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FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
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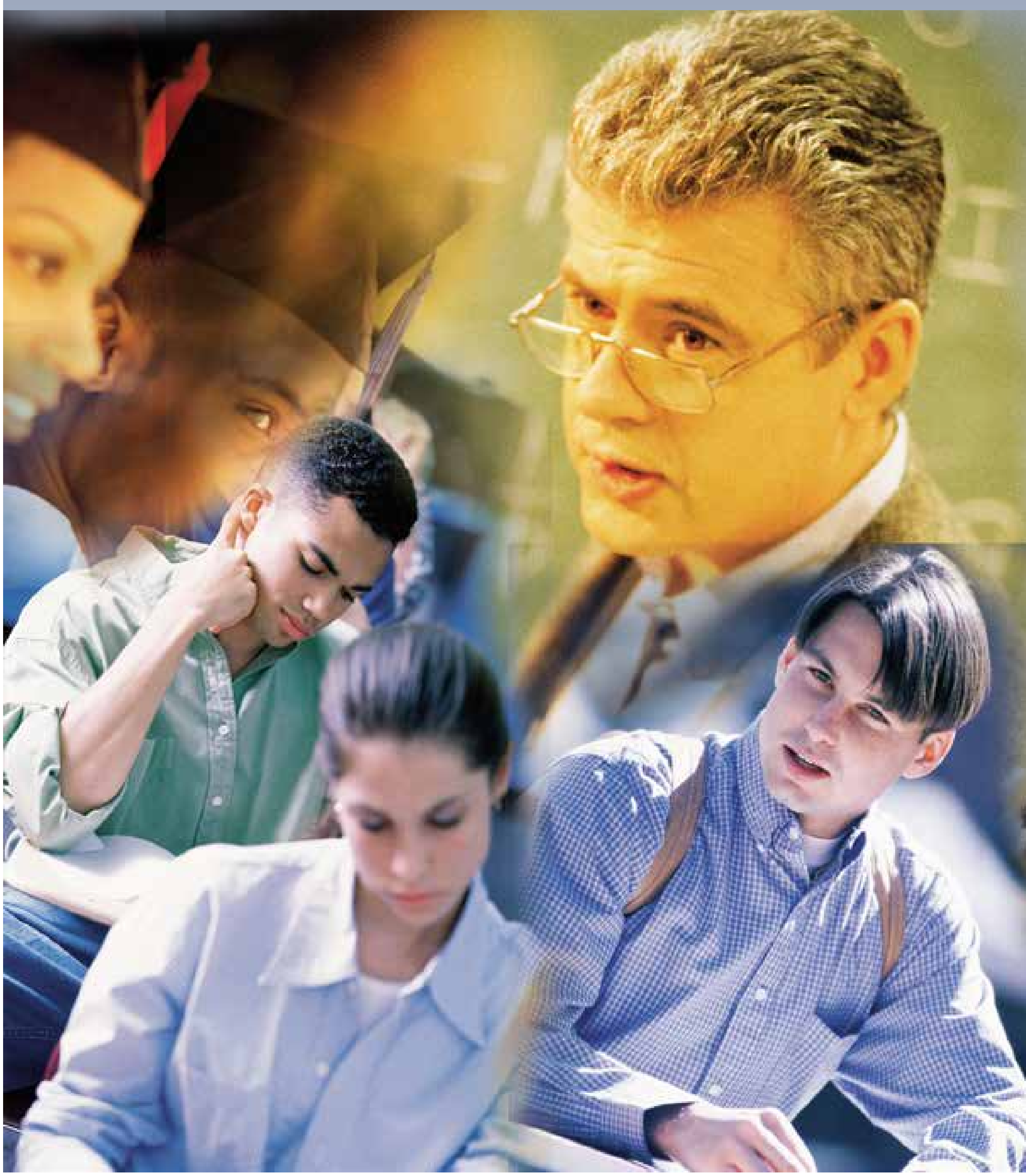
California Community Colleges Chancellor's Office

City College of San Francisco



Fiscal Review

September 14, 2012

Joel D. Montero
Chief Executive Officer

September 14, 2012

Erik Skinner
Executive Vice Chancellor of Programs
California Community Colleges Chancellor's Office
1102 Q Street, Suite 4554
Sacramento, CA 95811

Dear Vice Chancellor Skinner:

In July 2012, the California Community Colleges Chancellor's Office (CCCCO) and the Fiscal Crisis and Management Assistance Team (FCMAT) entered into an agreement for FCMAT to provide a fiscal review of the San Francisco Community College District (commonly known as City College of San Francisco) on behalf of the CCCCO. Specifically, the agreement states that FCMAT will perform the following:

1. In accordance with Education Code Section 84041 (a) and (c), the City College of San Francisco may request the Team, pursuant to Education Code Section 42127.8, to assist the district to establish and maintain sound financial and budgetary conditions that comply with principles of sound fiscal management and include the following:

    a. Complete a fiscal health analysis of the district using the California Community Colleges Sound Fiscal Management Self-Assessment Checklist to determine the district's current level of financial risk.

    b. Work with the College to develop a multi-year financial projection for the current and two subsequent years without any demonstrated adjustments based on today's economic forecast to determine the level of commitment needed to sustain the College's financial solvency, recognizing that this will be a snapshot in time regarding the current financial situation and used as the baseline for determining the level of reductions.

    c. Determine up to four California community colleges to be used for benchmark comparisons.

d. Provide findings and recommendations for meeting the district's goals. Work with the College to incorporate into a multi-year projection.

e. Based on benchmark colleges and CCSF's program priorities, review critical cost variances, including:

1. Review revenue per FTES/cost per FTE, separated by credit and non-credit.

2. Review the faculty obligation and the amount of reassigned time appropriate for the enrollment, structure, and budget of the College.

3. Compare managerial positions as reported to IPEDS, and determine whether administration is organized effectively and if the staffing levels are appropriate.

4. Determine the costs and program impacts of off-site centers and sites.

5. Review the costs of benefits for active employees compared to those of other colleges.

6. Evaluate the college for comparative analysis in terms of 50% law margins.

7. Review the unrestricted general fund match for categorical programs and levels of encroachment, if any.

8. Review FTES and determine if the college is maximizing its opportunities to generate additional funding.

2. The second component of the fiscal review will be to identify recommendations that enable the College to sustain financial solvency and maintain recommended reserve levels. The objective of this component will be to prepare and present a comprehensive report and recommendations covering the following issues:

a. Financial modeling that illustrates options that CCSF can implement to reduce various expenses and/or increase revenue to balance the budget and sustain financial solvency.

b. Identify institutional restrictions such as past practices or services that have been identified as the "CCSF culture" of the College including but not limited to collective bargaining contracts, legal constraints including the 50% law and the Full Time Faculty Obligation (FON).

c. Develop implementation steps, including a proposed timeline for improvements.

This final report contains the study team's findings and recommendations.

FCMAT appreciates the opportunity to serve you and extends thanks to all the staff of the California Community Colleges Chancellor's Office and the San Francisco Community College District for their cooperation and assistance during fieldwork.

Sincerely,

Michelle Plumbtree
Chief Management Analyst

Joel. D. Montero
Chief Executive Officer

C: Frederick E. Harris, Assistant Vice Chancellor, College Finance and Facilities Planning Division, California Community Colleges Chancellor's Office.

Pamila J. Fisher, Interim Chancellor, City College of San Francisco

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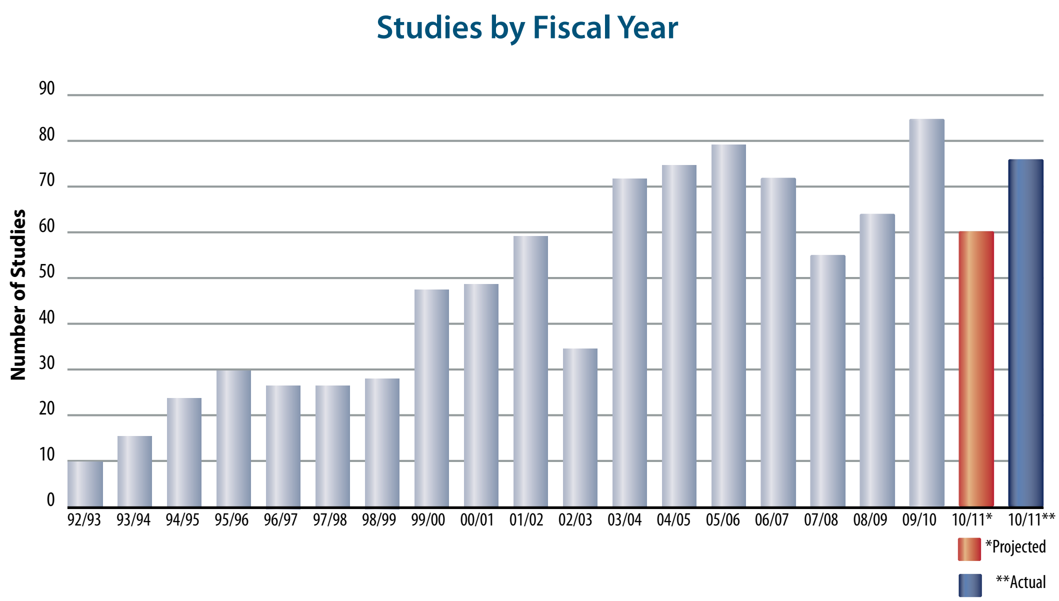
About FCMAT

FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices and efficient operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and share information.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the local education agency to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help local educational agencies operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) arm of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS) and also maintains DataGate, the FCMAT/CSIS software LEAs use for CSIS services. FCMAT was created by Assembly Bill 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. Assembly Bill 107 in 1997 charged FCMAT with responsibility for CSIS and its statewide data management work. Assembly Bill 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county office of education and school districts to work together locally to improve fiscal procedures and accountability standards. Assembly Bill 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, SB 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform nearly 850 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Joel D. Montero, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background and Study Scope

The San Francisco Community College District serves approximately 100,000 students at nine campuses and many other sites throughout the city of San Francisco.

FCMAT's review of CCSF was not an audit; the purpose was to review and evaluate the approach of the San Francisco Community College District (commonly known as the City College of San Francisco, or CCSF) to projecting and allocating its fiscal resources and to determine if CCSF's budget assumptions and methods are reasonable. FCMAT was also asked to evaluate CCSF's fiscal health and provide recommendations to help CCSF maintain fiscal solvency. This report reflects these goals and the objectives included in the approved scope of work.

Prior to the FCMAT review, the Accrediting Commission for Community and Junior Colleges (ACCJC) visited CCSF in March of 2012 and officially delivered an order of show cause. This is the most severe sanction of the ACCJC short of terminating an institution's accreditation. Both the results of that report and the process for accreditation are separate and distinct from the review performed by the FCMAT team.

As is the case with many California community colleges, CCSF has had declining state revenue for a number of years. As one of California's largest providers of noncredit education, the college's fiscal health has been further challenged by the state's ongoing low level of funding for noncredit instruction. CCSF is facing financial difficulties, as evidenced by its declining fund balance and continued large operating deficits. This has brought CCSF to a point at which it must either make significant and ongoing budget adjustments or face the prospect of insolvency and possible state intervention.

If the California community college board of governors determines that CCSF is not able to maintain its fiscal solvency under the current budget, the board of governors has the authority to appoint a special trustee to manage CCSF and restore fiscal solvency. CCSF can also request a special trustee, which has also been considered.

If the board of governors makes the determination to appoint a state trustee, the special trustee could be authorized to assume control of all facets of operations and management for the period of time deemed necessary for CCSF to achieve fiscal stability or to implement sound fiscal management. The board of governors may reduce or withhold apportionment to pay for the cost of the special trustee, management review, or other extraordinary costs resulting from CCSF's fiscal difficulties and to ensure the stabilization of the district's financial condition.

To understand CCSF's current fiscal status, FCMAT explored a number of topics with staff. In some instances CCSF has already begun to proactively address budget issues that FCMAT identified; however, more action will be needed to avert fiscal insolvency. Moreover, significant additional analysis should be performed beyond this current scope of work but was not possible due to the time constraints associated with this engagement.

The topics and issues identified in discussions with CCSF staff include the following:

- Evaluation of the revenues versus the costs of off-site instructional operations.
- Previous budget savings actions and those anticipated for fiscal year 2012-13.

- Employee contracts, specifically identification of items that committed CCSF to added costs and limited its decision-making ability.
- CCSF's faculty obligation number (FON) in light of CCSF's actual full-time equivalent faculty.
- The calculation and related components used for compliance with the 50% law (which requires that half of each community college district's current expense of education be spent on classroom salaries and benefits).
- Class sizes, classroom productivity, creation of the class schedule, and number of full-time equivalent students (FTES) as a component of enrollment management.
- Support from the unrestricted general fund for categorical programs and auxiliary operations such as the bookstore and food services.
- Grants that anticipated CCSF continuing the program after the grant expired.
- Bond program costs that may be masking future general fund obligations.
- The costs and functions of faculty release time.
- Retiree health benefits program.
- Budget assumptions being considered for fiscal year 2012-13.
- Data tools, processes and procedures used to guide major decisions.
- Identification of five other community college districts against which CCSF would be compared in the areas of expenditures, 50% law, and staffing levels across all employment classifications.
- CCSF's financial and expenditure history over the last seven years.
- Recent external financial statement audits to identify any major fiscal issues and audit findings.
- CCSF's recent accreditation report.
- Health benefit programs.
- The administrative structure and the organizational history.
- CCSF's response to the state community college chancellor's office's fiscal management checklist.

Some of the above topics needed no additional comment beyond the initial discussion. The balance of this report includes findings and recommendations in those areas that require further attention.

FCMAT visited CCSF on July 30 through August 3, 2012 to conduct interviews, collect data and review documents. This report is the result of those activities.

During this fieldwork, FCMAT also identified additional issues that required further research and analysis. These are noted throughout the report.

The scope of FCMAT's review included both a fiscal review and analysis and a benchmark comparison of CCSF against similar community college districts to provide data to help the college make decisions to sustain financial solvency and maintain recommended reserve levels.

FCMAT was also asked to compare CCSF's administrative organizational structure with those of the comparison districts.

Study Team

The study team was composed of the following members:

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*As a member of this study team, this consultant was not representing his employer but was working solely as an independent contractor for FCMAT.

Executive Summary

FCMAT's review of CCSF is not intended to be viewed as a comprehensive audit. The scope of work was conducted to determine how CCSF projects and allocates its fiscal resources and to determine if CCSF's budget assumptions and methods were reasonable. The review and assessment includes recommendations to help CCSF maintain its fiscal solvency and avoid state intervention.

Prior to FCMAT's review in July, the Accrediting Commission for Community and Junior Colleges (ACCJC) visited CCSF in March of 2012 and officially delivered an order of show cause. This is the most severe sanction of the ACCJC short of terminating an institution's accreditation. Show cause occurs when the ACCJC finds an institution in substantial noncompliance with the commission's eligibility requirements, accreditation standards or policies, or when the institution has not responded to the condition previously imposed by ACCJC.

The ACCJC conducted its own independent review to determine accreditation status for CCSF, and results of that report are separate and distinct from the assessment performed by the FCMAT team.

Fiscal Health Analysis

City College of San Francisco (CCSF) has not developed a plan to fund significant liabilities and obligations such as retiree health benefits, adequate reserves, and workers' compensation costs. Further, it has been subsidizing categorical programs with unrestricted general fund monies regardless of the effect on the general fund, and has provided salary increases and generous benefits with no discernible means to pay for them. The college has also used temporary one-time measures to mitigate its operating deficits, thus deferring difficult decisions to the future. These deficiencies raise significant concerns regarding CCSF's ability to maintain solvency because of the unknown outcomes of an upcoming local parcel tax measure and the governor's November 2012 state tax measure referred to as Proposition 30.

Multiyear Financial Projection

CCSF's 2012-13 tentative budget is balanced in terms of anticipated revenues and expenditures, but it assumes and depends on passage of the governor's November 2012 tax measure. Most of the expenditure savings in the tentative budget are one-time concessions from the employee groups for 2012-13 only, which means that CCSF will again need to make reductions for 2013-14. Even with the passage of the governor's tax measure, CCSF projects a $13 million shortfall in fiscal year 2013-14. CCSF cannot afford to wait and see if the local parcel tax is approved before implementing expenditure reductions. To maintain financial solvency, reductions for 2013-14 and beyond must be ongoing rather than temporary.

CCSF's 2012-13 tentative budget does not increase the fund balance. Although the budget recognizes the possibility of a small state funding deficit of 0.7%, in today's economic climate it is likely that the deficit could be higher, which will further reduce the fund balance. CCSF's minimal ending fund balance leaves no margin for error or unexpected changes to the budget; either could result in fiscal insolvency.

The below table summarize the four possible scenarios prepared by CCSF staff for fiscal year 2012-13. These scenarios vary based on whether the different tax measures pass.

Fiscal Year 2012-13 Funding Scenarios

	If state tax and parcel tax fail	If state tax passes but parcel tax fails	If state tax fails but parcel tax passes	If state tax and parcel tax pass
Total Revenue	$175,093,000	$187,299,000	$189,819,000	$201,064,000
Adopted Tentative Expense Budget	$186,572,000	$186,572,000	$186,572,000	$186,572,000
(Deficit)/Surplus	**($11,479,000)**	**$727,000**	**$3,247,000**	**$14,492,000**

Key assumption: CCSF continues spending at the level of the tentative budget under all scenarios.

There is a possibility that the governor's tax measure will not pass. Although CCSF has estimated that this would reduce funding by another $11.5 million in fiscal year 2012-13 and beyond, it has not developed a plan to deal with this reduction should it occur, and its ending fund balance is not sufficient to bear the burden.

CCSF is in a perilous financial position. It can afford neither errors in its budget assumptions or accounting treatments nor additional unbudgeted expenses. Even if CCSF is able to maintain its fiscal solvency in fiscal year 2012-13 using the temporary measures it has enacted, it will experience numerous challenging, spending pressures and critical decisions in the future. The four multiyear financial projections (MYFPs) developed by CCSF indicate future insolvency in all scenarios except for the one in which both the governor's tax measure and the local parcel tax pass, and even then CCSF would remain only marginally solvent. The below table summarizes the effect on fund balance under all four funding scenarios. Even under the best alternative, where both the state and local tax pass, by fiscal year 2014-15 a deficit of $2,512,000 occurs based on current revenue and expenditure trends.

Estimated Deficit/Surplus Projection Scenarios

	If state tax and parcel tax fail	If state tax passes but parcel tax fails	If state tax fails but parcel tax passes	If state tax and parcel tax pass
2012-13	($11,479,000)	$727,000	$3,247,000	$14,492,000
2013-14	($24,570,000)	($13,254,000)	($10,570,000)	$726,658
2014-15	($27,809,000)	($16,493,000)	($13,809,000)	($2,512,000)

Staffing and Operational Costs

CCSF has employed twice as many full-time faculty per 1,000 full-time equivalent students (FTES) and incurred expenses that are $17 to $18 million higher than comparison districts, while at the same time having a level of classroom productivity (class size) that is less than that of most of the comparison districts. CCSF also employs more classified staff at higher average salaries than the comparison districts.

CCSF's capital outlay budgets will need to be restored as bond funds dwindle. Retiree health benefits payments will increase from an estimated $6.9 million in fiscal year 2011-12 to $13.0 million annually by 2020-21. Steps added to the classified salary schedule during negotiations will also add significant costs over time. The magnitude of its employee contract obligations makes it difficult for CCSF to continue as a going concern (an organization that is fiscally healthy and able to meet its financial obligations) without change.

CCSF needs to be more aggressive in reducing its expenditures to provide for a structurally balanced budget by implementing ongoing budget adjustments and reductions. This is challenging but is essential to avoid insolvency.

CCSF's expenditure per full-time equivalent student (FTES) exceeded its state funding (also known as state apportionment revenues) for fiscal year 2011-12 by $637 per noncredit instruction FTES and by $859 per credit instruction FTES. Thus these amounts had to be provided from other funding sources. Based on a revenue and cost analysis, there is no clear evidence that either credit or noncredit is significantly more efficient than the other. The noncredit funding rate is lower, but costs are lower as well. This is largely due to the difference in teaching load: 15 contact hours per week for credit courses versus 25 contact hours per week in the noncredit program. On a proportional revenue and expense basis, the efficiency of credit and noncredit instruction is nearly equal; apportionment revenue pays for 85.34% of the costs associated with credit courses and 83.99% of the revenue required to support noncredit courses.

CCSF's estimated average rate of pay for a part-time instructor is $113.51 per hour. Based on this rate, the estimated annual cost of one part-time faculty who works the equivalent of full time (one FTEF) is $59,595, or approximately $6,000 per course. FCMAT confirmed these pay rates through information provided by district staff and a review of financial records for fiscal year 2010-11 (the most recent year for which there is certified data) that indicate the total hourly pay in relation to total part-time faculty FTEF. Statutory benefits such as workers' compensation, unemployment insurance and retirement contributions add 6.6 % to this total. In addition, if a part-time faculty member's teaching assignment is equal to or greater than 50% (7.5 units for credit and 12.5 units for noncredit) of a full-time load, the employee is eligible for health benefits partially paid by CCSF and for fully paid dental benefits.

