

NORTHWEST FLORIDA STATE COLLEGE
Policy Number 6Hx17-4.11

TITLE:	FINANCIAL RECORDS AND REPORTS
REFERENCE:	SBR 6A-14.072; FS 1011.84; SBR 6A-14.076
HISTORY:	Florida Statute Revised 2004 State Board Rule 6A-14.072, Amended 6/07 State Board Rule 6A-14.076, Amended 8/04

6A-14.072 Financial Records and Reports

(1) Each community college shall keep financial records according to the Department of Education publication, "Accounting Manual for Florida's Public Community Colleges, 2007" incorporated herein by reference. Copies may be obtained through the Division of Community Colleges, Department of Education, 325 Gaines Street. W. Tallahassee FL 32399-0400.

(2) Enrollment related financial records shall be kept for all instruction so as to facilitate verification, confirmation, and comparison.

(3) If financial reports are not received from a community college when due, the Chancellor, as delegate of the Commissioner of Education, may withhold apportionments of state funds to the college until the reports are received.

Specific Authority 1001.02(1),1010.01(3), 1010.02. Law Implemented 1010.01, 1001.2(9).FS. History - Formerly 6A-8.11, Repromulgated 12-19-74, Amended 12-26-77, 7-2-79, 5-14-85, Formerly 6A-14.72. Amended 11-12-91; 7-7-92; 2-16-94, 12-18-94; 11-27-95' 11-13-96; 12-9-97; 5-18-99; 7-29-01. August, 2004, June, 2007

c.f. Accounting Manual for Florida's Public Community Colleges.

FS 1011.84 Procedure for determining state financial support and annual apportionment of state funds to each community college district.

The procedure for determining state financial support and the annual apportionment to each community college district authorized to operate a community college under the provisions of s. 1001.61 shall be as follows:

(1) Determining the amount to be included in the Community College Program Fund for the current operating program.

(a) The Department of Education shall determine annually from an analysis of operating costs, prepared in the manner prescribed by the rules of the State Board of Education, the

costs per full-time equivalent student served in courses and fields of study offered in community colleges. This information and current college operating budgets shall be submitted to the Executive Office of the Governor with the legislative budget request prior to each regular session of the Legislature.

(b) The allocation of funds for community colleges shall be based on advanced and professional disciplines, college-preparatory programs, and other programs for adults funded pursuant to s. 1011.80.

(c) The category of lifelong learning is for students enrolled pursuant to s.1004.93. A student shall also be reported as a lifelong learning student for his or her enrollment in any course that he or she has previously taken, unless it is a credit course in which the student earned a grade of D or F.

(d) If an adult student has been determined to be a disabled student eligible for an approved educational program for disabled adults provided pursuant to s. 1004.93 and rules of the State Board of Education and is enrolled in a class with curriculum frameworks developed for the program, state funding for that student shall be provided at a level double that of a student enrolled in a special adult general education program provided by a community college.

(e) All state inmate education provided by community colleges shall be reported by expenditure, and revenue source. These enrollments, expenditures, and revenues shall be reported and projected separately. Instruction of state inmates shall not be included in the full-time equivalent student enrollment for funding through the Community College Program Fund.

(f) When a public educational institution has been fully funded by an external agency for direct instructional costs of any course or program, the FTE generated shall not be reported for state funding.

(g) The State Board of Education shall adopt rules to implement s. 9(d)(8)f., Art. XII of the State Constitution. These rules shall provide for the use of the funds available under s. 9(d)(8)f., Art. XII by an individual community college for operating expense in any fiscal year during which the State Board of Education has determined that all major capital outlay needs have been met. Highest priority for the use of these funds for purposes other than financing approved capital outlay projects shall be for the proper maintenance and repair of existing facilities for projects approved by the State Board of Education. However, in any fiscal year in which funds from this source are authorized for operating expense other than approved maintenance and repair projects, the allocation of community college program funds shall be reduced by an amount equal to the sum used for such operating expense for that community college that year, and that amount shall not be released or allocated among the other community colleges that year.

(2) Determining the amount to be included for capital outlay and debt service.

The amount included for capital outlay and debt service shall be as determined and provided in Art. XII of the State Constitution of 1885, as adopted by s. 9(d), Art. XII of the 1968 revised State Constitution and State Board of Education rules.

