

Instructions for Completing and Submitting the *Fiscal 2008 Community/Junior College Benefits Proportional by Fund Report*

The *Fiscal 2008 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 *2008 Annual Financial Report (AFR)* and your *Fiscal 2008 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 Jan. 1, 2009, 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.

Section 1 – Schedule of Current Funds Revenues

From your 2008 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 *FY2008 Budget Requirements and Annual Financial Reporting Requirements for Texas Public Community and Junior Colleges*. These classifications and their descriptions may be found at www.theccb.state.tx.us/reports/pdf/1372.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 2008 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 Schedule B – *Schedule of Operating Expenses by Object* as Unrestricted Educational Activities.

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 B.

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

Send the completed *Fiscal 2008 Community/Junior College Benefits Proportional By Fund Report* to Christy Bearden by **Jan. 1, 2009**.

e-mail: christy.bearden@cpa.state.tx.us

fax: (512) 936-5972

In addition, send copies of your completed report to each of the following:

- The State Auditor's Office
Central Files
Attn: Julie Leung
1501 North Congress Ave., Suite 4-224
Austin, TX 78701
fax: (512) 936-9400
e-mail: jleung@sao.state.tx.us
- Legislative Budget Board
e-mail: john.wielmaker@lbb.state.tx.us
- The Texas Higher Education Coordinating Board
e-mail: Planning.Accountability@theccb.state.tx.us