CCSF's part-time faculty salary schedule and health benefit provisions in its collective bargaining agreement with the American Federation of Teachers (AFT) Local 2121 have negated any significant short-term cost advantage of using part-time faculty. The lower costs associated with part-time faculty have typically allowed community college districts to maintain their class schedules and offerings at a lower cost, but this is not the case at CCSF.

Through the California Community College Chancellor's Office's (CCCCO's) management information system (MIS), CCSF reported having 842 tenure-track faculty in 2010-11. When all faculty release time is considered, 14% of CCSF's full-time faculty are being released to fulfill nonteaching responsibilities. Thus the equivalent of more than 50 full-time, highly qualified, tenured faculty are serving as department chairs rather than instructing students.

The proliferation of release time is costly, creates a unique administrative structure that is difficult to manage, reduces accountability, and makes coordination and decision-making more challenging.

Comparison with Similar Districts

To provide additional context to the analysis of CCSF's fiscal condition, five similar community college districts were selected against which CCSF would be compared in terms of spending, staffing and productivity. The selected districts are Santa Monica, Long Beach, Foothill-De Anza, Mt. San Antonio and El Camino. The comparison revealed many important distinctions that CCSF should consider as it makes future decisions:

- CCSF has significantly more regular full-time equivalent (FTE) employees than the comparison districts, both in total and per FTES.
- CCSF has almost twice the number of tenured faculty as the two largest comparison districts, with 23.52 FTE per 1,000 FTES versus 13.69 and 12.17 for Mt. San Antonio and Santa Monica, respectively.

- CCSF also has significantly more classified staff support than the two largest comparison districts, with 192 more FTE staff than Mt. San Antonio and 243 more FTE staff than Santa Monica.
- CCSF is the third lowest of the comparison districts in productivity for credit classes (FTES per section average). CCSF has both more tenured faculty and lower productivity, which compounds its fiscal burden.

The results of this data support the findings of the staffing analysis. CCSF's decisions regarding full-time faculty and increases to the salary schedule and benefit provisions for part-time faculty result in higher costs for academic employees, which in turn result in higher total salaries and benefits and higher total costs.

Enrollment Management

CCSF shows little evidence of an effective enrollment management plan. It lacks sufficient data provided in a timely and consistent reporting format to make important enrollment management decisions. Serving students when resources are reduced requires maximizing the use and effect of all available resources, but this is not possible without an effective enrollment management plan.

CCSF's enrollment management has focused on student recruitment and marketing, student engagement and connection, technology (distance education), counseling and support. Enrollment management must also focus on enrollment goals for campuses and sites, programs and disciplines; the deployment of resources to achieve those goals; and measurement of progress. Enrollment management will be an important tool as CCSF plans course schedules, seeks to control direct costs, and measures progress toward FTES goals. Because revenue is largely driven by service level (FTES), it is imperative that CCSF manage this aspect of its operations effectively.

Administrative Structure

The use of some release time is normal in the community college system; however, the magnitude and types of release time assignments at CCSF are cause for concern. CCSF allows an inordinate amount of release time, which is expensive because of CCSF's high salary and benefits for the part-time employees who replace full-time employees when they are on release time. A significant part of this release time is for department chairs; other instructional and noninstructional release time makes up the balance. The structure and responsibilities of department chairs at CCSF differ significantly from what is typical at most California community colleges. Specifically, the department chairs at CCSF operate under a separate collective bargaining agreement and have responsibility for decisions about program and course offerings as well as control over release time assignments.

Barriers to Fiscal Solvency

Administrative stability is needed at CCSF. Four of its five vice chancellor positions are interim; the vice chancellor for finance and administration is the only administrative position with history in the district. The chancellor is also an interim assignment.

Interviews revealed that decisions that have serious financial implications are often made but that no one position is accountable for those decisions. Ultimately the governing board and the chancellor must provide leadership and serve as the final authority for important decisions. Fixing the immediate budget problem is imperative, but both the immediate remedy and sustained change depend on recognizing and addressing factors that contribute to poor decisions and a lack of accountability.

The costs of employee contracts have increased through a succession of chancellors. A number of the contract provisions have been added without any consideration of CCSF's ability to pay in the future. As a result, CCSF is facing potential insolvency, which could significantly affect the organization or require state intervention

The civil service structure under which CCSF operates is the same as that of the City of San Francisco and is established and maintained in accord with Education Code section 88137. This has both benefits and drawbacks. CCSF is the only community college in California that operates under this structure, which can make creating and managing the classified workforce difficult, especially in times of fiscal crisis, because CCSF often does not have control over who is placed in positions.

Interviewees consistently indicated that CCSF has for many years operated based on power, influence and political whim rather than reason, logic and fairness. Interviewees indicated that CCSF's focus and purpose, which should be serving students, has been lost and is not the basis for decision making. Rather, the emphasis has been on keeping individuals employed and ensuring that they receive benefits, which is a positive goal but should not usurp any college district's primary goal of serving students. CCSF's decisions have diminished the resources available to achieve its primary purpose.

Past decisions have reduced the management team to spectators rather than organizational leaders. For example, determining how many classified employees are needed and what services are required should be a management function, but at CCSF these decisions are made by a committee. This has been costly to CCSF.

Under this organizational and cultural model there is no responsibility or accountability because it is often unclear how or by whom decisions have been made. This has resulted in operational dysfunction, which in turn has contributed to fiscal deficiencies.

Findings and Recommendations

Fiscal Health Analysis

Overview

Prior to and separate from FCMAT's review, the Accrediting Commission for Community and Junior Colleges (ACCJC) officially issued the San Francisco Community College District (commonly known as City College of San Francisco, or CCSF) an order of show cause, partly because of its fiscal status. The Commission is concerned that CCSF is on the brink of insolvency.

Show cause occurs when the ACCJC finds an institution in substantial noncompliance with the commission's eligibility requirements, accreditation standards or policies, or when the institution has not responded to the condition previously imposed by ACCJC. In CCSF's case, CCSF must show cause regarding why the commission should not withdraw accreditation at its June 2013 meeting by demonstrating that it has corrected the deficiencies noted by the commission and is in compliance with the eligibility requirements, accreditation standards and commission policies. Show cause places the burden of proof on CCSF to demonstrate why its accreditation should be continued.

The ACCJC conducted its own independent review to determine CCSF'S accreditation status. Both the results of that review and the process for accreditation are separate and distinct from the review performed by the FCMAT team.

CCSF has unrestricted revenues of approximately $190 million per year. This includes approximately $15 million in revenues from a local sales tax, a source that most similar college districts do not have. Even with this significant fiscal advantage, CCSF is experiencing severe financial difficulty.

Reserve Requirements

For at least the last five years CCSF has operated with a reserve of slightly more than 1%, or $1.9M, of its unrestricted general fund expenditures. As a general rule, the CCCCO recommends a 5% reserve level. In addition, there has been a fixed $6.6 million board reserve for several years. In fiscal year 2011-12 CCSF overspent its budgeted expenditures because of faulty budget assumptions made when the budget was adopted. To balance the budget, anticipated savings were included in the expense budget as negative line items without identifying any specific reductions. These reductions did not materialize, so the unrestricted fund balance of 1% and $3.5 million of the $6.6 million board reserve were needed to balance the budget for fiscal year 2011-12, leaving CCSF with only $3 million available in the board reserve at the close of the fiscal year.

According to CCSF, $1.5 million in one-time internal departmental funds has been carried over from previous years and could be used to augment the $3 million remaining board reserve if the board so decides. Even if that occurs, the combined funds would comprise a 2.25% total reserve, which is insufficient in today's economic climate, especially based on the CCCCO's 5% recommendation. Based on district information, these are the only remaining sources of emergency funds.

Salaries and Benefits

It has been noted publicly in various venues that CCSF's employee salaries and benefits comprise approximately 92% of its unrestricted budget. Operating expenses such as utilities, supplies, property and liability insurance, maintenance agreements and capital outlay are paid out of the remaining 8%. This leaves very little in discretionary funds. Although the 92% figure is true for the 2012-13 budget, CCSF's employee costs have historically been closer to 90%, compared to approximately 86% for most community college districts. Because so much of its budget is committed to employee costs, resulting in insufficient reserves, CCSF has difficulty responding to unexpected fiscal obligations. If CCSF continues to maintain a high ratio of employee costs, it will need a larger unrestricted fund balance to provide for unanticipated fiscal emergencies.

Capital Outlay

Capital outlay spending has only been approximately 0.1% of the budget during the last five years because local general obligation bonds have provided funds for capital needs during that time. However, the bond funds will soon be completely depleted, so CCSF will need to start planning to meet ongoing capital needs and restore capital outlay budgets using its operating budget.

Unfunded Liabilities

Until recently, CCSF has not set aside funds to address its unfunded liability for retiree health benefits. The amount CCSF has currently identified to meet this ongoing obligation is $500,000 per year, which is well below the actuarial recommendation. The July 2011 actuarial analysis of CCSF's retiree health benefit obligation indicates a present value debt of $235,000,000. CCSF is meeting its annual payment obligation on a pay-as-you-go basis. For the 2011-12 budget year, the annual cost is estimated to be $6.9 million, but this will increase to $13.0 million annually by 2020-21. This cost will continue to increase regardless of CCSF's revenues or fiscal solvency. This means that as available revenue decreases, the burden that these retiree costs place on the expenditure budget will be amplified. Regardless of the economic growth scenario chosen, the expenditures for pay-as-you-go will increase on a percentage basis faster than increases in revenue.

Encroachment

The amount CCSF has taken from its unrestricted general fund to subsidize categorical and auxiliary operations has increased from $1.98 million in fiscal year 2008-09 to $6.2 million in fiscal year 2011-12. CCSF has planned to decrease this amount to $2.95 million in 2012-2013; however, part of the planned decrease is created by moving the basic skills program from the restricted general fund to the unrestricted general fund, which changes how the expenditures are recorded but does not decrease the financial burden.

Workers' Compensation

Prior to 2009, CCSF paid workers' compensation expenses on a cash basis. This meant there was no recognition of accrued or expected liability related to outstanding claims. Because claims take time to mature and the costs often occur over more than one fiscal year, community college districts typically use actuarial studies to determine the expected cost of open claims and establish reserves to pay claims. CCSF has conducted actuarial studies but has not set aside funds to fully fund future claims obligations. Since 2009, CCSF has assessed an internal premium to programs and has chosen to address the unfunded claims expense through a 25-year amortization plan.

This structure may be sufficient as long as the claims experience and payouts do not exceed the level of premium assessment.

Staffing

CCSF has not implemented layoffs, closed any sites or eliminated any programs in the past five years, even with significant decreases in funding. It has replaced some full-time faculty who have left CCSF rather than always recognizing the opportunity to reduce staffing through attrition. One-time actions have been the primary method used to address operating deficits, which means that CCSF must begin anew in its search for fiscal solutions each year to address the ongoing deficits. Based on CCSF's multiyear financial projections, it is clear that ongoing budget reductions are needed rather than temporary or one-time measures to eliminate deficits and restore fund balances.

CCSF has completed the California Community Colleges Chancellor's Office's (CCCCO's) Fiscal Health Checklist, which is included below. Based on the self-assessment, CCSF has recognized a number of areas in which it is deficient. FCMAT has reviewed the document and agrees with most of CCSF's statements but differs on some. FCMAT's comments and opinions regarding the document are provided in italicized text; all other comments and assessments are those of CCSF.

CCCCO Sound Fiscal Management Checklist Completed by CCSF

FCMAT's comments are included in italics.

1. Deficit Spending for fiscal year 2011-12 — Not Acceptable

   Revenue estimates are based on past history.
   Estimate for fiscal year 2011-12 revenues were conservative and within reason. The "February surprise" created substantial challenges.

   Fiscal year 2010-11 was not a deficit spending year; closeout from the UGF [unrestricted general fund] was more than $3 million. However fiscal year 2011-12 had an unacceptably high level of deficit spending. It was addressed by using fund balance and one-time spending reductions including wage concessions.

   The district does not automatically build in growth revenue; in fact the 2010-11 closeout was primarily due to the conservative strategy of not including such revenue in the final budget. Growth is only built in when a funding strategy to add sections is also incorporated.

2. Fund Balance for fiscal year 2011-12 — Not Acceptable

   Fund balance declined dramatically during fiscal year 2011-12 as a result of using the undesignated unreserved balance and a substantial portion of the designated reserve to support operations.

3. Enrollment — Not Acceptable
   District has had to make use of stabilization funding due to lack of funds for summer sessions.

Demand in Credit remains strong, declining in Non Credit. Data is tracked and analyzed and strategies are developed to meet enrollment targets. However, the college was in stability in both 2011-12 and 2009-10 due to lack of ability to fund summer session.

4. Unrestricted General Fund (UGF) Balance — Not acceptable

Fund balance includes a long-term prepaid lease for the Mission Campus, currently valued at about $10 million. The portion of fund balance that is available to be used for emergencies is less than 5% of annual unrestricted general fund expenditures.

5. Cash Flow Borrowing — Not Acceptable

Tax revenue anticipation notes (TRANs) are repaid on time. The college also borrows from the City/County of San Francisco. The college has a negative cash position too often.

6. Bargaining Agreements — Acceptable

Per the criteria this is acceptable as there have been no across-the-board salary increases for any employee group since July 2007. In the past five years the only negotiated changes have been in the areas of health insurance contributions made by certificated employees and a seniority step increase for some classified employees. Several years ago the college's contract with the American Federation of Teachers (AFT) allocated a portion of new revenue to faculty based on a formula. Service Employees International Union (SEIU) contracts were based on traditional bargaining. Cost analyses were always conducted; wage increases were budgeted.

Although CCSF's statements are correct, FCMAT believes that CCSF's contracts are not sustainable given the district's financial condition. Evidence of this is that salaries and benefits consume 92% of the budget. Thus FCMAT would rate this item as Not Acceptable.

7. Unrestricted General Fund Staffing — Not Acceptable

Deficit spending was incurred in 2011-12; one-time funds were used to support ongoing expenses. The percentage of the unrestricted general fund spent for personnel expenses is greater than 85%. The college is not providing adequate funds for scheduled maintenance or for upgrading technology.

8. Internal Controls — Acceptable

Internal controls are adequate and are evaluated by both independent auditors and an internal auditor. Loss of assets over the years has been negligible.

9. Management Information Systems (MIS) — Acceptable, but some reports are late

The college has a task force that makes an ongoing effort to ensure that data is accurate for the state MIS report. In addition, the program review committee works to ensure that data used for such purposes is accurate. The business office completes all required reports but the college has filed its annual audit and 311 reports after the state deadline in several years. This issue can only be addressed by improving available resources

10. Position Control — Acceptable as of fall 2012

Position control for classified employees is fine. For certificated employees the college has had an ongoing problem with assignment forms not reaching payroll in a timely manner. This is currently being addressed by the office of instruction. Position control is integrated with payroll but not budget.

As noted later in this report, there are concerns regarding CCSF's inability to link position control to budget, which is a critical function to reconcile salary and benefit costs. Thus FCMAT would rate this item as Not Acceptable.

11. Budget Monitoring — Acceptable, but budget development needs improvement

Historically bargaining agreements have been evaluated in advance for budgetary impact. Revenue revisions are timely; expenditures are updated every pay period. The board is kept informed about changes in budget estimates throughout the year. The district's only long-term financial obligations are for other post-employment benefits (OPEB) and workers' compensation. There are no other long-term debts. Annual budget development needs improvement particularly with respect to costs associated with part-time faculty and health benefits for active employees.

12. Other Post-Employment Benefits (OPEB) — Not Acceptable

Actuarial studies have been completed; the results have been widely shared. The college was strictly pay-as-you-go for this liability until 2011-12 when for the first time it made a $500,000 transfer into a trust fund established by the city. This transfer will be repeated in 2012-13. There is no specific plan to increase these payments.

13. Leadership/Stability — Acceptable

The chief executive officer retired in April 2012. The chief business official (CBO) has been at the college for 20 years. Several board members have served multiple terms.

FCMAT believes that although there is stability in one key position, the CBO, there is instability in other aspects of the senior administrative structure. Thus FCMAT would rate this item as Not Acceptable.

14. District Liability — Acceptable

There are no active lawsuits that require increased reserves. The college was a founding member of the Statewide Association of Community Colleges for property and liability coverage, but switched to the Alliance of Schools for Cooperative Insurance Programs effective 7/1/12. There are no anticipated settlements at this time.

15. Reporting — Not Acceptable with respect to timeliness

The college's annual audit reports have been delivered after January 1 on several occasions. The quarterly and annual 311 reports have also been late on multiple occasions. The district has always met the 50% law. The 320 reports have been timely.

Several external audit recommendations have been repeated in multiple audits and remain outstanding. CCSF has stated that it is taking steps to address these recommendations, but it needs to do so more aggressively. FCMAT rates this as Not Acceptable not only with regard to timeliness, but also because of these repeated audit findings. FCMAT's analysis of the audit findings follows.

Audit Findings

CCSF has made some progress toward resolving outstanding audit findings in annual audited financial reports for fiscal years 2007-08, 2008-09, 2009-10 and 2010-11. These findings are items that the external independent auditors determined indicate deficiencies in internal controls that could result in material misstatements in CCSF's financial statements. These audit findings are categorized in terms of severity as either material weaknesses (most severe), significant deficiencies (moderately severe), or deficiencies (least severe).

The tables below provide an overview of the number and type of findings reported in the last three annual financial audits.

Quantity and Types of Audit Findings

	2010-11	2009-10	2008-09
Material Weaknesses	3	4	0
Significant Deficiencies	3	14	17
Deficiencies	7	0	0
Total	**13**	**18**	**17**

As the table above shows, since fiscal year 2008-09 CCSF has reduced the total number of audit findings from 17 to 13, but the number of audit findings classified as material weaknesses has increased.

This may indicate that there are significant obstacles to timely and accurate reporting of financial statements going forward. Indeed, the nature of the three material weaknesses in the most recent 2010-11 audit report indicates that this is the case. These three audit findings concern the following:

- The significant number of financial restatements required by the auditors to ensure that the financial statements were materially accurate.
- The significant number of errors in CCSF's financial records that inhibited its ability to close its books accurately and in a timely manner.
- CCSF's lack of a long-term financing plan that will lower its OPEB liability and relieve the negative unrestricted net asset balance of $25,056,628 as of June 30, 2011.

Analysis of Findings

	2010-11	2009-10	2008-09
Number of continuing findings	6	8	4
Number of new findings	7	10	13
Total Findings	**13**	**18**	**17**

Recommendations

CCSF should:

1. Increase funding for the future cost of retiree health benefits using a structured plan rather than on an ad hoc basis.
2. If funds become available, consider funding its outstanding workers' compensation claims in advance of the current 25-year amortization plan.

Multiyear Financial Projection

Potential Funding Scenarios

CCSF faces four possible funding scenarios for 2012-13, which are predicated on two different tax proposals included in the November 2012 election: the governor's tax measure and a local parcel tax for CCSF. The fiscal implications and projections for CCSF vary greatly depending on the election outcome scenario on which they are based. Appendix A includes more detail regarding each scenario, assumptions for each fiscal year, and information for 2014-15.

The two tables below summarize the four possible scenarios prepared by CCSF staff for fiscal years 2012-13 and 2013-14.

Fiscal Year 2012-13 Funding Scenarios

	If state tax and parcel tax fail	If state tax passes but parcel tax fails	If state tax fails but parcel tax passes	If state tax and parcel tax pass
Total Revenue	$175,093,000	$187,299,000	$189,819,000	$201,064,000
Adopted Tentative Expense Budget	$186,572,000	$186,572,000	$186,572,000	$186,572,000
(Deficit)/Surplus	**($11,479,000)**	**$727,000**	**$3,247,000**	**$14,492,000**

Key assumption: CCSF continues spending at the level of the tentative budget under all scenarios.

Fiscal Year 2013-14 Funding Scenarios

	If state tax and parcel tax fail	If state tax passes but parcel tax fails	If state tax fails but parcel tax passes	If state tax and parcel tax pass
Total Revenue	$176,880,000	$188,196,000	$190,880,000	$202,176,000
Expected Level of Spending	$201,450,000	$201,450,000	$201,450,000	$201,450,000
(Deficit)/Surplus	**($24,570,000)**	**($13,254,000)**	**($10,570,000)**	**$726,000**

Even in the best case scenario in which both taxes pass in November 2012, CCSF's fiscal condition remains a concern. CCSF must confront its serious and ongoing deficit spending, which is increased partly because of the anticipated increases to support its retiree health benefit obligation, capital outlay, maintenance, and additions to the board reserve. These are all necessary increases for a variety of reasons.

Because CCSF's 2012-13 budget reductions were one-time in nature, the absence of these reductions in fiscal years 2013-14 and 2014-15 results in increased operating costs and related increased deficit spending year to year. In every scenario other than the best case in which both taxes pass in November, CCSF faces substantial solvency issues over the next several years.

Appendix A of this report contains a multiyear financial projection (MYFP) for CCSF that includes an explanation of the revenue and expenditure assumptions used in determining the amounts for each year. The projection includes no permanent, ongoing expenditure reductions beyond those identified in the fiscal year 2012-2013 tentative budget.

If voters approve the local parcel tax in November 2012, CCSF will not receive any resulting revenues until fiscal year 2013-14. The administration has held discussions with, and received authorization from, the board to issue debt instruments in order to receive the tax revenue in 2012-13. Although the exact amount of the debt has not yet been established, it is estimated to be up to approximately $14 million. If CCSF issues the debt, the funding would be accelerated. There is a cost to borrow but it will not be known until the size and timing of the transaction are established. At that time CCSF will need to decide if the earlier receipt of revenue is worth the cost of issuing debt.