(3) Determining the Apportionment from State Funds.

(a) By December 15 of each year, the Department of Education shall estimate the annual enrollment of each community college for the current fiscal year and for the 6 subsequent fiscal years. These estimates shall be based upon prior years' enrollments, upon the initial fall term enrollments for the current fiscal year for each college, and upon each college's estimated current enrollment and demographic changes in the respective community college districts.

(b) The apportionment to each community college from the Community College Program Fund shall be determined annually in the General Appropriations Act. In determining each college's apportionment, the Legislature shall consider the following components:

1. Base budget, which includes the state appropriation to the Community College Program Fund in the current year plus the related student tuition and out-of-state fees assigned in the current General Appropriations Act.
2. The cost-to-continue allocation, which consists of incremental changes to the base budget, including salaries, price levels, and other related costs allocated through a funding model approved by the Legislature which may recognize differing economic factors arising from the individual educational approaches of the various community colleges, including, but not limited to:
 - a. Direct Instructional Funding, including class size, faculty productivity factors, average faculty salary, ratio of full-time to part-time faculty, costs of programs, and enrollment factors.
 - b. Academic Support, including small colleges factor, multicampus factor, and enrollment factor.
 - c. Student Services Support, including headcount of students as well as FTE count and enrollment factors.
 - d. Library Support, including volume and other materials/audiovisual requirements.
 - e. Special Projects.
 - f. Operations and Maintenance of Plant, including square footage and utilization factors.
 - g. District Cost Differential.

3. Students enrolled in a recreation and leisure program and students enrolled in a lifelong learning program who may not be counted as full-time equivalent enrollments for purposes of enrollment workload adjustments.

4. Operating costs of new facilities adjustments, which shall be provided, from funds available, for each new facility that is owned by the college and is recommended in accordance with s.1013.31.

5. New and improved program enhancements, which shall be determined by the Legislature.

Student fees in the base budget plus student fee revenues generated by increases in fee rates shall be deducted from the sum of the components determined in subparagraphs 1-5. The amount remaining shall be the net annual state apportionment to each college.

(c) No community college shall commit funds for the employment of personnel or resources in excess of those required to continue the same level of support for either the previously approved enrollment or the revised enrollment, whichever is lower.

(d) The apportionment to each community college district for capital outlay and debt service shall be the amount determined in accordance with subsection (2). This amount, less any amount determined as necessary for administrative expense by the State Board of Education and any amount necessary for debt service on bonds issued by the State Board of Education, shall be transmitted to the community college board of trustees to be expended in a manner prescribed by rules of the State Board of Education.

(e) If at any time the unencumbered balance in the general fund of the community college board of trustees approved operating budget goes below 5 percent, the president shall provide written notification to the State Board of Education.

(f) Expenditures for apprenticeship programs shall be reported separately.

(4) Expenditure of allocated funds.

Any funds allocated herein to any community college shall be expended only for the purpose of supporting that community college.

(5) Report of remedial education.

Each community college board of trustees shall report the volume and cost of remedial education activities as a separate item in its annual cost accounting system.

History – s. 679, Ch. 2002-387; s. 13, Ch. 2004-271

6A-14.076 FTE Calculation for the Community College Program Fund.

(1) The number of full-time equivalent students for the community college program fund is the college credits for which students register divided by thirty (30) or as otherwise specified by law. The number of hours for non-college credit instruction for which students register is nine hundred (900).

(2) A student is registered in instruction that is subject to tuition, out-of-state fees upon payment, waiver, or deferment of the fees, pursuant to law and rule, and the recording of the transaction. A student is registered in instruction that is not subject to matriculation and tuition fees when the institution records the enrollment.

(3) When any fee refund results from a withdrawn registration, the credits or hours of instruction shall not be included in the calculation of full-time equivalent students.

Specific Authority 1001.01(1)(9), 1010.58(1) FS. Law Implemented 1010.58(1), 1010.58, 1010.01 & 1010.02 History - Formerly 6A-8.172, Repromulgated 12-19-74, Amended 12-26-77, 7-9-81, 8-20-85, Formerly 6A-14.76, Amended 6-1-86, amended 8/04