,481</b>	<b>0</b>	<b>53,628,481</b>	<b>0</b>	<b>53,628,481</b>
<b>Total Net Tuition and Fees</b>	<b>53,628,481</b>	<b>0</b>	<b>53,628,481</b>	<b>0</b>	<b>53,628,481</b>
<b>Additional Operating Revenues:</b>					
Federal Grants and Contracts	60,324,461		60,324,461		
State Grants and Contracts	4,398,206		4,398,206		
Local Grants and Contracts	19,688		19,688		
Non-governmental Grants and Contracts	610,002		610,002		
Sales and Services of Education Activities			0		
General Operating Revenues	1,151,022		1,151,022		
<b>Total Additional Operating Revenues</b>	<b>1,151,022</b>	<b>65,352,357</b>	<b>66,503,379</b>	<b>0</b>	<b>0</b>
<b>Auxiliary Enterprises:</b>					
Bookstore			0	1,500,126	1,500,126
Food Service			0	885,065	885,065
Miscellaneous			0	199,250	199,250
Student Programs			0	349,336	349,336
<b>Total Net Auxiliary Enterprises</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,933,777</b>	<b>2,933,777</b>
<b>Total Operating Revenues</b>	<b>164,402,023</b>	<b>81,467,875</b>	<b>245,869,898</b>	<b>2,933,777</b>	<b>182,300,296</b>

SAMPLE REPORT

SAMPLE COMMUNITY/JUNIOR COLLEGE  
 SCHEDULE B  
 SCHEDULE OF OPERATING EXPENSES  
 BY OBJECT  
 FOR THE YEAR ENDED AUGUST 31, 2006

	Operating Expenses				Total
	Salaries and Wages	Benefits		Other Expenses	
		State	Local		
Educational Activities					
Instruction	\$ 72,709,789	\$ 10,016,207	\$ 7,486,892	\$ 6,660,515	\$ 96,873,403
Public Service	1,286,786	177,264	278,433	1,880,251	3,622,734
Academic Support	10,900,357	1,501,589	1,174,346	4,826,878	18,403,170
Student Services	13,982,909	1,926,228	1,667,239	4,808,149	22,384,525
Institutional Support	14,252,997	1,963,435	2,346,955	7,415,950	25,979,337
Operation and Maintenance of Plant	5,912,167	530,795	1,077,276	9,549,587	17,069,825
Scholarships and Fellowships				35,725,731	35,725,731
Total Educational Activities	119,045,005	16,115,518	14,031,141	70,867,061	220,058,725
Auxiliary Enterprises	904,374		220,978	561,635	1,686,987
Depreciation Expense				7,025,533	7,025,533
Total	<u>\$ 119,949,379</u>	<u>\$ 16,115,518</u>	<u>\$ 14,252,119</u>	<u>\$ 78,454,229</u>	<u>\$ 228,771,245</u>

## Sample Community College

## Schedule C

## Schedule of Non-Operating Revenues and Expenses

Year Ended August 31, 2006

<b><u>NON-OPERATING REVENUES:</u></b>					
Maintenance and Debt Service Taxes					
Capital Grants and Gifts					
Investment Income					
<b>Total Non-Operating Revenues</b>					
<b><u>NON-OPERATING EXPENSES:</u></b>					
Interest on capital related debt					
Loss on disposal of capital assets					
Other non-operating expenses					
<b>Total Non-Operating Expenses</b>					
<b>Net Non-Operating Revenues</b>					

	Unrestricted	Restricted	Total Educational Activities	Auxiliary Enterprises	FY06 Total
	51,156,426	2,145,210	53,301,636		53,301,636
	46,125		46,125		46,125
	997,683	213,117	1,210,800		1,210,800
	<u>52,200,234</u>	<u>2,358,327</u>	<u>54,558,561</u>	<u>0</u>	<u>54,558,561</u>
	4,566,998		4,566,998		4,566,998
	1,100,005		1,100,005		1,100,005
	59,877		59,877		59,877
	<u>5,726,880</u>	<u>0</u>	<u>5,726,880</u>	<u>0</u>	<u>5,726,880</u>
	<u>46,473,354</u>	<u>2,358,327</u>	<u>48,831,681</u>	<u>0</u>	<u>48,831,681</u>