Multiyear Financial Projection

Multiyear financial projections (MYFPs) are an important part of the budget process. They should be produced accurately and contain the most current fiscal information available. MYFPs allow CCSF to project revenues and expenditures and help ensure that it will be able to meet its financial obligations in the current and two subsequent fiscal years.

FCMAT reviewed the MYFP prepared by CCSF to ensure its validity. FCMAT reviewed the performance of CCSF's funds over the last several years to identify trends and formulate questions about the status of accounts. This review allowed FCMAT to validate CCSF's general fund budget projections for the current and two subsequent fiscal years and indicate any effects that other funds may have on the general fund.

Any financial forecast has inherent limitations because it is based on certain criteria and assumptions rather than on exact calculations. Limitations include issues such as the accuracy of baseline data, unpredictable timing of negotiations, unanticipated changes in enrollment trends, and changing state, federal and local economic conditions. Therefore, the budget forecasting model should be viewed as a trend based on certain criteria and assumptions rather than as a prediction of exact numbers. To maintain the most accurate and meaningful data, the projection should be updated at frequent intervals as well as when there are significant financial changes to CCSF's budget in current or future years. The projection should also be updated during collective bargaining negotiations to determine the fiscal effect of any potential contractual changes.

In evaluating the MYFP, much attention is focused on the bottom line, which indicates CCSF's undesignated, unappropriated fund balance. If the bottom line shows a positive unappropriated fund balance, this amount may be used by the governing board and/or the chancellor to improve educational programs, increase employee compensation, improve the fund balance, fund liabilities such as retiree benefits or workers' compensation, or spend in other categories. However, if the unappropriated fund balance is negative, the deficit is the amount by which the budget must be reduced to sustain the recommended reserve levels and board-designated reserves. The MYFP must be viewed comprehensively, and CCSF must determine the compounding effects that using any or all of the unappropriated fund balance will have on the MYFP in the current and future years. The unappropriated balance and the corresponding compound effects can be determined clearly as the years proceed.

FCMAT reviewed CCSF's records, interviewed staff members and examined financial reports to gather the information needed to validate CCSF's MYFP, which uses its fiscal year 2012-13 tentative budget as the base year. Based on FCMAT's review of the data, the projection is reasonable. Because there are multiple possible outcomes based on the upcoming election, the projections vary greatly from one scenario to another, and the variance increases further in the second and third projection years.

CCSF's 2012-13 tentative budget is balanced in terms of anticipated revenues and expenditures, but it both assumes and depends on passage of the governor's tax measure. Most of the expenditure savings in the tentative budget are one-time concessions from the employee groups for 2012-13 only, which means that CCSF will again need to make reductions for 2013-14. Even with the passage of the governor's tax measure, CCSF will have a projected shortfall of

$13 million in fiscal year 2013-14. CCSF cannot afford to wait and see if the local parcel tax is approved before implementing expenditure reductions. To maintain fiscal solvency, it would be best to identify reductions for 2013-14 as soon as possible and to ensure that they are ongoing rather than temporary.

CCSF's 2012-13 budget does not reflect increases to the fund balance. Although the budget recognizes the possibility of a small state funding deficit of 0.7%, in today's economic climate it is likely that the deficit could be higher, which will reduce the fund balance. CCSF's projected surplus (revenues minus expenditures) if the state tax passes but the local parcel tax fails is $727,000, which is minimal and leaves no margin for error or unexpected changes to the budget; either could result in fiscal insolvency.

There is a possibility that the governor's tax measure will not pass. Although CCSF has estimated that this would reduce funding by another $11.5 million in 2012-13 if both the state tax and parcel tax measures fail, it has not developed a plan to deal with this reduction should it occur, and its ending fund balance is not sufficient to bear the burden.

CCSF is in a perilous financial position. It can neither afford to err in its budget assumptions or accounting treatments, nor incur additional unbudgeted expenses. Even if CCSF is able to maintain solvency in fiscal year 2012-13 using the measures it has enacted, it will experience numerous challenging spending pressures and decisions in the future.

CCSF Response to the Possible Scenarios

At the time of this report, CCSF had planned only for the second scenario, in which the governor's tax measure passes and the local parcel tax does not pass in November 2012. As in the past, CCSF plans to address the budget shortfall with one-time budget adjustments rather than ongoing solutions, which is problematic. The identified one-time reductions total $6 to $10 million. The variance exists because the reductions include goals to increase classroom productivity as well as the annual calculation of funded full-time equivalent students (FTES), which remains unknown. The interim chancellor and vice chancellor have indicated that they will provide recommendations to the board in September 2012 regarding planning for the worst-case scenario, in which both the state and local tax measures fail. Under this timeline, it will be difficult to complete a plan by the first of November and unlikely that it will be implemented until sometime after that.

Recommendations

CCSF should:

1. Ensure that any additional revenue or savings that materialize are used first to improve its fund balance.
2. Develop a plan now for the scenario in which both November 2012 tax measures fail.
3. Become more aggressive in reducing expenditures by implementing ongoing budget adjustments to avoid insolvency.
4. Plan for and make permanent reductions to balance its fiscal year 2013-14 budget.

5. Take a very conservative position with its tentative and adoption budgets, and limit spending to an absolute minimum until the November election results are known. Any savings can be used to help address a worst-case scenario in the current year.

   If the election results are positive, CCSF should assess the situation and then develop a plan to restore the ending fund balance and to fund ongoing obligations such as retiree health benefits and workers' compensation.

6. Before adding any new discretionary costs to the budget, identify a reasonable level of resources to commit to capital outlay from the operating budget, beginning in fiscal year 2013-14.

7. Evaluate all requests for categorical program subsidies against all other uses of unrestricted general fund monies and along with CCSF's other priorities. Subsidies should not be provided without analysis and discussion.

8. Ensure that multiyear projections include all cost increases such as those for retiree health benefits, utilities, normal step-and-column movement, employee benefits, and payroll. If a shortage occurs after including these items, either identify an ongoing revenue source and/or implement permanent cost reductions.

Staffing and Operational Costs

Collective Bargaining Agreements

SEIU, Stationary Engineers and Construction Trade Council Union

CCSF's contract with the Service Employees International Union (SEIU) covers the majority of its classified employees. Two other agreements cover a small number of classified employees, stationary engineers and construction trades. In many respects these agreements are consistent with the provisions of the SEIU agreement.

The contract with the SEIU contains most of the typical provisions found in such agreements; however, it also provides benefits and compensation for classified employees that may not be sustainable in this economic environment, including the following:

- Employees who work at least 20 hours per week receive full health and welfare benefits.
- The classified salary schedule has five annual steps. In addition, three longevity steps (steps 6, 7 and 8) have been added, each of which requires five years to reach. The additional pay increment for each step is 5%. These longevity steps add more than 15% to the salary schedule. The contract includes language that allows negotiations to be reopened regarding adding two more steps.
- The regular workweek is 37.5 hours.
- Employees are entitled to a portion of their accumulated sick leave as a cash payment under the wellness provision.
- There are approximately 23 to 24 paid holidays, depending on the day of the week on which Christmas and New Year's fall.
- After 10 years of service, employees earn 22 days of vacation per year and can carry a vacation balance of up to 480 hours, which can be paid out upon leaving employment.
- In the past, CCSF paid the employees' share of the retirement fund contribution. In 2011, the amount CCSF had previously funded was converted to salary and employees were required to begin paying their own contribution.
- The contracts have low requirements for employees to qualify for lifetime health benefits. For employees hired before January 9, 2009 the requirement is age 50 with 5 years of service. Effective January 9, 2009, new employees qualify on a sliding scale: employees age 50 with 10 to 15 years of service qualify for 50% payment; those with 15-20 years of service receive 75%; and those with 20 years or more of service receive 100%.
- The contract includes provisions for payments for wellness. This creates an obligation that is difficult to quantify or anticipate.

The substantial amount of paid time off, the 37.5-hour work week, the high vacation accrual levels and compensatory time provisions make it necessary for CCSF to have more employees on the payroll than would otherwise be the case.

American Federation of Teachers (AFT) Local 2121

CCSF's contract with the American Federation of Teachers (AFT) covers all of its full-time and part-time academic employees. It does not cover retired faculty, temporary administrators, supervisory, confidential or management employees.

Although the agreement contains the provisions found in most agreements of this type, it also provides benefits and compensation that may not be sustainable in the current economic environment, including the following:

- Release time for contract administration, including grievance processing (3.75 FTE).
- Compensation for tenure review committee members and mentors
  CCSF provides nine hours of non-instructional pay for committee members, 17 hours for committee chairs, and 18 hours for mentors.
- Voluntary sick leave bank
  This pays up to 100 days at half pay to supplement partially paid sick leave for full-time employees, up to 100 days for part-time employees at level of the employee's current workload, and up to 25 full days of extraordinary benefits if other voluntary sick leave bank benefits have been exhausted.
- Pregnancy disability leave
  Employees receive up to six weeks of this leave, which is paid by CCSF and is not deducted from an employee's accrued sick leave.
- Sabbatical leave
  Four percent of the total faculty are on leave each semester; at least three-quarters of this must be for one-year sabbaticals.
- Load and class size
  The minimum class size is 20, with some exceptions. Teaching load in the credit program is 15 units per semester or 30 units per year with some adjustment based on varying modes of instruction.
  Noncredit teaching load is 25 contact hours per week.
  A joint faculty/management committee was formed many years ago to discuss work load and class size. The current contract contains the following statement acknowledging the work of the joint committee:

  > " . . . [acknowledges] the work of the Joint Committee as detailed in the Efficiency Committee Report of January 1991. The District and Union affirmed their commitment to further evaluate the Joint Committee's recommendations with particular emphasis on administrative efficiency, faculty loads and class size in light of median loads and class sizes of other Bay Ten community college districts"

- Compensation/Salaries
  The salary formula may not adequately address CCSF's rising costs of benefits, including its retiree benefit obligation. Temporary part-time faculty are paid on a prorated basis at 86% of full time rates, up to step 12 of the salary schedule (full-time permanent employees are paid on this basis up to step 16) for the various modes of instruction. Pay for temporary part-time office hours is based on the load assigned, with a range of up to four, eight or 15 hours per semester. Full-time faculty are eligible for annual salary step movement; step progression for part-time faculty is granted after completion of four semesters, up to Step 12. Salary schedule column movement provisions provide incentives to pursue further academic preparation via preapproved undergraduate or

graduate units after initial salary placement. The annual cost for step-and-column movement for full-time and part-time faculty was $1,528,556 in fiscal year 2010-11.

- Benefits
  CCSF pays a city charter-mandated contribution for employee medical insurance premiums for full-time and eligible part-time faculty. CCSF also pays 100% of the premium for dental coverage for full-time and eligible part-time faculty. Part-time employees are eligible if they are beginning at least their third semester and are assigned either 12.5 hours or more per week for a semester in the noncredit program or 7.5 units or more per week for a semester in the credit program. The total annual costs to CCSF of this provision are $3,017,274 for health benefits and $443,779 for dental benefits.
- Substitutes
  CCSF provides higher pay rates for substitute assignments that exceed 12% of the total hours of an academic course.

The magnitude of its employee contract obligations makes it difficult for CCSF to continue as a going concern without negotiating to reduce total staffing costs.

CCSF has employed twice as many full-time faculty as its peers, incurring expenses that are $17 to $18 million higher than comparison districts. CCSF also employs more classified staff at higher average salaries than the comparison districts.

Medical Benefit Costs

FCMAT evaluated CCSF's medical benefit costs compared to those of 10 other Bay Area community college districts. Bay Area districts were used for comparison because of the ease of obtaining data and because the rates, which are usually based on geographic location, were likely to be comparable. The analysis assessed only the medical premium costs associated with the existing plans. An exhaustive analysis would require considering many variables, but this was not possible because of constraints on time and information. The data for fiscal year 2010-11 indicate that CCSF's premium rates are near the median of those for the other 10 Bay Area community college districts. However, CCSF has approximately two to three times more employees who are eligible for these benefits than the other Bay Area districts used for comparison.

Full-Time Equivalent Students (FTES)

The number of full-time equivalent students (FTES) at CCSF from 2005-06 through 2011-12 has been fairly stable. The decline of 1,237 FTES during that time was due largely to state funding reductions for FTES, which were out of CCSF's control. During the decline, credit FTES increased from 65.3% of total FTES in 2005-06 to 69.1% in 2011-12. Because credit FTES are funded at a higher rate, this increase mitigated the effect of the decline in total FTES somewhat. In 2011-12 CCSF received stability funds because it had fewer FTES than its base amount for FTES funding. This occurred because of the decision to limit the spring and summer sessions as a money-saving measure. CCSF fully anticipates restoring these FTES in 2012-13, which would eliminate any negative effect on revenues.

Although there has been a slight decline in FTES during the seven-year period of 2005-06 through 2011-12, employee costs have increased in all but three categories. The table below summarizes these changes.

Changes in Employee Costs, 2005-2012

Employee Category	Costs, 2005-06	Costs, 2011-12*	Change
Instructional Faculty	$42.34 million	$53.15 million	+25.53%
Part-Time Instructors	$27.33 million	$24.55 million	-10%
Librarians	$1.73 million	$1.95 million	+12.71%
Counselors	$5.35 million	$6.50 million	+21.49%
Nonteaching Hourly	$6.45 million	$5.97 million	-7.44%
Academic Administrators	$6.01 million	$5.03 million	-16.31%
Regular Classified	$31.26 million	$32.54 million	+4.09%
Classified Hourly	$1.44 million	$2.05 million	+42.36%
Total Salaries and Benefits	**$121.91 million**	**$131.74 million**	**+**

*The 2011-12 amounts are budgeted figures. During this period basic skills was moved out of the unrestricted general fund, so the 2005-06 amounts include these costs but the 2011-2012 amounts do not. Most of the basic skills salary costs were for faculty. If they were included, the percentage change would be larger.

Revenues have increased over this same period by approximately 9.6%, excluding use of reserves and one-time transfers.

The above table shows that regular faculty salaries have increased 25% during this period, while FTES have decreased and revenues have increased by less than 10%. The decline in part-time faculty costs is more representative of a decline in state-funded FTES. Increasing the number of regular full-time faculty or increasing the pay structure locks in costs that are hard to reduce during difficult financial times. The same is true for counselors and, to a lesser extent, librarians.

Revenue and Cost per FTES for Credit and Noncredit Courses

CCSF operates the largest noncredit program of any community college in California. In 2011-12 CCSF served 37,469 full-time equivalent resident and nonresident students (FTES). Of these, 10,429 FTES, or 28%, were enrolled in noncredit courses, and 6,439 of the 10,429 FTES were enrolled in English as a second language courses. Other significant noncredit program enrollments were in transitional studies, learning assistance, and in business and office technology and small business (see Appendix D for enrollment and FTES by discipline).

Noncredit funding is classified as either regular or as career development and college preparation (CDCP). In 2006, the state created a funding category for CDCP courses, sometimes referred to as enhanced noncredit courses. The California community college funding formula funds regular noncredit at $2,745 per FTES and CDCP at $3,232 per FTES. Of CCSF's total 10,429 noncredit FTES, 7,630 were CDCP and 2,799 were regular noncredit. Thus the majority of CCSF's noncredit FTES are funded at the higher rate.

To perform a revenue and cost analysis of the noncredit offerings at CCSF, certain assumptions were used because CCSF does not account for revenues and expenditures in sufficient detail to perform the analysis without them.

For example, FCMAT was provided with 2011-12 general fund unrestricted expenditure data for credit, noncredit and support costs.

Excerpt of 2011-12 Expenditure Data for Credit, Noncredit and Support Programs

Program Type	Unrestricted General Fund (UGF)	UGF – Internally Designated Fund	Total	% of Total
Credit FTES Expenditures	110,086,873	473,064	110,559,937	55%
Non-Credit Expenditures	25,074,789	1,778,108	26,852,897	13%
Support Expenditures	60,367,028	2,133,803	62,500,831	31%
Total	**195,528,690**	**4,384,975**	**199,913,665**	

Source: Data provided by Controller. Report title: FICMAT_CR_NC_SUPPORT_NULL_Expenditure_Distributions.

Information provided by CCSF indicates that unrestricted general fund expenditures totaled $199.9 million for fiscal year 2011-12, that 55% of this total is attributed to direct costs associated with credit instruction, 13% to direct cost of noncredit instruction, and 31% to indirect support activity costs. Support activities are activities that provide support services such as facilities, administrative and clerical, counseling, and libraries.

To accurately show the costs of the credit and noncredit programs, a means of allocating the support costs between the credit and noncredit instruction had to be developed. FCMAT used total direct expenditures for credit ($108,944,937= 80%) and total direct expenditures for noncredit ($28,467,897= 20%) as a basis for allocating the majority of the support costs. In the absence of data regarding the distribution of support costs, the assumption is that support costs are incurred in the same ratio as direct costs. The exception to this 80%/20% distribution of support costs was in the compensation costs for educational administrators; in this case a 70%/30% distribution was used, which approximates the ratio of credit enrollment to noncredit enrollment.

Using this allocation method, total expenditures for credit instruction are $158,420,200 ($108,944,937 + $49,475,263) and total expenditures for noncredit instruction are $41,493,465 ($28,467,897 + $13,025,568). The projected costs per FTES are $5,859 for credit and $3,979 for noncredit. Actual 2011-12 FTES, including nonresident FTES, were used in the per-FTES cost calculations (10,429 noncredit and 27,040 credit, including nonresidents).

When calculating revenue per credit and noncredit FTES, FCMAT had to make assumptions similar to those made for the cost calculations. FCMAT only factored into the analysis those revenue components that are considered by the state as computational revenue for state apportionment purposes. These components include local property taxes, student enrollment fees and state general apportionment.

Per the California Community College Chancellor's Office's (CCCCO's) second principal apportionment report for fiscal year 2011-12, CCSF's total computational revenue was $152,686,227. As previously stated, total expenditures for 2011-12 were $199,913,665. Thus expenditures compared to the state computational revenue results in a deficit of $47,227,438 that must be offset by other local revenues such as local sales tax, interest income, nonresident tuition and other sources.

State funding provides CCSF with $5,000 per credit FTES and $3,341 per noncredit FTES. The noncredit funding rate is approximately 67% of the funding rate for credit courses. These funding rates include an appropriate allocation of foundation grant funding to the basic apportionment rates. The noncredit rate is a proportional blend of the state's regular noncredit and CDCP noncredit rates, and the state's basic allocation is 80% to credit and 20% to noncredit, similar to how the support expenditures discussed above are allocated.

CCSF's expenditure per FTES in excess of apportionment revenues for fiscal year 2011-12 was $637 for noncredit instruction and $859 for credit instruction. Thus noncredit requires $637 per FTES from other funding sources, and credit requires $859 per FTES from other funding sources. Based on this analysis, there is little difference in the proportion of revenue to cost when comparing credit offerings to noncredit offerings. For credit courses, 85.34% of funding per FTES is provided by apportionment revenue; for noncredit courses, 84% of funding per FTES is provided by apportionment revenue. The noncredit funding rate is lower, but costs are lower as well. Based on these revenue-to-expense proportions, the efficiency of credit and noncredit offerings are nearly equal. The table below summarizes this analysis

Credit and Noncredit Cost and Revenue Analysis

Type	2011-12 General Fund Expenditures	2011-12 Actual FTES (including nonresidents)	Expenditure per FTES	Apportionment Revenue per FTES, Including Foundation Grant	Difference Between Revenue and Expense	Revenue as a Percentage of Expense
Credit	$158,420,200	27,040	$5,859	$5,000	$859	85.34%
Noncredit	$41,493,465	10,429	$3,979	$3,342	$637	84.00%
Total	**$199,913,665**	**37,469**				

This analysis has used the 2011-12 general apportionment revenue in calculating the revenue per FTES. Actual FTES, including nonresident FTES, was used to calculate expenditures per FTES. Total FTES were used to calculate the per-FTES cost because the general fund expenditures incurred in 2011-12 included costs of serving both resident and nonresident students. It is assumed that the nonresident tuition rate per FTES approximates state apportionment revenue since all of the nonresident students appear to be in enrolled in credit courses. Significant assumptions were made in allocating the support costs, which CCSF does not classify in its accounting system. If CCSF continues to use the revenue and expense model in this report, it will need to review more closely the 80%/20% distribution of these costs to confirm the appropriateness of this assumption. The effect of categorical revenue and expenses would also need to be reviewed as relates to this analysis.

The funding rate per noncredit FTES is approximately 70% of the apportionment per credit FTES. However, costs in the noncredit program are also lower. A significant amount of the difference in costs between credit and noncredit is due to differences in teaching load. In the credit program, the teaching load is 15 contact hours per week; in the noncredit program, teaching load is 25 contact hours per week. Thus the teaching load in noncredit is 67% greater. The lower funding rate in the noncredit program is compensated for by the overall cost savings that result from faculty members having a higher teaching load, even though the salary schedule is the same.

Instructional productivity, as measured by FTES per full-time equivalent faculty (FTEF), is similar in both programs. According to information provided by CCSF, productivity is 35.53 FTES per FTEF in the credit program and 36.76 FTES per FTEF in the noncredit program.

Given the assumptions necessary to complete this analysis, the comparison of revenue and cost per FTES for credit and noncredit programs yielded no significant difference on a proportional basis, even though in terms of absolute dollars credit courses required a greater per-FTES contribution from other funding sources ($859) than did noncredit courses ($637).

Faculty Obligation Number (FON)

Assembly Bill (AB) 1725 changed the community college funding formula in the early 1990s and included goals to both maintain a required number of full-time faculty teaching in credit programs and to increase the number of full-time faculty as growth funding was provided. The goal established was that 75% of the hours of credit instruction offered should be taught by full-time faculty, and thus the 75-to-25 ratio became part of the community college lexicon. Some limited additional resources were allocated to colleges via the state budget to support this effort for the first two or three years after the passage of AB 1725, but not subsequent to that. Although the goal to maintain and increase full-time faculty remained, the lack of state funding limited progress toward meeting it.

The AB 1725 commitment had two parts: To convert part-time faculty to full time to increase the ratio of full-time to part-time faculty in community colleges statewide; and to increase hourly part-time pay so that it would be more comparable to the salaries paid to full-time teaching faculty. Like the funding to hire more full-time faculty, the supplemental allocation to fund part-time faculty pay has been reduced and offset by state general apportionment reductions.

The minimum faculty requirement established by AB 1725 remains in place and is calculated each year for each college district based on the prior year number and any growth funding CCSF received. This calculation is based on credit enrollment only.

CCSF's faculty obligation number (FON) for fall 2011 was 483.80 (the FON requirement applies only to the credit program). CCSF's most recent reporting (November 2011) indicated that it had 661.33 FTEF, which is 177.53, or 36.9%, more FTEF than required.

Of the five similar community college districts chosen for comparison purposes, only Santa Monica similarly exceeds its FON, with 36.8% more FTEF than required. Santa Monica has a much lower base FTEF in spite of the fact that its FTES credit enrollment is similar to that of CCSF. Statewide, community college districts exceeded the FON by an average of 11 FTEF. CCSF exceeds its required FON by the greatest amount of any district in the state when measured numerically. Based on its own reports, full-time faculty positions comprise 71.35% of the total credit teaching faculty at CCSF. Statewide, full-time faculty positions comprise an average of 58.24% of total credit teaching faculty at community colleges.

To control costs and ensure an appropriate mix of teaching faculty practitioners, most community college districts seek a faculty staffing level that exceeds their FON to some extent but not significantly. This is because even with the increases in part-time hourly rates, part-time faculty are less expensive than full-time faculty for most districts. However, this is not the case with CCSF because of its hourly teaching rates and contract provisions that provide full health benefits to part-time employees.

Although CCSF's relatively high ratio and number of full-time faculty may not affect short-term costs because of the high level of contractual salaries and benefits paid to part-time faculty, it will affect these costs in the long term because of the implications of retiree health benefits for full-time employees. Greater use of part-time faculty also provides more flexibility and has the potential to make CCSF more responsive to local instructional program needs.

Part-Time Faculty Costs

CCSF's estimated average rate of pay for a part-time instructor is $113.51 per hour. Based on this rate, the estimated annual cost of one part-time faculty who works the equivalent of full time (one FTEF) is $59,595, or approximately $6,000 per course. FCMAT confirmed these pay rates through a review of financial records for fiscal year 2010-11 that indicate the total hourly pay in relation to total part-time faculty. Statutory benefits such as workers' compensation, unemployment insurance and retirement contributions add 6.6 % to this total. In addition, if a part-time faculty member's teaching assignment is equal to or greater than 50% (7.5 units for credit and 12.5 units for noncredit) of a full time load, he or she is eligible for health benefits partially paid by CCSF and for fully paid dental benefits.

The following table provides a calculation of the total cost of one part-time faculty member who works the equivalent of full time (one FTEF).

Cost of One FTEF Part-Time Adjunct Faculty

Item	Amount	Notes and Percentages
Salary	$59,595	$113.51 average hourly rate times 525 hours. District-provided total estimated salary.
STRS (cash balance)	$2,384	4%
Unemployment Insurance	$596	1%
Workers' Compensation	$954	1.60%
Dental Insurance	$1,540	
Prescription Drug Insurance	$84	
Health Benefit	$7,487	
Health Benefit*	$7,487	
Total	**$80,127**	

*Health benefits are included twice because the table assumes that two half time employees with loads of 50% or more are being used.

CCSF's part-time faculty salary schedule and health benefit provisions in its collective bargaining agreement with the American Federation of Teachers (AFT) Local 2121 have negated any significant short-term cost advantage of using part-time faculty. The lower costs associated with part-time faculty have typically allowed community college districts to maintain their class schedules and offerings at a lower cost, but this is not the case at CCSF.

Release Time

CCSF provides a large amount of faculty release time (also referred to as reassigned time) for a variety of activities, the majority of which are administrative in nature. Some release time is expected and is considered normal to enable an organization to perform administrative functions. The important and often difficult task is to avoid increasing release time as an easy solution to immediate problems. The amount of release time can increase significantly if it is not monitored or used carefully. Using release time to resolve immediate problems or issues contributes to a less efficient, less accountable and more costly structure, and masks the true cost of administrative functions.

Analysis reveals that a majority of the release time is used to enable faculty to perform administrative work. CCSF's release time totals 109.69 full-time equivalent faculty (FTEF) positions, although the release time is distributed among many more than 109 faculty members.

CCSF has created an administrative structure that relies heavily on department chairs, who are elected by their peers and approved by CCSF's academic administration, to perform administrative and supervisory functions (this structure is discussed further in the Administrative Structure section later in this report).

The department chairs operate under a collective bargaining agreement between CCSF and the department chair council (DCC). A total of 56.85 FTEF are reassigned to perform administrative and supervisory functions. The department chairperson formula for release, which is based on either weekly student contact hours (WSCH) or full-time academic employees in the department, accounts for 29.4 FTEF release time for 2011-12. Another contract provision enumerates extra specific reassigned units (ESRUs), which are reassigned units in addition to those awarded as part of the base formula. This provision accounts for 20.764 FTEF of release time. In addition to the release time, department chairs are paid a stipend based on years of service. The scope of duties and discretion granted to department chairs differs significantly from the industry standard, to the extent that deans and other senior administrators are marginalized in the operation of CCSF's instructional program.

In addition to the department chair council release time, CCSF has a history of releasing faculty from classroom teaching duties to provide a number of services. This faculty release time is not governed by the DCC collective bargaining agreement and is noninstructional, but is associated with instructional disciplines. This type of release time totals 35.324 FTEF. The information provided by CCSF did not include a specific description of the duties for which reassigned time is being allocated in the 23 instructional disciplines for which it provides support. Some of the instructional disciplines that use significant amounts of this release time include culinary arts, with 2.057 FTEF; English, with 4.46 FTEF; educational technology, with 2.4 FTEF; health education, with 2.4 FTEF; physical education, with 2.8 FTEF; photography, with 2.13 FTEF; and English as a second language (ESL), with 5.378 FTEF. Based on the cost of $80,127 per FTEF for other instructional employees to perform the instructional duties of faculty when they are on release time, the total annual cost of this reassigned time is $2,830,406 (35.324 FTEF multiplied by $80,127).

In addition to the release time for instructional discipline support, there are 17.52 FTEF of release time for nondepartmental, noninstructional purposes. These include, but are not limited to, the following:

- Academic Senate (2.0 FTEF)
- AFT (3.6 FTEF)
- Mentoring/grow your own program (0.91 FTEF)
- Site Supervision for the eight primary sites (3.90 FTEF)

The estimated annual cost of noninstructional reassigned time for 17.52 FTEF is $1,403,825.

A total of 109.69 FTEF are being reassigned from classroom responsibilities for the reasons and in the amounts indicated in the table below:

Reason for and Amounts and Costs of Reassigned Time

Reason	FTEF	Cost
DCC Provisions	56.85	$ 5,229,730
Noninstructional Program related reassignments.	35.32	$2,830,406
Nondepartmental, Noninstructional reassignments	17.52	$1,403,825
Total	**109.69**	**$ 9,463,961**

The total cost of these reassignments is $9,463,961. This is the cost to provide hourly instruction for those courses that would otherwise be taught by full-time faculty if they were not on release time.

In addition to the 109.69 FTEF release time, CCSF reports that during the 2011-12 school year 16 FTEF were on sabbatical, six FTEF were on ancillary assignments, approximately 12 FTEF were on unpaid leave, and an unreported amount of FTEF were on pre-retirement reduced load.

Although there is no industry-standard or common practice regarding faculty release time in community colleges, it is customary for districts to have some faculty release time. Typically, however, release time is granted to improve instruction or support curriculum development, not to provide administrative support.

CCSF reported 842 tenure-track faculty in fall of 2011. Including department chair release time and all other releases or sabbatical replacements, approximately 14% of CCSF's full-time faculty FTEF are being released to fulfill nonteaching responsibilities. CCSF must consider whether it is using this large number of highly qualified classroom instructors in the most effective manner and whether students are benefitting from the current arrangement. The proliferation of release time creates a unique administrative structure that is difficult to manage, reduces accountability and makes coordination and decision-making more challenging.

Off-Site Programs and Centers

CCSF describes itself as having one main campus, eight centers, and approximately 100 other locations where courses are offered. These locations fall into one of the following categories:

- State-approved centers for which CCSF receives foundation grant funding (which is part of the state funding formula for college districts to offset some of the costs of fixed expenses associated with these locations). CCSF is a single-college district and receives foundation grant funding for the college and for state-approved centers, based on the amount of FTES at the college or center.
- State-approved centers that are identified but that do not meet criteria for foundation grant funding.
- Other sites that are too small to receive any funding other than per-FTES funding.
- Campuses, which are identified as such on CCSF's website. .

CCSF characterizes its locations as sites, centers, locations and campuses in different publications and reports; there does not seem to be consistency in how that determination is made.

The CCCCO uses the following definitions:

College-CCR T5 55827 (a) A degree-granting institution intended to provide instruction through the second year of college, including but not limited to, one or more of the following categories:

1. Standard collegiate courses for transfer to higher institutions;
2. Vocational and technical fields leading to employment; or
3. General or liberal arts courses for which institution the district intends to obtain accreditation

Educational Center-CCR T5 55827(b) A postsecondary operation established and administered by an existing college or district at a location away from the campus of the parent institution. An educational center is an operation planned to continue for three or more years and expected to enroll over 500 FTES by the third year of operation. The center typically has an on-site administrator and may offer programs leading to certificates and/or degrees conferred by the parent institution.

Campus-Is like a college in most respects but may not offer a full complement of programs or services and is combined with other campuses or a college into a single institution for accreditation purposes.

Outreach Operation-Is an off-campus enterprise administered by an existing college or district and offering courses in leased or owned facilities which have not been formally approved by the Board of Governors. It is often located in other government facilities, usually enrolls less than 500 FTES (approximately 1,000 head count) and may not be considered as having the potential to grow, over a period of time, into a college, campus or educational center. Outreach operations are combined with a college for accreditation and reporting purposes.

According to the CCCCO, CCSF consists of the Ocean/Phelan Campus, eight centers, and one district office. In addition, there are more than 100 outreach operations throughout the city.

The Ocean Campus and eight state-approved centers are listed in the table below along with the apportionment formula foundation grant funds provided for each. The state community college allocation formula provides for foundation grant funds to partially fund fixed costs associated with these approved campuses and centers. Foundation allocations are based on FTES enrollment. The Airport Center does not have sufficient FTES to qualify for foundation grant funding.

Foundation Grant Funds for Ocean Campus and State-Approved Centers

This includes college centers that are eligible for the basic allocation. It includes both state-approved educational centers as well as previously approved (grandfathered) centers.

State-Approved Centers	2011-12 FTES Threshold	State Foundation Grant	2010-11 Recalculation	Annual 320 for 2011-12 Meets Threshold?
Airport CC Center		$ -	113.06	N/A
Alemany CC Center	924	$1,107,182.00	1,237.17	Yes
Chinatown/North Beach CC Center	924	$1,107,182.00	2,739.66	Yes
John Adams CC Center	924	$1,107,182.00	3,302.15	Yes
John O'Connell/Evans Trade Tech Center	924	$1,107,182.00	833.77	Yes
Mission CC Center	924	$1,107,182.00	3,334.38	Yes
San Francisco Downtown CC Center	924	$1,107,182.00	2,577.15	Yes
Southeast CC Center	231	$276,795.00	454.31	Yes
Ocean Campus	18,472	$5,535,909.00		Yes
Total		**$12,455,796.00**		

Note: The Downtown center is state-approved; the remainder, except for the Airport Center, was approved previously (grandfathered). The Airport Center is neither state-approved nor previously approved.

Updated 1/24/2012 by the CCCCO

The following tables show the lease cost, if any, and the 2011-12 utilities costs for the centers or outreach locations.

Lease Costs for Centers or Outreach Locations

Site	Owner	Long-Term Lease	Annual Rent	State-Approved Center?	Foundation Grant
Southeast Campus	City/County SF	No	$241,000	Yes	$277,000
Fort Mason Facility	Ft Mason Foundation	No	$230,000	No	$ -
"St Mary's" Facility	California Realty & Land Inc.	Yes	$120,000	No	$ -
Multiple	SFUSD	No	$140,000	No	$ -

Campus Utilities Costs For Fiscal Year 2011-12

Location	Electric	Gas	Water	Garbage	Total
Airport	$ 2,625.00	$ 6,576.00	$3,007.00	$2,935.00	$15,143.00
Chinatown	$ 7,294.00	$48,724.00	$24,406.00	$15,068.00	$95,492.00
Civic Center	$3,360.00	$5,516.00	$11,687.00	$13,023.00	$33,586.00
Downtown	$43,815.00	$18,738.00	$32,797.00	$33,776.00	$129,126.00
Evans	$16,713.00	$6,352.00	$140,652.00	$18,010.00	$181,727.00
Fort Mason*	$7,091.00	$15,234.00		$465.00	$22,790.00
Gough	$10,908.00	$16,760.00	$7,083.00	$8,293.00	$43,044.00
John Adams	$15,998.00	$23,946.00	$23,248.00	$18,670.00	$81,862.00
Mission	$56,265.00	$54,816.00	$34,488.00	$36,663.00	$182,232.00
Ocean/Phelan	$477,022.00	$410,769.00	$350,904.00	$234,391.00	$1,473,086.00
Southeast**	$25,167.00			$9,052.00	$34,219.00
Total	**$666,258.00**	**$607,431.00**	**$628,272.00**	**$390,346.00**	**$2,292,307.00**

*The Fort Mason lease includes water, and includes only one month's billing for garbage.

** The Southeast lease includes gas and garbage effective March 2012; water is billed through journal entry.

For state reporting purposes, all enrollment from the individual locations is assigned to the Ocean Campus or one of the centers, even though courses are offered at more than 100 other locations throughout the district.

2011-12 Enrollment by Primary Site

Location	Credit	Noncredit	Total
Ocean Campus (College)	22516	862	23378
Airport Center	106		106
Castro Campus	429	6	435
Chinatown/North Beach Campus	41	2475	2516
Civic Center Campus	229	814	1043
Downtown Campus	734	1838	2572
Evans Campus	814	315	1129
Fort Mason Center	0	0	0
Gough Street Site	0	0	0
John Adams Campus	947	1970	2917
Mission Campus	969	1925	2894
Southeast Campus	255	224	479

Total	27040	10429	37469

Includes resident and nonresident enrollment

Enrollment numbers do not match 2011-12 CCSF 320 report because summer 2011 enrollment was applied to the 2010-11 school year.

The first table in Appendix D shows FTES noncredit enrollment by discipline, and a second table shows the number of course sections offered at each location in spring 2012. Except for the Ocean Campus, the centers and outreach operations offer mostly noncredit courses. These other locations reported 9,567 noncredit FTES and 3,524 credit FTES in 2011-12. For all locations, including the Ocean Campus, 6,439 noncredit FTES were generated by students enrolled in English as a second language courses. Based on information from CCSF, the assumption is that most of these were at the off-campus centers. CCSF does not report information in a way that allows one to match the site, building and number of course sections offered, so FCMAT was unable to perform the type of analysis needed to make definitive conclusions or recommendations in this area.

Centers typically have staff assigned to them. CCSF's organizational charts do not specifically identify center staffing, and the accounting system does not account for costs by center. The industry standard is that outreach locations typically do not have permanent staff assigned, and the expenses are usually limited to the cost of the instructor; however, FCMAT was not able to validate that CCSF follows this standard.

Although there is some data regarding off-site instructional operations, it is not sufficient to enable a proper analysis of revenues and costs per site. Therefore FCMAT is unable to provide specific recommendations regarding the viability of these various operations.

To evaluate the effectiveness of each of the centers and outreach operations, CCSF will need to begin capturing all cost data by center and, to the extent possible, the costs incurred at outreach locations. CCSF staff would need to analyze this data to match specific programs, course sections, enrollment, productivity and cost data with the many locations. This is an enrollment management function that will require both quantitative and qualitative cost-benefit analysis to arrive at a judgment about the extent to which the outreach effort can be sustained with the resources available. The analysis may reveal that courses could be consolidated to still provide the service but at fewer locations. However, based on the data available at the time of this report, FCMAT was not able to reach definitive conclusions. Additional in-depth study and analysis is needed beyond what FCMAT was able provide in the short time frame for this review.

Recommendations

(Changes may require negotiations.)

CCSF should:

1. Through the collective bargaining process, address the issue of adding steps to the classified salary schedule.
2. For SEIU, Consider combining or eliminating part-time positions, or negotiate a benefit structure under which employees qualify for partial benefits only if they work 20 hours or more (a higher threshold could be selected) per week.

3. Consider negotiating to eliminate contract provisions that are out of the ordinary and that increase costs, or for which costs are difficult to quantify or anticipate, such as the SEIU contract provision for wellness payments.
4. Consider negotiating reductions to the contract provisions that provide classified staff with substantial paid time off, a 37.5-hour workweek, and high levels of accrual for vacation and compensatory time.
5. Through the collective bargaining process, negotiate to align staffing with available resources and the college's need to reorganize programs and course offerings.
6. Analyze the cost-effectiveness of non-instruction-related release time to determine if duties performed are essential or could be done by others. Eliminate this release time when possible, and negotiate reductions if required.
7. Consider negotiating reductions to the AFT contract provisions that provide benefits and compensation that may not be sustainable in the current economic environment, including compensation for tenure review committee members and mentors and generous categories of employee leave.
8. Negotiate to reduce total staffing costs for all bargaining units, including SEIU, AFT and department chairs. This could include rolling back pay schedules, reducing the cost of health benefits, reducing the cost per hour for part-time faculty, and/or reducing or eliminating the cost of part-time faculty health benefits (more specific recommendations related to the department chairs appear in the Administrative Structure section of this report, which begins on page 45).
9. Develop and implement accounting protocols that enable it to determine the full cost of operating each of its nine main sites.
10. Develop criteria to help evaluate the cost effectiveness and service requirements of the college centers to determine the best future use for them.
11. Develop criteria to eliminate some of the outreach locations where few courses are offered. Criteria might include items such as cost-benefit, logistical considerations, ability to manage the site, and availability of courses at a nearby location.
12. Change its descriptions of its off-campus locations to be consistent with the CCCCO's definitions for them.
13. Account for expenditures by both location and function to provide more detailed data for decisions that affect future budgets.
14. Reduce the number of full-time faculty through attrition.
15. Evaluate ways to increase the productivity and cost-effectiveness of the credit program.

16. Decrease the amount of full-time faculty release time from the current level of approximately 14% so that faculty use highly qualified classroom instructors in a more effective manner to fulfill more teaching responsibilities to ensure that students receive the full benefit of their expertise.

17. To the extent practicable, budget and charge expenditures appropriately to the credit or the noncredit program.

18. Because of the size of the noncredit program, analyze and refine the revenue and cost model used in this report to verify the conclusions. Further analysis may be needed to make policy or operational decisions.

Comparison with Similar Districts

To provide additional context to the analysis of CCSF's fiscal condition, five similar community college districts were selected against which CCSF was compared in terms of spending, staffing, and productivity. The selected districts are Santa Monica, Long Beach, Foothill-De Anza, Mt. San Antonio and El Camino. No district is exactly like another, but FCMAT's goal was to identify enough similarity to provide a valid comparison. Four of the five comparison districts are large single-college districts in metropolitan settings with diverse student populations. Because all four of these districts are in southern California, FCMAT added a Bay Area district, Foothill-De Anza, which it believes to be the most comparable even though it is a multicollege district.

The comparison data for staffing, student demographics and classroom productivity is from the CCCCO's MIS Data Mart for fall 2011. The financial data is from the CCCCO's Fiscal Data Abstract and CCSF's 311, which is the state-mandated form used to report data for all of the district's funds, including actual costs at the close of a fiscal year and budgeted costs for the next fiscal year.

Staffing Comparison

CCSF has significantly more regular full-time equivalent (FTE) employees than the comparison districts, both in total and per FTES. Although part of this can be attributed to size, a comparison of CCSF with the two districts closest in size, Mt. San Antonio and Santa Monica, and using a common measure such as number of FTE staff per 1,000 FTES, indicates that CCSF still has significantly more FTE staff than these two districts.

The table below compares these three districts' FTE staffing.

Comparison of FTE Staffing

District	CCSF	Mt. San Antonio	Santa Monica
FTES	35,793	32,542	27,302
Total Staff per 1,000 FTES	57.77	40.47	45.95
Tenured Faculty per 1,000 FTES	23.52	13.69	12.17
Class Support per 1,000 FTES	18.80	14.80	15.77
Educational Administrators per 1,000 FTES	1.19	1.18	1.73
Classified Administrators/ Professionals per 1,000 FTES	2.23	1.32	1.93

CCSF has almost double the number of tenured faculty as the two other districts above, at 23.52 FTE per 1,000 FTES versus 13.69 and 12.17 for Mt. San Antonio and Santa Monica, respectively. CCSF has 396 more full-time faculty than Mt. San Antonio and 510 more full-time faculty than Santa Monica. CCSF also ranks higher than these comparison districts in part-time academic employees, with 121 and 39 more than Mt. San Antonio and Santa Monica, respectively. In addition, CCSF's total number of academic full-time equivalent positions is 517 more than Mt. San Antonio and 548 more than Santa Monica. These numbers indicate a substantial difference in cost per FTES served.

CCSF also has significantly more classified staff support than these two comparison districts, with 192 more full-time equivalent (FTE) staff than Mt. San Antonio and 243 more FTE staff than Santa Monica in this category.

The staffing information above was extracted from the data for CCSF and all five comparison districts, which is provided in the table below

Staffing Data for CCSF and Five Comparison Districts.

	El Camino CCD		Foothill-De Anza CCD		Long Beach CCD		Mt. San Antonio CCD		San Francisco CCD		Santa Monica CCD	
Full Time Equivalent Students	19,153.28		35,514.06		21,166.86		32,542.06		35,793.66		27,302.58	
Position Type	FTE	% of Total	FTE	% of Total	FTE	% of Total	FTE	% of Total	FTE	% of Total	FTE	% of Total
Educational Administrator	25	2.47%	42.0	2.63%	25.2	2.31%	38.3	2.91%	42.5	2.06%	47.3	3.77%
Tenured Faculty	339.9	33.58%	549.0	34.43%	357.8	32.73%	445.6	33.82%	842	40.72%	332.3	26.48%
Academic Part Time	196.2	19.38%	404.0	25.34%	221	20.22%	309.1	23.46%	430.3	20.81%	391.6	31.21%
Classified Administrator	34	3.36%	33.8	2.12%	24.5	2.24%	40	3.04%	0	0.00%	52.8	4.21%
Classified Professional	56.5	5.58%	156.6	9.82%	26.6	2.43%	3	0.23%	79.9	3.86%	0	0.00%
Classified Support	360.6	35.63%	409.1	25.66%	438.1	40.08%	481.5	36.55%	673.1	32.55%	430.7	34.33%
Total FTE	**1012.2**	**100.00%**	**1594.5**	**100.00%**	**1093.2**	**100.00%**	**1317.5**	**100.00%**	**2067.8**	**100.00%**	**1254.7**	**100.00%**

CCSF is the third lowest of the comparison districts in productivity for credit classes (FTES per section average). Appendix C provides a more detailed list by discipline, which shows that CCSF has both more tenured faculty and lower productivity, which compounds its fiscal burden.

Comparison of Costs and Use of Resources

Appendix C also identifies areas in which CCSF tends to spend more than the five similar comparison districts, areas in which its spending is similar, and areas in which it spends less. This report summarizes key findings, and the tables in Appendix C provide additional detail.

Because no two community college districts are the same, any statistical report must be evaluated in context. Although different districts may provide similar services, the extent of services and the methods of providing them can be determined locally by the governing board and are often decided based on the culture of the organization. As a result, each cost area will not match exactly those of other districts.

However, it is possible to examine the degree and level of resources committed to each of the services and determine in which categories CCSF spends more or less than similar districts, which can be a result of either efficiencies or inefficiencies. Knowing the areas in which CCSF spends its financial resources differently can help in future decision-making.

The information included in the comparative analysis is collected from the CCCCO's Fiscal Data Abstract, which is a compilation of information submitted by every California community college district. The most recent data available is for fiscal year 2010-11. The information available is for the total unrestricted and restricted general fund. Although it would be preferable to have only the unrestricted general fund data for a comparison, the state does not separate the unrestricted data sufficiently. Because of this FCMAT verified the ratio of unrestricted expenditures to the total general fund expenditures for each district to help validate the appropriateness of the selected comparison districts. This ratio is provided in the comparison table immediately following the list of FTES in Appendix C. Taxonomy of program (TOP) codes 6000 through 6700 reflect mostly unrestricted costs, which again adds credibility to the comparison.

FCMAT used two approaches when compiling the comparisons. The first was to review what percentage of the budget each district spent for a specific activity. For example, CCSF spends 1.93% of its budget on admissions and records, whereas Santa Monica spends 2.43% of its budget for this function. This comparison was conducted for all the peer districts. FCMAT's goal was to measure CCSF against each of the comparison districts to determine CCSF's performance for each function. This process reveals where each district places more or less emphasis and helps verify whether resources are being spent in accordance with a district's mission and goals.

The second approach was to translate this same data into spending per FTES to demonstrate how CCSF compares to the other districts. For example, CCSF spends $282 per FTES for counseling (TOP Code 6300), whereas Mt. San Antonio spends $165 per FTES for the same function. For CCSF to spend the same as Mt. San Antonio it would need to reduce spending by $117 per FTES, which would result in a total reduction of $4,614,000 based on its FTES of 39,438. This example is not given to suggest that CCSF should spend less in this area but to illustrate how to read the data. The amount spent per FTES is the common denominator that allows FCMAT to place a value on the differences.

Although this information allows comparisons to be made, it requires further validation by CCSF because other circumstances may affect the results. These circumstances may include errors in the posting of costs. For example, the supplemental information indicates that CCSF spends more than the comparison districts on TOP code 6700, General Institutional Support Services, and more specifically in TOP code 6770, Logistics. FCMAT questioned CCSF regarding this variance and was told that this is the code to which annual retiree health benefit payments are charged, which is not consistent with the comparison districts or the state budget and accounting manual, which identifies TOP code 5900 for these costs for instructional employees and TOP code 6740 for these costs for noninstructional employees. CCSF administrators have indicated their intention to adjust the coding of these costs to adhere to the state budget and accounting manual.

As CCSF reviews this comparison, it may decide that the higher costs are warranted and in line with CCSF's goals, but must also recognize that this means fewer resources for other activities.

In the event that CCSF finds this comparison useful, FCMAT has provided CCSF staff with the tools to complete this type of analysis in the future. Because the number of FTES changes and expenditure patterns shift, the data in this type of comparison will change and the analysis will need to be updated.

On pages 23-24, 29-30 and 39-40 of this report FCMAT indicated the areas in which CCSF is spending significantly more than its peers. FCMAT also calculated that for CCSF to spend at the average of the five comparison districts, it would need to spend less in the categories listed in the following table:

Categories in Which CCSF's Spending Exceeds the Comparison Average

Line No.**	Category	Amount Spent per FTES Above Average	No. of FTES	Spending Reduction needed to Equal Average (amount per FTES above average x No. of FTES)
15	Academic Salaries	$430	39,438	($16,958,000)
19	Instructional Expense	$467	39,438	($18,417,000)
21*	Instructional Support	$45	39,438	($1,775,000)
27*	General Institutional Support	$235	39,438	($9,268,000)
28	Total Expenses, TOP codes 0100-6700	$474	39,438	($18,694,000)

*A more detailed review reveals that for Line 21 the subcategory most affected is Library Services and for Line 27 it is Logistical Services. As noted above, the retiree health premiums were charged to TOP code 6770 in error and will be corrected.

**From the first table in Appendix C, titled "Comparison with Peer Districts, Fiscal Data Abstract 2010-11."

The results of this data support the findings of the staffing analysis. CCSF's decisions regarding full-time faculty result in the higher costs for academic employees, which in turn result in higher total salaries and benefits and higher total costs.

Enrollment Management

Traditionally, enrollment management focuses on student recruitment and marketing, student engagement and connection, technology (distance education), counseling and support. Enrollment management in the context of this report also focuses on enrollment goals for campuses, sites, programs and disciplines; the deployment of resources to achieve those goals; and measurement of progress.

CCSF shows little evidence of an effective enrollment management plan, and no individual or position appears to have been assigned the responsibility for this function. Even though enrollment management must be an institutional commitment, authority and accountability for ensuring that a plan is in place and properly executed is imperative.

CCSF does not provide sufficient data in a timely and consistent fashion to make important enrollment management decisions in these difficult financial times. Serving students when resources are reduced requires maximizing the use and effect of all available resources, but this is not possible without an effective enrollment management plan.

Interviews conducted and documents gathered during FCMAT's fieldwork suggest that classes at CCSF may be offered based more on tradition, custom and special interest than demand, needs analysis and evaluation of resources required. If this is the case, CCSF is not aligning services with resources, which is its mission.

To operate effectively when resources are limited, it is necessary to have timely and reliable enrollment management data, and the assurance that those using the data understand it.

A comprehensive enrollment management plan requires the development of metrics to measure progress and performance. The Banner software system, which CCSF uses, can be used to produce reliable enrollment and productivity data by site, discipline and course in a consistent format. It is a best practice to design reporting tools to provide needed data for timely review by management, faculty and staff.

CCSF is unique in its high number of approved instructional campuses and sites where courses are offered, and in the magnitude of its noncredit offerings. These elements make enrollment management more complicated but also increase the need for data to avoid duplication of effort and maximize the effective use of resources.

CCSF has implemented an enrollment strategy for its summer session as a result of having a very limited summer session in 2010. By regulation, summer FTES can be counted either in the fiscal year prior to July 1 or the subsequent fiscal year depending on the start and end dates and the first census period for those courses. Normally, summer session is the first session of a new fiscal year. Regulations also provide that in a year of enrollment decline a district will receive stability funds in that year (2011-12 in CCSF's case). If enrollment increases back to a district's funded base FTES in the following year (2012-13 in CCSF's case), there will be no permanent loss of revenue.

CCSF also has three years to fully restore its FTES base. CCSF intends to restore its base in 2012-13 even though the number of course sections has been reduced for fall 2012 and spring 2013 to reduce hourly instructional costs. CCSF's strategy is to rely on classroom faculty productivity gain (increased class sizes) and use as much summer 2013 FTES as necessary. Depending on the outcome of the governor's tax proposal and the amount of revenue loss the community college system experiences, CCSF may see a further reduction in its required funding FTES base.

According to the second period apportionment report from the CCCCO, stability funding totaling $7,864,724 is being provided to CCSF in 2011-12 for 1,828 FTES. Base credit and noncredit FTES is 34,223 (this number may be adjusted in 2012-13 depending on the California community college system apportionment revenue loss). The final CCSF 320 report filed with the CCCCO on July 15, 2012 reported 32,664 total FTES for 2011-12.

California community colleges typically measure classroom teaching faculty productivity in weekly student contact hours per full-time equivalent faculty (WSCH/FTEF), or full-time equivalent students per full-time equivalent faculty (FTES/FTEF). Each measure uses the same variables in its computation. One student taking a full load of 15 semester units and spending 15 hours per week in class for 17.5 weeks over 2 semesters equals 525 weekly student contact hours, so 525 contact hours equals one FTES. If students are taking less than a full course load, it will typically require several of them to equal one FTES.

Examples

1) 30 students (head count) X 15 class hours per week X 35 weeks/525 WSCH=**30** FTES per FTEF

2) 35 students (head count) X 15 class hours per week X 35 weeks/525 WSCH=**35** FTES per FTEF

In example #1, the 30 FTES per FTEF is equal to 450 WSCH per FTEF. A common districtwide goal is 525 WSCH per FTEF or higher, which is equal to an average class size of 35 students or more.

CCSF calculates the number of FTES per FTEF by discipline, but it is not clear how this information is used. Apparently there is not a districtwide, departmentwide or disciplinewide productivity goal that is widely shared. The number appears in program review documents, but it is not clear how it is used.

There are two fundamental strategic considerations in education:

- Business decisions related to costs and returns.
- Educational decisions related to access to instruction and preservation of instructional quality.

Both of these must be considered in light of an institution's mission and the need to maintain fiscal solvency.

The measure of productivity (class size) is an important factor in assumptions made by CCSF for 2012-13. The strategy CCSF is using is to offer fewer course sections with the assumption that enrollment in the remaining sections will increase, thus generating more total FTES. The success of this strategy will depend on how successful CCSF and its teaching faculty are at increasing productivity over historical levels.

Time did not permit FCMAT to perform a comprehensive evaluation of classroom productivity by discipline and by site. Based on reports supplied by CCSF, the average productivity for 2011-12 for credit courses was 35.53 FTES per FTEF. For noncredit courses the average was 36.76 FTES per FTEF. FCMAT was not able to confirm these numbers. Enrollment management will be an important tool as CCSF plans course schedules, seeks to control direct costs, and measures progress toward FTES goals. Because revenue is largely driven by service level (FTES) it is imperative that CCSF manage this aspect of its operations effectively.

Recommendations

CCSF should:

1. Ensure that the governing board makes enrollment management a key component of strategic planning.

2. Develop and implement an in-depth enrollment management training program for administrators, department chairs and key faculty leadership, focusing first on the fundamentals of enrollment management, including what it is, what it is not, and what is to be accomplished.

3. Prepare an enrollment management plan that focuses on development of the following:

    - Clearly communicated enrollment strategies.
    - A clear articulation of institutional and campus- and site-specific enrollment goals for credit and noncredit FTES and WSCH, based on CCSF's mission.
    - Classroom and faculty productivity goals to manage instructional resources required to produce desired outcomes.
    - An institutional commitment to data-driven decisions about course scheduling and program delivery.
    - A compilation of data and measurements needed to determine progress and monitor the performance of the institution, programs, disciplines, courses and sites.
    - A means of evaluating enrollment management performance by campus and site to avoid unnecessary duplication of effort.
    - A plan that is constantly updated as institutional needs change.

4. Devote sufficient resources to information technology, and in particular the Banner software system, to develop reporting tools and to provide the timely data needed to support enrollment management.

5. Evaluate its attendance accounting procedures, using either its own staff or outside resources, to ensure that CCSF is claiming all of the FTES it is entitled to under current regulations as provided in the California Community Colleges Attendance Accounting Manual.

6. Clarify the roles and responsibilities of the vice chancellor for business and the vice chancellor of academic affairs with regard to enrollment management in order to provide needed leadership.

7. Use the Banner software system to produce reliable enrollment and productivity data by site, discipline and course in a consistent format.

8. Ensure that its enrollment management reporting tools are designed to provide data for timely review by management, faculty and staff.

9. Evaluate the process for scheduling classes at each site and determine what enrollment management strategies are used when making scheduling decisions.

10. Ensure that a well-developed, data-based program review process serves as the basis for enrollment management decisions.

Administrative Structure

The data included in the Comparison with Similar Districts section of this report indicate that the number of educational administrators CCSF employs per 1,000 FTES is comparable with those of the comparison districts. CCSF indicates it has no classified administrator positions; rather, it categorizes its classified managers as classified professionals. FCMAT's comparison combines classified administrators and classified professionals to capture the information in a representative fashion. CCSF has a higher number of employees per FTES in these combined categories than either Mt. San Antonio or Santa Monica.

CCSF initially suggested that it had too few academic managers, but the data does not support this assertion. Because of the accelerated timeline for this review and because the comparative data suggest that CCSF is not dissimilar to the comparison districts, FCMAT did not examine and compare the details of each comparison district's organizational structure to that of CCSF. FCMAT concluded that other areas of the organization required greater attention. Thus data was not gathered from the Integrated Postsecondary Education Data System (IPEDS) as stated in the study agreement; rather, the FCMAT team gathered the data from Datamart, the CCCCO's database.

The use of some release time is normal in the community college system; however, the magnitude and types of release time assignments at CCSF are cause for concern. CCSF allows an inordinate amount of release time, which is expensive because of CCSF's high salaries and benefits for the part-time employees who replace full-time employees when they are on release time. A significant part of this release time is for department chairs and for release time assignments.

Department Chairpersons

The structure and responsibilities of department chairs at CCSF differ significantly from what is typical at most California community colleges. Specifically, the department chairs have responsibility for decisions about program and course offerings as well as control over release time assignments.

Statements made during numerous interviews conducted by FCMAT identified the department chairs as one of the most powerful groups on campus because of the amount of decision-making authority granted to these positions. Correspondingly, as indicated earlier in this report, the decision-making authority of the deans and vice chancellors has been marginalized.

Because the department chairs' work year is the same as that of the faculty, they are not available at various times of the year, which increases the difficulty of managing this structure and limits the administration's ability to make important program decisions. In addition, the current evaluation process creates disincentives for deans to make difficult decisions.

This structure makes managing programs, class schedules and assignments much more difficult because senior administrators have little ability to hold individuals accountable or make any significant changes in the way the college functions. This has led to a weakened and ineffective management role in the administration of the instructional program.

Department Chair Council (DCC)

CCSF is unique in that its board of trustees has recognized the department chair council (DCC) as the sole and exclusive representative of the supervisory employees in positions enumerated in the Equal Employment Relations Board decision HO-R-48, case No. SF-R-509-525, dated

December 22, 1977. As a result, department chairs operate under their own collective bargaining agreement even though they are faculty. This is not common in community colleges.

Salaries, benefits and leave rights for academic supervisors are in accordance with CCSF's collective bargaining agreement with AFT Local 2121. However, the agreement with the DCC contains the additional provisions summarized below, which have cost implications for CCSF:

- Forty percent (40%) of a full-time load (i.e., six units of paid reassigned time) shall be granted to the Association.
- The base salary of department chairpersons is in accordance with the applicable provisions of CCSF's contract with AFT Local 2121. Hours or days worked in excess of the work year shall be by mutual agreement between a department chairperson and his or her immediate dean. Department chairpersons serve on one of the instructional calendars for scheduled academic employees as contained in the current contract between CCSF and AFT Local 2121.
- Department chairpersons are paid a stipend that ranges from $3,359 per year for a first year supervisor who is reassigned from three units of classroom teaching to $21,157 per year for a supervisor with nine or more years of service who is reassigned from 13.5 units. The total annual cost of the stipends for 64 department chairpersons effective fall 2012 is $674,511.
- In addition to the stipend, the collective bargaining agreement sets out the formula for determining the amount of reassigned time for each department chairperson. The amount of reassigned time is based on a department's weekly student contact hours or its number of full-time equivalent faculty (FTEF). The current amount of reassigned time ranges from three units to 13.5 units per semester. The reassigned time totals 29.4 FTEF and its cost, based on the cost of temporary part-time faculty teaching courses that the department chairpersons would otherwise have taught, is estimated to be $2,355,733 for fiscal year 2012-13.
- Reassigned units in addition to those in the formula for reassigned time, known as extra specific reassigned units (ESRUs), may be granted at the discretion of the appropriate vice chancellor following joint union-management recommendations or independent recommendations to the vice chancellor based on the evaluation of requests submitted by current or outgoing supervisors. Currently a minimum of 75 reassigned units are guaranteed for the life of the agreement. The reassigned time totals 20.76 FTEF and has an estimated annual cost of $1,663,436 based on the cost of the temporary part-time faculty needed to teach courses for faculty who are on reassigned time.
- The DCC contract provides 6.69 FTEF of reassigned time that shall be worked by coordinators to fulfill supervisory duties and responsibilities in business, English as a second language (ESL), and transitional studies. The annual cost of this reassigned time is $536,050.
- To request additional reassigned time for coordination with respective departments, department chairs may use the same process that they use to request other additional reassigned time.

Cost of Reassigned Time for Department Chairs

Purpose	FTEF	Cost
Stipend		$674,511
Formula	29.40	$2,355,733
ESRU	20.76	$1,663,436
Coordination	6.69	$536,050
Total Cost		**$5,229,730**

Recommendations

FCMAT understands that many of the recommendations for administrative structure have collective bargaining agreement implications. These recommendations may also result in a cost savings, but their more important purpose is to give CCSF the ability to assert proper control over its instructional program.

CCSF should:

1. Clearly define and communicate the roles, responsibilities and expectations of management personnel. Executive staff and the board should take steps to empower managers and support them, and managers should be held accountable for their performance.
2. Ensure that the governing board and the chancellor clarify the advisory nature and role of committees and reaffirm management's role and responsibility to make final decisions.
3. Consider and implement an administrative structure that will eliminate the redundancy in the roles of the department chair and dean positions.
4. Consider reducing the number of department chairs by collapsing and restructuring the assignment of disciplines and reducing the positions' role in oversight of the instructional program.
5. Strengthen the roles and responsibilities of the deans, particularly in the administration of the instructional program, and require greater accountability through performance evaluations.
6. Review and revise the evaluation process so that it does not create disincentives for the deans to make difficult decisions.
7. Ensure that managers exercise their right to assign part-time faculty in disciplines as appropriate and in accord with the AFT collective bargaining agreement. Ensure that these assignments are less than 50% (7.5 units in credit and 12.5 units in noncredit instruction) to mitigate the cost of district-paid health benefits.
8. Evaluate the cost and operational effectiveness of the department chair structure so that decisions can be made to reduce or eliminate expenditures in this area.

9. Negotiate consolidation of department responsibilities under the agreement with the department chair council.

Barriers to Fiscal Solvency

Senior Administrative Turnover

There has been turnover in every senior administrative position except the vice chancellor for finance and administration. Four of the five vice chancellors are interim appointments, as is the chancellor. Several management positions are vacant, and these duties have been reassigned to incumbent administrators. Stability is needed. Interviews revealed that decisions that have serious financial implications are often made but that no one is accountable for those decisions. Ultimately the governing board and the chancellor must provide leadership and serve as the final authority for important decisions. Fixing the immediate budget problem is imperative, but both the immediate remedy and sustained change depend on recognizing and addressing factors that contribute to poor decisions and a lack of accountability.

Employee Contracts

The cost of employee contracts has increased through a succession of chancellors. A number of the contract provisions mentioned in this report were added without any consideration of CCSF's ability to pay for them in the future. As a result, CCSF is facing potential insolvency, which could end the organization's existence.

The civil service structure under which CCSF operates is the same as that of the City of San Francisco and is established and maintained in accord with Education Code section 88137. This has both benefits and drawbacks. CCSF is the only community college in California that operates under this structure, which can make creating and managing the classified workforce difficult, especially in times of fiscal crisis, because CCSF often does not have control over who is placed in positions.

Culture

Interviewees consistently expressed the opinion that CCSF has for many years operated based on power, influence and political influences rather than reason, logic and fairness. Interviewees indicated that CCSF's focus and purpose, which should be serving the students of the greater San Francisco community, has been inconsistent and is not the basis for decision making. Rather, the emphasis has been on keeping people employed and ensuring that they receive benefits, which is a positive goal but should not usurp the purpose of any college district, which is to serve students. CCSF's decisions have diminished the resources available to achieve its primary purpose.

Past decisions have reduced the management team's organizational leadership role. For example, determining how many classified employees are needed and what services are required should be a management function, but at CCSF this type of decision is made by a committee. It is unclear why this is the case, though responsibility for this diminished role is attributable largely to the previous chancellors and boards. This has been costly to CCSF.

Under this organizational and cultural model there is a lack of responsibility or accountability because it is often unclear how or by whom decisions have been made. This has resulted in operational dysfunction, which in turn has contributed to fiscal deficiencies.

During interviews, FCMAT was provided verbal information regarding certain practices; however, because of FCMAT's limited time in the district and the expedited timeline for this study, FCMAT was not able to verify the comments with documented examples of these practices. The following comments are included because they are common themes reiterated independently in numerous interviews, but they have not been verified by documentation. Follow-up should be considered that would help to either verify or eliminate these perceptions.

- Although CCSF has position control, it does not function the way it was designed, which is to ensure proper checks and balances and to segregate duties. Rather, it is used more as a second form of employee identification.
- Employees are hired under grants with the understanding that at the end of the grant their employment with CCSF will end. However, the costs associated with their positions are routinely moved to and paid from the unrestricted general fund when the grant funds are depleted. This has been made difficult to track, in part because of the incomplete use of position control as indicated above.
- Rather than delivering instruction in the most economical fashion, CCSF's practice appears to be to hire as many employees as possible, provide them with benefits and avoid terminating them.
- Access to information is limited in order to achieve power and control.
- Individuals have learned that making friends is the only way to get things done.
- Individuals have learned that there are no consequences for poor service or performance.
- Budget development and processes are not made entirely clear and are not well understood.

Information Technology

Throughout this review, including interviews, FCMAT learned that CCSF is not using the Banner information system's full capabilities. This is in part because earlier versions of the Banner system were customized, which has hindered the ability to upgrade to newer releases. With the Banner version currently in use, CCSF has not captured or tracked important information related to costs at off-site locations or comprehensive enrollment management. In addition, personnel do not seem familiar with the system and do not appear to have the access needed to carry out management responsibilities.

Recommendations

CCSF should:

1. Closely monitor staff hired under grants and ensure that their employment does not continue when the grant funding is reduced or eliminated unless there is a complete discussion and agreement that the benefits of continuing employment outweigh the costs to CCSF.
2. Consider changing its approach to budget development and resource allocation, and creating incentives for good budget management.
3. Investigate the possibility of eliminating Education Code Section 88137, which puts CCSF within Civil Service. CCSF is the only community college in the State of California so designated.
4. Increase access to the information needed to carry out management responsibilities, and train personnel how to best use data. Consider surveying managers to determine what data is needed and then establishing the proper levels of access in the Banner software application.

Options to Meet Goals and Sustain Fiscal Solvency

Next Steps and Proposed Timeline

CCSF will need to closely review the information in this report and implement those recommendations with which it agrees. For recommendations it does not implement, CCSF will need to develop alternate ideas and actions to maintain solvency. Because of its perilous fiscal condition and the charge it faces from the accreditation commission, it is urgent that CCSF act quickly.

Implementation Timeline

Step	Date	Action
A	September 2012	District receives report and recommendations.
B	Late September 2012	It is anticipated that the recommendations will affect a number of areas. Some will be easier to implement than others. Some may not be accepted or acted upon by CCSF. Given differing levels of complexity, the recommendations should be categorized into those that can be acted upon quickly and those needing more time to develop. An action plan should be developed.
C	Early October 2012	Each recommendation should have an approximate value assigned (where appropriate) as estimated by CCSF.
D	Early October 2012	Once steps B and C are completed, CCSF should organize the list of recommendations in order of priority.
E	Mid-October 2012	At this point CCSF must be prepared to take action sufficient to sustain itself fiscally. Formal board action may be warranted to establish a clear understanding of CCSF's intent.
F	November 2012 to March 2013	Organizational and operational recommendations included in steps C, D, and E above should be considered at the same time, if possible, especially if they have fiscal implications. Those that do not can be dealt with over a longer period of time. A number of the recommendations regarding organization and operations are vital to CCSF's long-term fiscal health. CCSF has both immediate fiscal circumstances and long-term structural issues to address. Trying to tackle all of them in a short time makes it very difficult to succeed. That is why organizing and understanding the recommendations is important.
G	November 2012 to June 2013	Staff should complete and present a follow-up report to CCSF, community and board after the results of the November election are known, as well as subsequent periodic reports on the status of open items.

CCSF plays an important role in the community it serves and has employees who are dedicated to the institution and students. Those dedicated employees are essential to the success of the organization. If the various constituencies approach CCSF's serious issues sincerely and work together for the greater health of the organization, then everyone will benefit in the long run. FCMAT understands that some recommendations in this report will be challenging to implement but has sought to focus on the organization as a whole. It is in CCSF's interest to explore and implement the changes recommended in this report in order to remain fiscally solvent.

Appendices

Appendix A

Three-Year Budget Forecast

Appendix B

2010-11 FTES Comparison versus Benchmarks

Appendix C

Data from Comparison with Similar Districts

Appendix D

Noncredit FTES and FTEF by Academic Discipline

Appendix E

Release Time Data

Appendix F

Glossary of terms from Appendix A of the California Community Colleges Chancellor's Office's 2012 Budget and Accounting Manual

Appendix G

Study Agreement

Appendix A

Three-Year Budget Forecast

San Francisco Community College District
2012-13 Tentative Budget
June 28, 2012
General Fund Unrestricted

Major Budget Assumptions

Available Resources

The College will be eligible for $155.253M in state apportionment funds and will generate the 34,000 FTES needed to earn this amount. However it is also assumed that there will be a deficit factor of .9933 that will result in less apportionment paid.

Sales tax generated in SF will increase by about 4%, but the college's share of sales tax will be adjusted downward in January 2013 due to lower FTES in 2011-12 than in 2010-11. Net result will leave sales tax unchanged.

Lottery revenue will increase slightly statewide, but the college's share of lottery will be adjusted downward July 2012 due to lower FTES in 2011-12 than in 2010-11. Net result will be lower lottery at $4.2M for 2012-13.

Transfers In to the unrestricted general fund will return to historic levels of about $900,000 per year

No additional transfers in from the Board Designated Reserve

No closeout from 2011-12

Planned Expenditures

Spending will be reduced by about $6M attributable to negotiated and adopted decreases in compensation. These decreases expire on 6/30/13

Certificated Salaries	$ 2,951,366
Certificated Benefits	383,678
Classified Salaries	2,124,233
Classified Benefits	637,270
	6,096,547
All step increases will be paid when due, estimated cost is	$ 1,536,648
All step increases will be paid when due, estimated cost is	$ 388,521
Higher premiums for the employer share of health and dental insurance will be paid for all active employees, estimated cost is $951,364 gross with attrition reduction of $816,951. 38 faculty and 43 classifed.	
Actuary's study used as a guide for increase in OPEB "pay-go". Budget increased by	$ 487,000
Class sections will be reduced in both credit and non-credit in a manner that will save $4.2M yet still allow the College to achieve its enrollment target.	$ 4,200,000
Salaries and beneifts will be reduced by $2.8M due to attrition of both certificated and classified employees. This number is based on positions that have been defunded for 2012-13.	$ 2,800,000
Non-teaching assignments will be reduced by at least $375,000. These changes have already been identified	$ 375,000
No significant additional spending is included for maintenance and technology.	-
The district contribution toward its long term OPEB liability remains at $500,000, the same level as 2011-12.	$ 500,000

San Francisco Community College District
2013-14 Projected Budget
General Fund Unrestricted

Major Budget Assumptions

Available Resources

The College will be eligible for $155.508M in state apportionment funds and will generate the 34,000 FTEs needed to earn this amount.	
Sales tax generated in SF will increase by about 4%,	$ 15,600,000
Lottery revenue will increase slightly statewide. District share will increase by 3.5%, and the actual FTES base for SF will be higher	$ 4,370,000
Transfers in to the unrestricted general fund will remain at historic level of about $900,000 per year.	
No additional transfers in from the board-designated reserve.	
No closeout from 2012-13.	

Planned Expenditures

No reductions in compensation are assumed.	
All step increases will be paid when due, estimated cost is	$ 1,536,648
All step increases will be paid when due, estimated cost is	$ 388,521
Higher premiums for the employer share of health and dental insurance will be paid for all active employees, estimated cost is	$ 1,000,000
Actuary's study used as a guide for increase in OPEB "pay-go". Budget increased by	$ 856,000
Class sections will remain at 2012-13 level and will allow the College to achieve its enrollment target. If productivity does not increase, the College will fall back into "stability" again.	
Savings from 2012-13 attrition will not be undone, vacant positions will remain vacant. Staffing will be maintained at this level.	
Non-teaching assignments will not be restored.	
$2M in additional spending is planned for maintenance and technology.	$ 2,000,000
The district contribution toward its long term OPEB liability will increase to	$ 2,000,000
$1M will be added to board-designated reserve.	$ 1,000,000

San Francisco Community College District
2014-15 Projected Budget
General Fund Unrestricted

Major Budget Assumptions

Available Resources

The College will be eligible for $155.508M in state apportionment funds and will generate the 34,000 FTEs needed to earn this amount. The college will also be eligible to earn 1% growth funding and will earn these funds.

Sales tax generated in SF will increase by about 4%.	$ 16,600,000
Lottery revenue will increase slightly statewide. District share will increase by 3.5%.	$ 4,460,000

Transfers in to the unrestricted general fund will remain at historic level of about $900,000 per year.

No additional transfers in from the board-designated reserve.

No closeout from 2011-12.

Planned Expenditures

No reductions in compensation are assumed

All step increases will be paid when due, estimated cost is	$ 1,536,648
All step increases will be paid when due, estimated cost is	$ 388,521
Higher premiums for the employer share of health and dental insurance will be paid for all active employees, estimated cost is	$ 1,000,000
Actuary's study used as a guide for increase in OPEB "pay-go". Budget increased by	$ 904,000
Class sections will be increased from the 2013-14 level by $750,000 to enable the college to achieve its growth target.	$ 750,000

Savings from 2012-13 attrition will not be undone, staffing will be maintained at this level.

Non-teaching assignments will not be restored.

$2M in additional spending added in 2013-14 for maintenance and technology remains an ongoing item.	$ 2,000,000
The district contribution toward its long term OPEB liability will increase to $4M	$ 2,000,000
$1M will be added to board-designated reserve	$ 1,000,000

Row	SFCCD	Estimate	July 27, 2012 Draft Version 2012-2013					
3	**Forecasted Actual Revenues and Expenditures 2011-2012** **Budgeted Revenues and Expenditures 2012-2013**	**Forecast Unrestricted July 26, 2012 D R A F T**	**Governor's compromise ballot measure passes and the Parcel tax passes**	**Only Parcel Tax Measure Passes**	**June 28, 2012 Tentative Budget**	**Governor's compromise ballot measure passes and the Parcel tax fails (Note 1)**	**Governor's compromise ballot measure fails and Parcel tax fails**	**Notes:**
4		**FY 2011-12**	**FY 2012-13**	**FY 2012-13**		**FY 2012-13**	**FY 2012-13**	
6	State General Apportionment (TCR)	**99,213,065**	155,508,259	155,508,259	155,252,626	155,508,259	155,508,259	
7	State General Apportionment - Noncredit							
8	State General Apportionment - Noncredit CDCP							
9	Growth							
10	COLA						-	
11	If Revenue Measures Fail In November 2012			(10,346,559)			(10,346,559)	CC League Simulation 6/18/12
12	Governors Compromise Ballot Measure			-		-		
13	Total Apportionment		155,508,259	145,161,700	155,252,626	155,508,259	145,161,700	
15	Property tax	**46,221,252**						
16	Student Enrollment Fees (98%)	**10,073,942**						
17	Subtotal	**56,295,194**					-	
19	**Total District General Revenues**	**155,508,259**	**155,508,259**	**145,161,700**	**155,252,626**	**155,508,259**	**145,161,700**	
20	**Deficit Factor**	**0.97667**	**0.99500**	**0.99500**	**0.99330**	**0.99330**	**0.99000**	
21	**Revised Deficit Affected Revenues**	**151,879,858**	**154,730,718**	**144,435,892**	**154,212,571**	**154,466,492**	**143,710,083**	
22								
23								
24								
26	Partnership for Excellence ( )							
27	Prior Year Correction **(1)**	68,342						
28	Lottery	5,100,000	4,220,000	4,220,000	4,220,000	4,220,000	4,220,000	
29	Mandated Cost	120,720	950,000	-	950,000	950,000	-	
30	Part-Time Equalization	785,955	785,955	785,955	785,955	785,955	785,955	
31	Part-Time Faculty Health Ins	84,569	84,569	84,569	84,569	84,569	84,569	
32	Part-Time Faculty Office Hours	35,812	35,812	35,812	35,812	35,812	35,812	
33	Basic Skills ( )	-	-	-	-	-	-	
34	Apprenticeship	232,547	232,547	232,547	232,547	232,547	232,547	
35	One-Time Equalization	-	-	-	-	-	-	
36	Sales Tax	15,895,000	15,415,000	15,415,000	15,415,000	15,895,000	15,415,000	Increase offset by drop off in FTE's.
37	Parcel Tax		14,000,000	14,000,000	-	-	-	
38	Interest Income (net)	-	-	-	-	-	-	
39	Non-Resident Tuition	8,916,298	8,916,298	8,916,298	8,923,084	8,916,298	8,916,298	Flat
40	Enrollment Fee	132,165	93,171	93,171	112,699	112,699	93,171	
41	Other Revenue Fundraising External (collected)	181,271	300,000	300,000	300,000	300,000	300,000	
42	Other Revenue Fundraising Internal (collected/new/released)		-	-	-	-	-	Zeroed Out
43	Unclaimed Credit Balances	1,118,959	-	-	-	-	-	
44	Other Revenue (See note XX)	-	400,000	400,000	400,000	400,000	400,000	
45	**Transfers in (additional Items see Note 2)**	2,781,330	900,000	900,000	900,000	900,000	900,000	
46	Transfers In - Designated Internal Serivce							
47	**Total Categorical Revenues awarded with The Costs**		-	-	-	-	-	
48	Total District Other Revenues	35,452,968	46,333,352	45,383,352	32,359,666	32,832,880	31,383,352	
49								
50	**Total Unrestricted Revenues**	**187,332,826**	**201,064,070**	**189,819,244**	**186,572,237**	**187,299,372**	**175,093,435**	
52	**Beginning Balance**	**3,033,269**	**-**	**-**	**-**	**-**	**-**	**2011-2012 Probable Scenario. No Reserve in 2012-2013.**
53	**Add'l Corpus Release (Note2) [570 Constantino outstanding]**	**506,000**	**-**	**-**	**-**	**-**	**-**	
54	**Departmental Funds**	**-**	**-**	**-**	**-**	**-**	**-**	
55	**Dept Of Election PPD**	**-**	**-**	**-**	**-**	**-**	**-**	
56	**Dividend Refund from Insurance JPA**	**-**	**-**	**-**	**-**	**-**	**-**	
57	**Pr Yr ADJ 'S- for Allow Debt Accts**	**-**	**-**	**-**	**-**	**-**	**-**	
58	**Transfers from Board Designated Reserves**	**2,000,000**	**-**	**-**	**-**	**-**	**-**	
59	**Total Resources**	**192,872,095**	**201,064,070**	**189,819,244**	**186,572,237**	**187,299,372**	**175,093,435**	
60								
61	**Total Certificated Salaries**	**92,588,153**	**91,269,682**	**91,269,682**	**91,269,682**	**91,269,682**	**91,269,682**	
62	**Total Classified Salaries**	**37,990,661**	**35,757,775**	**35,757,775**	**35,757,775**	**35,757,775**	**35,757,775**	
63	**Total Fringe Benefits**	**44,114,907**	**43,889,660**	**43,889,660**	**43,889,660**	**43,889,660**	**43,889,660**	
64	**Supplies and Materials**	**1,356,161**	**1,330,299**	**1,330,299**	**1,330,299**	**1,330,299**	**1,330,299**	
65	**Other Operating Expenses**	**10,799,710**	**10,682,873**	**10,682,873**	**10,682,873**	**10,682,873**	**10,682,873**	
66	**Capital Outlay**	**58,847**	**110,547**	**110,547**	**110,547**	**110,547**	**110,547**	
67	**Transfers out**	**7,696,813**	**3,531,401**	**3,531,401**	**3,531,401**	**3,531,401**	**3,531,401**	
68	**Total Estimated Expenditures, FY 12. Budget Summary Sheet FY 13**	**194,605,252**	**186,572,237**	**186,572,237**	**186,572,237**	**186,572,237**	**186,572,237**	
69								
70	**Surplus (Deficit) of Revenues over Expenditures "GAP"**	**(1,733,157)**	**14,491,833**	**3,247,007**	**0**	**727,135**	**(11,478,802)**	
293	**"Additional" solutions both Revenue and Expenditure (07/26/2012)**	**231,192**						
294	**Estimated Additional Amount from Board Designated Reserve**	**(1,501,965)**						
295								
296	**Budget cuts and negotiated concessions to balance**		**-**	**3,247,007**	**0**	**727,135**	**(11,478,802)**	
297						**(See Note 1)**		

299 **Note 1:**

Personnel Expenditures in this draft budget reflect approximately $6.0 Million in negotiated changes with the employee organizations which represent the College's employees. These changes have not yet been agreed to or ratified.

302 **Note 2:**

303 **Amount includes $570,000 in release of corpus gift still outstanding with Donor(s).**

Row						
307	Total Certificated Salaries - Furloughs	2,951,366	2,951,366	2,951,366	2,951,366	2,951,366
309	Total Classified Salaries - Furloughs	2,124,233	2,124,233	2,124,233	2,124,233	2,124,233
311	Total Certificated Salaries - Furloughs Benefits	383,678	383,678	383,678	383,678	383,678
312	Total Classified Salaries - Furloughs Benefits	637,270	637,270	637,270	637,270	637,270

Row	B	L	M	O	Q	T
2	**SFCCD**	**July 27, 2012 Draft Version 2013-2014**				
3	**Forecasted Actual Revenues and Expenditures 2011-2012** **Budgeted Revenues and Expenditures 2012-2013**	**Governor's compromise ballot measure passes and the Parcel tax passes**	**Only Parcel Tax Measure Passes**	**Governor's compromise ballot measure passes and the Parcel tax fails (Note 1)**	**Governor's compromise ballot measure fails and Parcel tax fails**	**Notes:**
4		**FY 2013-14**	**FY 2013-14**	**FY 2013-14**	**FY 2013-14**	
6	State General Apportionment (TCR)	155,508,259	155,508,259	155,508,259	155,508,259	
7	State General Apportionment - Noncredit					
8	State General Apportionment - Noncredit CDCP					
9	Growth					
10	COLA				-	
11	If Revenue Measures Fail In November 2012		(10,346,559)		(10,346,559)	
12	Governors Compromise Ballot Measure		-	-		
13	Total Apportionment	155,508,259	145,161,700	155,508,259	145,161,700	
15	Property tax					
16	Student Enrollment Fees (98%)					
17	Subtotal				-	
19	**Total District General Revenues**	**155,508,259**	**145,161,700**	**155,508,259**	**145,161,700**	
20	**Deficit Factor**	**1.00000**	**1.00000**	**1.00000**	**1.00000**	
21	**Revised Deficit Affected Revenues**	**155,508,259**	**145,161,700**	**155,508,259**	**145,161,700**	
22						
23						
24						
26	Partnership for Excellence ( )					
27	Prior Year Correction **(1)**					
28	Lottery	4,370,000	4,370,000	4,370,000	4,370,000	
29	Mandated Cost	950,000	-	950,000	-	
30	Part-Time Equalization	785,955	785,955	785,955	785,955	
31	Part-Time Faculty Health Ins	84,569	84,569	84,569	84,569	
32	Part-Time Faculty Office Hours	35,812	35,812	35,812	35,812	
33	Basic Skills ( )	-	-	-	-	
34	Apprenticeship	232,547	232,547	232,547	232,547	
35	One-Time Equalization	-	-	-	-	
36	Sales Tax	15,600,000	15,600,000	15,600,000	15,600,000	
37	Parcel Tax	14,000,000	14,000,000	-	-	
38	Interest Income (net)	-	-	-	-	
39	Non-Resident Tuition	8,916,298	8,916,298	8,916,298	8,916,298	
40	Enrollment Fee	93,171	93,171	112,699	93,171	
41	Other Revenue Fundraising External (collected)	300,000	300,000	300,000	300,000	
42	Other Revenue Fundraising Internal (collected/new/released)	-	-	-	-	
43	Unclaimed Credit Balances	-	-	-	-	
44	Other Revenue (See note XX)	400,000	400,000	400,000	400,000	
45	**Transfers in (additional Items see Note 2)**	900,000	900,000	900,000	900,000	
46	Transfers In - Designated Internal Serivce					
47	**Total Categorical Revenues awarded with The Costs**	-	-	-	-	
48	Total District Other Revenues	46,668,352	45,718,352	32,687,880	31,718,352	
49						
50	**Total Unrestricted Revenues**	**202,176,611**	**190,880,052**	**188,196,139**	**176,880,052**	
52	**Beginning Balance**	**-**	**-**	**-**	**-**	
53	**Add'l Corpus Release (Note2)**	**-**	**-**	**-**	**-**	
54	**Departmental Funds**	**-**	**-**	**-**	**-**	
55	**Dept Of Election PPD**	**-**	**-**	**-**	**-**	
56	**Dividend Refund from Insurance JPA**	**-**	**-**	**-**	**-**	
57	**Pr Yr ADJ 'S- for Allow Debt Accts**	**-**	**-**	**-**	**-**	
58	**Transfers from Board Designated Reserves**	**-**	**-**	**-**	**-**	
59	**Total Resources**	**202,176,611**	**190,880,052**	**188,196,139**	**176,880,052**	
60						
61	**Total Certificated Salaries**	**95,757,696**	**95,757,696**	**95,757,696**	**95,757,696**	
62	**Total Classified Salaries**	**38,270,529**	**38,270,529**	**38,270,529**	**38,270,529**	
63	**Total Fringe Benefits**	**46,766,608**	**46,766,608**	**46,766,608**	**46,766,608**	
64	**Supplies and Materials**	**1,330,299**	**1,330,299**	**1,330,299**	**1,330,299**	
65	**Other Operating Expenses**	**10,682,873**	**10,682,873**	**10,682,873**	**10,682,873**	
66	**Capital Outlay**	**2,110,547**	**2,110,547**	**2,110,547**	**2,110,547**	
67	**Transfers out**	**6,531,401**	**6,531,401**	**6,531,401**	**6,531,401**	
68	**Total Estimated Expenditures,**	**201,449,953**	**201,449,953**	**201,449,953**	**201,449,953**	
69						
70	**Surplus (Deficit) of Revenues over Expenditures "GAP"**	**726,658**	**(10,569,901)**	**(13,253,814)**	**(24,569,901)**	
293	**"Additional" solutions both Revenue and Expenditure (07/26/2012)**					
294	**Estimated Additional Amount from Board Designated Reserve**					
295						
296	**Budget cuts and negotiated concessions to balance**	**-**	**(10,569,901)**	**(13,253,814)**	**(24,569,901)**	
297				**(See Note 1)**		
298						
299	**Note 1:** **Note Used**					
300						
302	**Note 2:**					
303	**Note Used**					
304						
305						
306	**Total Certificated Salaries - Steps**	1,536,648	1,536,648	1,536,648	1,536,648	
307	**Total Certificated Salaries - Furloughs**	2,951,366	2,951,366	2,951,366	2,951,366	
308	**Total Classified Salaries - Steps**	388,521	388,521	388,521	388,521	
309	**Total Classified Salaries - Furloughs**	2,124,233	2,124,233	2,124,233	2,124,233	
310						
311	**Total Certificated Salaries - Furloughs Benefits**	383,678	383,678	383,678	383,678	
312	**Total Classified Salaries - Furloughs Benefits**	637,270	637,270	637,270	637,270	
313	**Total Fringe Benefits - Health & Dental**	1,000,000	1,000,000	1,000,000	1,000,000	
314	**Total Fringe Benefits - OPEB Pay as you go**	856,000	856,000	856,000	856,000	
315	**Total Fringe Benefits - OPEB ARC**	-	-	-	-	
316						
317	**Supplies and Materials**	-	-	-	-	
318	**Other Operating Expenses**	-	-	-	-	
319	**Capital Outlay -DPW and IT**	2,000,000	2,000,000	2,000,000	2,000,000	
320	**Transfers out - OPEB ARC**	2,000,000	2,000,000	2,000,000	2,000,000	
321	**Transfers out - Reserve**	1,000,000	1,000,000	1,000,000	1,000,000	
322	**Total Estimated Expenditures - Changes (Increases / Decreases)**	14,877,716	14,877,716	14,877,716	14,877,716	
323						

	A/B	L	M	O	Q	T
1						
2	**SFCCD**	**July 27, 2012 Draft Version 2014-2015**				
3	**Forecasted Actual Revenues and Expenditures 2011-2012** **Budgeted Revenues and Expenditures 2012-2013**	**Governor's compromise ballot measure passes and the Parcel tax passes**	**Only Parcel Tax Measure Passes**	**Governor's compromise ballot measure passes and the Parcel tax fails (Note 1)**	**Governor's compromise ballot measure fails and Parcel tax fails**	**Notes:**
4		**FY 2014-15**	**FY 2014-15**	**FY 2014-15**	**FY 2014-15**	
6	State General Apportionment (TCR)	155,508,259	155,508,259	155,508,259	155,508,259	
7	State General Apportionment - Noncredit					
8	State General Apportionment - Noncredit CDCP					
9	Growth	1,500,000	1,500,000	1,500,000	1,500,000	
10	COLA				-	
11	If Revenue Measures Fail In November 2012		(10,346,559)		(10,346,559)	
12	Governors Compromise Ballot Measure		-	-		
13	Total Apportionment	157,008,259	146,661,700	157,008,259	146,661,700	
14						
15	Property tax					
16	Student Enrollment Fees (98%)					
17	Subtotal				-	
18						
19	**Total District General Revenues**	**157,008,259**	**146,661,700**	**157,008,259**	**146,661,700**	
20	**Deficit Factor**	**1.00000**	**1.00000**	**1.00000**	**1.00000**	
21	**Revised Deficit Affected Revenues**	**157,008,259**	**146,661,700**	**157,008,259**	**146,661,700**	
22						
23						
24						
25						
26	Partnership for Excellence ( )					
27	Prior Year Correction **(1)**					
28	Lottery	4,460,000	4,460,000	4,460,000	4,460,000	
29	Mandated Cost	950,000	-	950,000	-	
30	Part-Time Equalization	785,955	785,955	785,955	785,955	
31	Part-Time Faculty Health Ins	84,569	84,569	84,569	84,569	
32	Part-Time Faculty Office Hours	35,812	35,812	35,812	35,812	
33	Basic Skills ( )	-	-	-	-	
34	Apprenticeship	232,547	232,547	232,547	232,547	
35	One-Time Equalization	-	-	-	-	
36	Sales Tax	16,600,000	16,600,000	16,600,000	16,600,000	
37	Parcel Tax	14,000,000	14,000,000	-	-	
38	Interest Income (net)	-	-	-	-	
39	Non-Resident Tuition	8,916,298	8,916,298	8,916,298	8,916,298	
40	Enrollment Fee	93,171	93,171	112,699	93,171	
41	Other Revenue Fundraising External (collected)	300,000	300,000	300,000	300,000	
42	Other Revenue Fundraising Internal (collected/new/released)	-	-	-	-	
43	Unclaimed Credit Balances	-	-	-	-	
44	Other Revenue (See note XX)	400,000	400,000	400,000	400,000	
45	**Transfers in (additional Items see Note 2)**	900,000	900,000	900,000	900,000	
46	Transfers In - Designated Internal Serivce					
47	**Total categorical revenues awarded with the costs**	-	-	-	-	
48	Total District Other Revenues	47,758,352	46,808,352	33,777,880	32,808,352	
49						
50	**Total Unrestricted Revenues**	**204,766,611**	**193,470,052**	**190,786,139**	**179,470,052**	
51						
52	**Beginning Balance**	**-**	**-**	**-**	**-**	
53	**Add'l Corpus Release (Note2)**	**-**	**-**	**-**	**-**	
54	**Departmental Funds**	**-**	**-**	**-**	**-**	
55	**Dept Of Election PPD**	**-**	**-**	**-**	**-**	
56	**Dividend Refund from Insurance JPA**	**-**	**-**	**-**	**-**	
57	**Pr Yr ADJ 'S- for Allow Debt Accts**	**-**	**-**	**-**	**-**	
58	**Transfers from Board Designated Reserves**	**-**	**-**	**-**	**-**	
59	**Total Resources**	**204,766,611**	**193,470,052**	**190,786,139**	**179,470,052**	
60						
61	**Total Certificated Salaries**	**97,294,344**	**97,294,344**	**97,294,344**	**97,294,344**	
62	**Total Classified Salaries**	**38,659,050**	**38,659,050**	**38,659,050**	**38,659,050**	
63	**Total Fringe Benefits**	**48,670,608**	**48,670,608**	**48,670,608**	**48,670,608**	
64	**Supplies and Materials**	**1,330,299**	**1,330,299**	**1,330,299**	**1,330,299**	
65	**Other Operating Expenses**	**10,682,873**	**10,682,873**	**10,682,873**	**10,682,873**	
66	**Capital Outlay**	**2,110,547**	**2,110,547**	**2,110,547**	**2,110,547**	
67	**Transfers out**	**8,531,401**	**8,531,401**	**8,531,401**	**8,531,401**	
68	**Total Estimated Expenditures**	**207,279,122**	**207,279,122**	**207,279,122**	**207,279,122**	
69						
70	**Surplus (Deficit) of Revenues over Expenditures "GAP"**	**(2,512,511)**	**(13,809,070)**	**(16,492,983)**	**(27,809,070)**	
293	**"Additional" solutions both Revenue and Expenditure (07/26/2012)**					
294	**Estimated Additional Amount from Board Designated Reserve**					
295						
296	**Budget cuts and negotiated concessions to balance**	**-**	**(13,809,070)**	**(16,492,983)**	**(27,809,070)**	
297				**(See Note 1)**		
298						
299	**Note 1:** **Note Used**					
300						
302	**Note 2:**					
303	**Note Used**					
304						
305						
306	**Total Certificated Salaries - Steps**	1,536,648	1,536,648	1,536,648	1,536,648	
307	**Total Certificated Salaries - Furloughs**	-	-	-	-	
308	**Total Classified Salaries - Steps**	388,521	388,521	388,521	388,521	
309	**Total Classified Salaries - Furloughs**	-	-	-	-	
310						
311	**Total Certificated Salaries - Furloughs Benefits**	-	-	-	-	
312	**Total Classified Salaries - Furloughs Benefits**	-	-	-	-	
313	**Total Fringe Benefits - Health & Dental**	1,000,000	1,000,000	1,000,000	1,000,000	
314	**Total Fringe Benefits - OPEB Pay as you go**	904,000	904,000	904,000	904,000	
315	**Total Fringe Benefits - OPEB ARC**	-	-	-	-	
316						
317	**Supplies and Materials**	-	-	-	-	
318	**Other Operating Expenses**	-	-	-	-	
319	**Capital Outlay -DPW and IT**	2,000,000	2,000,000	2,000,000	2,000,000	
320	**Transfers out - OPEB ARC**	4,000,000	4,000,000	4,000,000	4,000,000	
321	**Transfers out - Reserve**	1,000,000	1,000,000	1,000,000	1,000,000	
322	**Total Estimated Expenditures - Changes (Increases / Decreases)**	10,829,169	10,829,169	10,829,169	10,829,169	
323						

Appendix B

2010-11 FTES Comparison versus Benchmarks

	El Camino CCD					Foothill-DeAnza CCD					Long Beach CCD				
Discipline	Credit FTES	Credit Section Count	Non-Credit FTES	Total FTES	% of Total	Credit	Credit Section Count	Non-Credit FTES	Total FTES	% of Total	Credit	Credit Section Count	Non-Credit FTES	Total FTES	% of Total
01 - Agriculture and Natural Resources	37.30	12	0.00	37.30	0.19%	339.48	135	0.00	339.48	0.96%	61.17	43	0.00	61.17	0.29%
02 - Architecture and Related Technologies	149.63	30	0.00	149.63	0.78%	0.00	0	0.00	0.00	0.00%	74.67	32	0.00	74.67	0.35%
03 - Environmental Sciences and Technologies	4.87	2	0.00	4.87	0.03%	359.11	188	0.00	359.11	1.01%	0.00	0	0.00	0.00	0.00%
04 - Biological Sciences	914.27	113	0.00	914.27	4.77%	1,500.23	377	0.00	1,500.23	4.22%	812.41	185	0.00	812.41	3.84%
05 - Business and Management	542.76	130	0.00	542.76	2.83%	2,019.39	631	0.00	2,019.39	5.69%	1,182.10	418	0.00	1,182.10	5.58%
06 - Media and Communications	244.67	72	0.00	244.67	1.28%	614.62	344	0.00	614.62	1.73%	444.39	130	0.00	444.39	2.10%
07 - Information Technology	431.28	120	0.00	431.28	2.25%	1,738.57	506	0.00	1,738.57	4.90%	394.17	206	5.98	400.14	1.89%
08 - Education	1,731.60	612	0.00	1,731.60	9.04%	2,541.08	1,792	44.64	2,585.72	7.28%	1,423.33	518	4.13	1,427.46	6.74%
09 - Engineering and Industrial Technologies	774.32	181	0.00	774.32	4.04%	1,350.45	776	0.00	1,350.45	3.80%	1,605.90	459	0.77	1,606.67	7.59%
10 - Fine and Applied Arts	1,838.76	656	0.04	1,838.80	9.60%	3,914.53	1,764	0.00	3,914.53	11.02%	2,174.82	1,136	0.00	2,174.82	10.27%
11 - Foreign Language	666.17	188	0.00	666.17	3.48%	939.98	567	0.00	939.98	2.65%	892.56	235	0.00	892.56	4.22%
12 - Health	533.11	127	0.00	533.11	2.78%	1,603.80	540	8.93	1,612.73	4.54%	919.85	341	5.78	925.64	4.37%
13 - Family and Consumer Sciences	439.55	108	0.00	439.55	2.29%	581.01	252	16.18	597.19	1.68%	989.40	394	3.83	993.23	4.69%
14 - Law	159.89	43	0.00	159.89	0.83%	127.16	58	0.00	127.16	0.36%	0.00	0	0.00	0.00	0.00%
15 - Humanities (Letters)	3,213.66	872	0.00	3,213.66	16.78%	4,053.79	1,626	0.00	4,053.79	11.41%	2,649.65	1,283	3.49	2,653.14	12.53%
16 - Library Science	3.58	2	0.00	3.58	0.02%	10.72	13	0.00	10.72	0.03%	35.33	19	0.00	35.33	0.17%
17 - Mathematics	2,824.95	586	0.00	2,824.95	14.75%	3,572.23	1,076	0.00	3,572.23	10.06%	2,189.06	572	0.00	2,189.06	10.34%
19 - Physical Sciences	1,108.76	197	0.00	1,108.76	5.79%	2,287.90	513	0.00	2,287.90	6.44%	736.83	173	0.00	736.83	3.48%
20 - Psychology	519.40	124	0.00	519.40	2.71%	1,122.15	355	0.00	1,122.15	3.16%	446.41	90	0.00	446.41	2.11%
21 - Public and Protective Services	283.49	74	0.00	283.49	1.48%	256.29	126	0.00	256.29	0.72%	794.37	165	0.00	794.37	3.75%
22 - Social Sciences	1,878.22	463	0.00	1,878.22	9.81%	3,942.30	1,447	0.00	3,942.30	11.10%	1,954.55	489	0.00	1,954.55	9.23%
30 - Commercial Services	225.27	22	0.00	225.27	1.18%	0.00	0	0.00	0.00	0.00%	0.00	0	0.00	0.00	0.00%
49 - Interdisciplinary Studies	627.73	217	0.00	627.73	3.28%	2,447.73	954	121.79	2,569.52	7.24%	1,099.34	487	262.58	1,361.92	6.43%
Totals	**19,153.24**	**4,951**	**0.04**	**19,153.28**	**100.00%**	**35,322.52**	**14,040**	**191.54**	**35,514.06**	**100.00%**	**20,880.30**	**7,375**	**286.56**	**21,166.86**	**100.00%**

Discipline	Mt. San Antonio CCD Credit	Credit Section Count	Non-Credit FTES	Total	% of Total	San Francisco CCD Credit	Credit Section Count	Non-Credit FTES	Total	% of Total	Santa Monica CCD Credit	Credit Section Count	Non-Credit	Total	% of Total
01 - Agriculture and Natural Resources	587.23	121	23.77	611.00	1.88%	169.72	62	0.00	169.72	0.47%	0.00	0.00	0.00	0.00	0.00%
02 - Architecture and Related Technologies	108.23	32	0.38	108.61	0.33%	173.05	67	0.00	173.05	0.48%	0.00	0.00	0	0.00	0.00%
03 - Environmental Sciences and Technologies	11.75	2	0.00	11.75	0.04%	16.90	5	0.00	16.90	0.05%	0.00	0.00	0.00	0.00	0.00%
04 - Biological Sciences	1,504.06	244	0.00	1,504.06	4.62%	1,225.81	303	0.00	1,225.81	3.42%	1,424.43	243.00	0.00	1,424.43	5.22%
05 - Business and Management	1,155.19	335	56.60	1,211.79	3.72%	1,006.98	330	934.85	1,941.83	5.43%	1,587.07	407.00	0.00	1,587.07	5.81%
06 - Media and Communications	465.34	144	9.64	474.97	1.46%	613.22	209	47.39	660.61	1.85%	1,188.22	334.00	0.00	1,188.22	4.35%
07 - Information Technology	823.76	148	85.88	909.64	2.80%	1,060.27	297	19.81	1,080.08	3.02%	980.53	242.00	0.00	980.53	3.59%
08 - Education	2,156.96	542	368.49	2,525.45	7.76%	1,604.45	634	529.92	2,134.37	5.96%	1,086.76	268.00	66.35	1,153.11	4.22%
09 - Engineering and Industrial Technologies	928.36	257	102.28	1,030.64	3.17%	739.64	177	153.44	893.08	2.50%	88.61	22.00	0.00	88.61	0.32%
10 - Fine and Applied Arts	2,010.13	712	154.32	2,164.45	6.65%	2,131.11	779	179.66	2,310.77	6.46%	3,677.80	1,075.00	247.74	3,925.54	14.38%
11 - Foreign Language	1,198.90	289	0.00	1,198.90	3.68%	1,253.12	479	0.00	1,253.12	3.50%	1,186.65	232.00	0.00	1,186.65	4.35%
12 - Health	1,153.58	301	67.05	1,220.63	3.75%	2,834.93	403	70.72	2,905.65	8.12%	275.96	120.00	1.23	277.20	1.02%
13 - Family and Consumer Sciences	1,129.48	361	35.54	1,165.02	3.58%	1,484.02	288	456.35	1,940.36	5.42%	752.13	221.00	42.49	794.62	2.91%
14 - Law	132.63	36	0.00	132.63	0.41%	63.55	33	0.00	63.55	0.18%	0.00	0.00	1.29	1.29	0.00%
15 - Humanities (Letters)	4,149.04	1,123	30.41	4,179.45	12.84%	2,325.49	781	12.26	2,337.74	6.53%	3,742.88	1,250.00	58.81	3,801.69	13.92%
16 - Library Science	11.69	7	0.00	11.69	0.04%	38.23	21	0.00	38.23	0.11%	12.91	9.00	0.00	12.91	0.05%
17 - Mathematics	3,038.39	679	192.04	3,230.43	9.93%	1,857.51	382	0.00	1,857.51	5.19%	3,514.61	639.00	0.00	3,514.61	12.87%
19 - Physical Sciences	1,541.70	294	0.00	1,541.70	4.74%	1,521.48	332	0.00	1,521.48	4.25%	1,732.53	296.00	0.00	1,732.53	6.35%
20 - Psychology	628.27	140	0.86	629.13	1.93%	571.90	160	0.00	571.90	1.60%	836.70	215.00	3.38	840.07	3.08%
21 - Public and Protective Services	719.76	162	0.12	719.88	2.21%	470.32	139	0.00	470.32	1.31%	0.00	0.00	0.00	0.00	0.00%
22 - Social Sciences	2,223.23	537	0.56	2,223.78	6.83%	2,267.70	615	4.70	2,272.40	6.35%	2,994.42	733.00	0.00	2,994.42	10.97%
30 - Commercial Services	223.59	66	0.00	223.59	0.69%	36.54	15	98.90	135.44	0.38%	429.38	218.00	0.00	429.38	1.57%
49 - Interdisciplinary Studies	640.10	255	4,872.78	5,512.87	16.94%	1,568.26	510	8,251.47	9,819.72	27.43%	1,197.38	467.00	172.32	1,369.69	5.02%
Totals	**26,541.34**	**6,787**	**6,000.72**	**32,542.06**	**100.00%**	**25,034.19**	**7,021**	**10,759.47**	**35,793.66**	**100.00%**	**26,708.96**	**6,991.00**	**593.62**	**27,302.58**	**100.00%**

Source: Data compiled from California Community Colleges Chancellor's Office Management Information Systems Data Mart.
Terms included are Summer 2010, Fall 2010, Winter 2011, and Spring 2011.

Discipline	El Camino FTES per Section	Foothill-DeAnza CCD FTES per Section	Long Beach CCD FTES per Section	Mt. San Antonio CCD FTES per Section	San Francisco CCD FTES per Section	Santa Monica CCD FTES per Section
01 - Agriculture and Natural Resources	3.108	2.515	1.422	4.853	2.737	N/A
02 - Architecture and Related Technologies	4.988	0.000	2.334	3.382	2.583	N/A
03 - Environmental Sciences and Technologies	2.435	0.000	0.000	5.877	3.380	N/A
04 - Biological Sciences	8.091	3.979	4.391	6.164	4.046	5.862
05 - Business and Management	4.175	3.200	2.828	3.448	3.051	3.899
06 - Media and Communications	3.398	1.787	3.418	3.232	2.934	3.558
07 - Information Technology	3.594	3.436	1.913	5.566	3.570	4.052
08 - Education	2.829	1.418	2.748	3.980	2.531	4.055
09 - Engineering and Industrial Technologies	4.278	1.740	3.499	3.612	4.179	4.028
10 - Fine and Applied Arts	2.803	2.219	1.914	2.823	2.736	3.421
11 - Foreign Language	3.543	1.658	3.798	4.148	2.616	5.115
12 - Health	4.198	2.970	2.698	3.833	7.035	2.300
13 - Family and Consumer Sciences	4.070	2.306	2.511	3.129	5.153	3.403
14 - Law	3.718	0.000	0.000	3.684	1.926	N/A
15 - Humanities (Letters)	3.685	2.493	2.065	3.695	2.978	2.994
16 - Library Science	1.791	0.825	1.859	1.670	1.820	1.434
17 - Mathematics	4.821	3.320	3.827	4.475	4.863	5.500
19 - Physical Sciences	5.628	4.460	4.259	5.244	4.583	5.853
20 - Psychology	4.189	3.161	4.960	4.488	3.574	3.892
21 - Public and Protective Services	3.831	2.034	4.814	4.443	3.384	N/A
22 - Social Sciences	4.057	2.724	3.997	4.140	3.687	4.085
30 - Commercial Services	10.240	0.000	0.000	3.388	2.436	1.970
49 - Interdisciplinary Studies	2.893	2.566	2.257	2.510	3.075	2.564
Average	**3.869**	**2.516**	**2.831**	**3.911**	**3.566**	**3.820**

Source: Data compiled from California Community Colleges Chancellor's Office Management Information Systems Data Mart. Terms included are Summer 2010, Fall 2010, Winter 2011, and Spring 2011.

Appendix C

Data from Comparison with Similar Districts

Comparison with Peer Districts
Fiscal Data Abstract 2010-11
(Data in bold represents closest to the median)

		San Francisco CCD	El Camino CCD	Foothill-DeAnza CCD	Long Beach CCD	Mt. San Antonio CCD	Santa Monica CCD	*Difference* El Camino CCD	*Difference* Foothill-DeAnza CCD	*Difference* Long Beach CCD	*Difference* Mt. San Antonio CCD	*Difference* Santa Monica CCD	Average
	Total FTES (fiscal data abstract table 1)	39,438	20,488	35,267	21,479	**31,863**	27,113						
	Ratio of Unrestricted in Total Gen Fund through object 6000 (tables III.1 and III.2 fiscal data abstract)	**85.1%**	83.2%	87.2%	83.9%	89.4%	85.2%						
Line 1	Academic salaries as a % of all gen fund exp	47.52%	41.03%	**41.72%**	38.07%	43.99%	**42.84%**	6.49%	5.80%	9.44%	3.53%	4.68%	6.03%
Line 2	50% law ratio (fiscal data abstract table 6)	52.17%	51.05%	51.19%	51.57%	53.55%	**51.78%**	1.12%	0.98%	0.60%	-1.38%	0.39%	
	Lines 3 through 14 below include Instructional TOPS codes 0100-5999 and Admin TOPS codes 6000-6700												
Line 3	Noninstr sal charged to instruction/ratio of tot instr costs	9.48%	**5.33%**	**9.23%**	4.41%	12.45%	0.59%	4.15%	0.25%	5.07%	-2.97%	8.89%	3.79%
Line 4	Supplies/oper charged to instruction /ratio of tot instr costs	4.60%	1.82%	3.50%	**2.73%**	3.74%	0.77%	2.78%	1.10%	1.87%	0.86%	3.83%	2.33%
Line 5	Instructional salaries as a % of total instr/ratio of tot instr costs	85.03%	91.09%	**87.14%**	91.73%	82.10%	98.01%	-6.06%	-2.11%	-6.71%	2.92%	-12.98%	-5.71%
Line 6	Instructional costs as a % of total operations thru 6700	53.57%	47.45%	53.92%	**49.50%**	56.99%	44.56%	6.12%	-0.35%	4.07%	-3.42%	9.01%	3.94%
Line 7	Instr admin as a % of total operations thru 6700	4.39%	6.81%	6.07%	**6.00%**	3.85%	**5.14%**	-2.42%	-1.68%	-1.61%	0.54%	-0.75%	-1.06%
Line 8	Instr support as a % of total operations thru 6700	4.84%	3.17%	3.44%	3.83%	5.23%	5.55%	1.67%	1.40%	1.01%	-0.39%	-0.71%	0.39%
Line 9	A & R as a % of total operations thru 6700	1.93%	3.15%	2.12%	**2.35%**	1.20%	2.43%	-1.22%	-0.20%	-0.42%	0.73%	-0.51%	-0.36%
Line 10	Counseling as a % of total operations thru 6700	5.04%	5.01%	3.41%	4.72%	3.53%	6.88%	0.04%	1.63%	0.32%	1.52%	-1.84%	0.01%
Line 11	Stu Serv as a % of total operations thru 6700	**5.99%**	7.29%	4.35%	**6.91%**	4.82%	9.73%	-1.30%	1.64%	-0.91%	1.17%	-3.73%	-1.19%
Line 12	Oper/maint as a % of total operations thru 6700	3.99%	9.37%	7.19%	8.37%	8.52%	**7.50%**	-5.38%	-3.20%	-4.38%	-4.53%	-3.51%	-4.45%
Line 13	Plan/policy as a % of total operations thru 6700	**2.83%**	3.21%	1.70%	**2.67%**	2.34%	4.27%	-0.38%	1.13%	0.16%	0.49%	-1.44%	-0.29%
Line14	Gen serv as a % of total operations thru 6700	17.42%	**14.55%**	17.80%	15.66%	13.52%	13.93%	2.87%	-0.38%	1.76%	3.90%	3.49%	3.00%

		San Francisco CCD	El Camino CCD	Foothill-DeAnza CCD	Long Beach CCD	Mt. San Antonio CCD	Santa Monica CCD	*Difference* El Camino CCD	*Difference* Foothill-DeAnza CCD	*Difference* Long Beach CCD	*Difference* Mt. San Antonio CCD	*Difference* Santa Monica CCD	Average
General Fund Expenditures per FTES													
Line 15	Academic Salaries / FTES	$2,725	$2,385	**$2,402**	$2,158	$2,156	$2,479	$339	$322	$567	$569	$246	$430
Line 16	Classified Salaries / FTES	$1,195	$1,557	**$1,362**	$1,435	$1,238	$1,249	-$363	-$167	-$240	-$43	-$54	-$175
Line 17	Employee Expenditures including benefits / FTES	$5,156	$4,957	$4,958	**$4,880**	$4,308	$4,825	$199	$198	$276	$848	$331	$414
Line 18	Total Expenditures / FTES	**$5,734**	$5,813	$5,759	$5,668	$4,902	$5,786	-$79	-$25	$66	$832	-$52	$192
Line 19	Instructional Expense / FTES	$3,000	$2,565	$2,888	**$2,577**	**$2,665**	$2,324	$434	$112	$423	$335	$676	$467
Line 20	Instructional Administration / FTES	$246	$368	$325	**$312**	$180	**$268**	-$122	-$79	-$66	$66	-$22	-$36
Line 21	Instructional Support / FTES	$271	$171	$184	**$199**	**$245**	$290	$100	$87	$72	$26	-$19	$45
Line 22	Admissions & Records / FTES	$108	$170	$114	**$122**	$56	$127	-$62	-$6	-$14	$52	-$19	-$11
Line 23	Counseling / FTES	$282	**$271**	$183	$246	$165	$359	$12	$100	$37	$118	-$77	$22
Line 24	Other Student Services / FTES	$336	$394	$233	**$359**	$225	$507	-$59	$102	-$24	$110	-$172	-$36
Line 25	Operations/Maintenance / FTES	$223	$507	$385	$436	**$398**	$391	-$283	-$162	-$212	-$175	-$168	-$209
Line 26	Planning/Policymaking / FTES	**$158**	$174	$91	$139	$109	$223	-$15	$68	$19	$49	-$64	-$3
Line 27	General Institutional Support Services / FTES	$975	**$787**	$953	**$815**	$632	$727	$189	$22	$160	$343	$249	$235
Line 28	Total Expenditures / FTES TOPS Codes 0100-6700	$5,600	$5,407	**$5,356**	$5,206	$4,676	$5,215	$193	$243	$394	$924	$385	$474

Supplemental Information

TOP Codes 6000 and 6100

			San Francisco CCD	El Camino CCD	Foothill-DeAnza CCD	Long Beach CCD	Mt. San Antonio CCD	Santa Monica CCD	*Difference* El Camino CCD	*Difference* Foothill-DeAnza CCD	*Difference* Long Beach CCD	*Difference* Mt. San Antonio CCD	*Difference* Santa Monica CCD	Average
Line 1	Total FTES (fiscal data abstract table 1)		39,438	20,488	35,267	21,479	31,863	27,113						
TOP Code 60XX	*Code*													
Line 2	6010	Academic Admin	3.53%	6.65%	5.47%	4.60%	3.26%	4.24%	-3.12%	-1.95%	-1.08%	0.26%	-0.72%	-1.16%
Line 3	6020	Course/Curriculum Devel	0.86%	0.09%	0.27%	0.54%	0.14%	0.22%	0.77%	0.59%	0.33%	0.73%	0.65%	0.62%
Line 4	6030	Academic/Faculty Senate	0.00%	0.00%	0.22%	0.28%	0.43%	0.66%	0.00%	-0.22%	-0.28%	-0.43%	-0.66%	-0.34%
Line 5	6090	Other	0.00%	0.07%	0.11%	0.58%	0.03%	0.01%	-0.07%	-0.11%	-0.58%	-0.03%	-0.01%	-0.17%
Line 6	60XX	Total	4.39%	6.81%	6.07%	6.00%	3.85%	5.14%	-2.42%	-1.68%	-1.61%	0.54%	-0.75%	-1.06%
TOP Code 61XX	*Code*													
Line 7	6110	Learning Center	1.14%	0.32%	0.20%	0.69%	1.57%	1.78%	0.83%	0.94%	0.46%	-0.43%	-0.64%	0.05%
Line 8	6120	Library	2.87%	1.74%	1.71%	1.77%	1.62%	1.24%	1.13%	1.17%	1.10%	1.26%	1.63%	1.28%
Line 9	6130	Media	0.08%	0.23%	0.63%	1.24%	0.57%	1.12%	-0.15%	-0.55%	-1.16%	-0.49%	-1.04%	-0.71%
Line 10	6140	Museums/Galleries	0.00%	0.00%	0.04%	0.05%	0.04%	0.03%	0.00%	-0.04%	-0.05%	-0.04%	-0.03%	-0.03%
Line 11	6150	Academic Info Systems	0.30%	0.51%	0.06%	0.00%	1.43%	0.47%	-0.21%	0.24%	0.30%	-1.13%	-0.17%	-0.30%
Line 12	6190	Other												
Line 13	61XX	Total	4.84%	3.17%	3.44%	3.83%	5.23%	5.55%	1.67%	1.40%	1.01%	-0.39%	-0.71%	0.39%

			San Francisco CCD	El Camino CCD	Foothill-DeAnza CCD	Long Beach CCD	Mt. San Antonio CCD	Santa Monica CCD	*Difference* El Camino CCD	*Difference* Foothill-DeAnza CCD	*Difference* Long Beach CCD	*Difference* Mt. San Antonio CCD	*Difference* Santa Monica CCD	Average
TOP Code 60XX	*Code*													
Line 2	6010	Academic Admin	$7,785,702	$7,363,397	$10,337,369	$5,148,414	$4,859,179	$6,000,764	$422,305	-$2,551,667	$2,637,288	$2,926,523	$1,784,938	$1,942,764
Line 3	6020	Course/Curriculum Devel	$1,910,116	$101,269	$516,702	$601,072	$201,536	$310,657	$1,808,847	$1,393,414	$1,309,044	$1,708,580	$1,599,459	$1,606,483
Line 4	6030	Academic/Faculty Senate	$0	$0	$406,755	$312,371	$640,725	$937,516	$0	-$406,755	-$312,371	-$640,725	-$937,516	-$472,653
Line 5	6090	Other	$786	$78,976	$210,078	$643,813	$40,856	$20,349	-$78,190	-$209,292	-$643,027	-$40,070	-$19,563	-$195,213
Line 6	60XX	Total	$9,696,604	$7,543,642	$11,470,904	$6,705,670	$5,742,296	$7,269,286	$2,152,962	-$1,774,300	$2,990,934	$3,954,308	$2,427,318	$2,881,381
Dollars Spent/ FTES			$246	$368	$325	$312	$180	$268	-$122	-$79	-$66	$66	-$22	-$36
TOP Code 61XX	Code													
Line 7	6110	Learning Center	$2,525,400	$352,730	$379,088	$768,447	$2,343,126	$2,516,176	$2,172,670	$2,146,312	$1,756,953	$182,274	$9,224	$1,030,280
Line 8	6120	Library	$6,339,819	$1,922,954	$3,221,146	$1,980,809	$2,406,716	$1,758,019	$4,416,865	$3,118,673	$4,359,010	$3,933,103	$4,581,800	$4,322,695
Line 9	6130	Media	$170,806	$253,214	$1,184,302	$1,380,940	$850,926	$1,586,559	-$82,408	-$1,013,496	-$1,210,134	-$680,120	-$1,415,753	-$847,104
Line 10	6140	Museums/Galleries	$0	$0	$67,556	$59,879	$62,852	$45,133	$0	-$67,556	-$59,879	-$62,852	-$45,133	-$41,966
Line 11	6150	Academic Info Systems	$660,263	$559,464	$108,409	$0	$2,128,292	$662,255	$100,799	$551,854	$660,263	-$1,468,029	-$1,992	-$177,240
Line 12	6190	Other	$986,819	$418,102	$1,531,318	$88,072	$0	$1,282,492	$568,717	-$544,499	$898,747	$986,819	-$295,673	$539,653
Line 13	61XX	Total	$10,683,107	$3,506,464	$6,491,819	$4,278,147	$7,791,912	$7,850,634	$7,176,643	$4,191,288	$6,404,960	$2,891,195	$2,832,473	$4,826,318
Dollars Spent/ FTES			$271	$171	$184	$199	$245	$290	$100	$87	$72	$26	-$19	$45

Supplemental Information

TOP Codes 6300 and 6700

			San Francisco CCD	El Camino CCD	Foothill-DeAnza CCD	Long Beach CCD	Mt. San Antonio CCD	Santa Monica CCD	*Difference* El Camino CCD	*Difference* Foothill-DeAnza CCD	*Difference* Long Beach CCD	*Difference* Mt. San Antonio CCD	*Difference* Santa Monica CCD	Average
Line 1	Total FTES (fiscal data abstract table 1)		39,438	20,488	35,267	21,479	31,863	27,113						
TOP Code 63XX	*Code*													
Line 2	6310	Counseling and Guidance	0.00%	4.01%	2.07%	3.28%	2.42%	0.55%	-4.01%	-2.07%	-3.28%	-2.42%	-0.55%	-2.57%
Line 3	6320	Matriculation/ Student Assessment	1.53%	0.10%	0.85%	0.62%	1.10%	1.08%	1.43%	0.68%	0.91%	0.43%	0.45%	0.81%
Line 4	6330	Transfer Programs	0.00%	0.14%	0.19%	0.60%	0.00%	2.78%	-0.14%	-0.19%	-0.60%	-0.00%	-2.78%	-0.88%
Line 5	6340	Career Guidance	0.14%	0.00%	0.16%	0.22%	0.01%	0.00%	0.14%	-0.02%	-0.08%	0.13%	0.14%	0.08%
Line 6	6390	Other	3.37%	0.76%	0.14%	0.00%	0.00%	2.47%	2.62%	3.23%	3.37%	3.37%	0.91%	2.57%
Line 7	63XX	Total	5.04%	5.01%	3.41%	4.72%	3.53%	6.88%	0.04%	1.63%	0.32%	1.52%	-1.84%	0.01%
TOP Code 67XX	*Code*													
Line 8	6710	Community Relations	0.01%	1.07%	1.03%	0.80%	0.83%	0.65%	-1.06%	-1.02%	-0.78%	-0.82%	-0.64%	-0.82%
Line 9	6720	Fiscal Operations	2.50%	2.20%	3.43%	3.24%	1.85%	2.79%	0.30%	-0.92%	-0.73%	0.66%	-0.29%	-0.02%
Line 10	6730	Human Resources	1.63%	1.08%	1.48%	2.00%	0.89%	1.84%	0.55%	0.15%	-0.37%	0.74%	-0.21%	0.18%
Line 11	6740	Non-instr Retirement Ben	0.00%	0.15%	1.75%	1.56%	1.34%	0.78%	-0.15%	-1.75%	-1.56%	-1.34%	-0.78%	-0.96%
Line 12	6750	Staff Development	0.16%	0.43%	0.30%	0.11%	0.13%	0.02%	-0.27%	-0.14%	0.05%	0.03%	0.13%	-0.02%
Line 13	6760	Staff Diversity	0.01%	0.14%	0.00%	0.03%	0.02%	0.03%	-0.13%	0.01%	-0.02%	-0.01%	-0.02%	-0.04%
Line 14	6770	Logistical Services	9.94%	4.03%	4.20%	3.74%	3.06%	4.68%	5.90%	5.74%	6.20%	6.87%	5.25%	6.06%
Line 15	6780	Management Info Systems	2.50%	4.16%	5.47%	$0.04	4.85%	2.21%	-1.66%	-2.96%	-1.34%	-2.35%	0.30%	-1.26%
Line 16	6790	Other	0.67%	1.27%	0.15%	$0.00	0.56%	0.92%	-0.61%	0.52%	0.32%	0.11%	-0.26%	-0.11%
Line 17	67XX	Total	17.42%	14.55%	17.80%	15.66%	13.52%	13.93%	2.87%	-0.38%	1.76%	3.90%	3.49%	3.00%

			San Francisco CCD	El Camino CCD	Foothill-DeAnza CCD	Long Beach CCD	Mt. San Antonio CCD	Santa Monica CCD	*Difference* El Camino CCD	*Difference* Foothill-DeAnza CCD	*Difference* Long Beach CCD	*Difference* Mt. San Antonio CCD	*Difference* Santa Monica CCD	Average
TOP Code 63XX	*Code*													
Line 2	6310	Counseling and Guidance	$0	$4,442,369	$3,913,903	$3,672,949	$3,600,990	$776,231	-$4,442,369	-$3,913,903	-$3,672,949	-$3,600,990	-$776,231	-$3,123,135
Line 3	6320	Matriculation/ Student Assessment	$3,386,753	$109,736	$1,607,461	$692,913	$1,639,852	$1,533,323	$3,277,017	$1,779,292	$2,693,840	$1,746,901	$1,853,430	$2,392,797
Line 4	6330	Transfer Programs	$1,692	$155,760	$355,233	$669,004	$1,195	$3,936,275	-$154,068	-$353,541	-$667,312	$497	-$3,934,583	-$1,188,867
Line 5	6340	Career Guidance	$300,458	$0	$302,860	$246,755	$12,000	$0	$300,458	-$2,402	$53,703	$288,458	$300,458	$235,769
Line 6	6390	Other	$7,448,845	$839,010	$270,709	$0	$0	$3,486,699	$6,609,835	$7,178,136	$7,448,845	$7,448,845	$3,962,146	$6,367,418
Line 7	63XX	Total	$11,137,748	$5,546,875	$6,450,166	$5,281,621	$5,254,037	$9,732,528	$5,590,873	$4,687,582	$5,856,127	$5,883,711	$1,405,220	$4,683,983
Dollars Spent Per FTES			$282	$271	$183	$246	$165	$359	$12	$100	$37	$118	-$77	$22
TOP Code 67XX	*Code*													
Line 8	6710	Community Relations	$28,939	$1,183,325	$1,953,462	$889,295	$1,239,600	$924,495	-$1,154,386	-$1,924,523	-$860,356	-$1,210,661	-$895,556	-$1,030,240
Line 9	6720	Fiscal Operations	$5,528,817	$2,442,102	$6,472,402	$3,617,356	$2,751,804	$3,949,799	$3,086,715	-$943,585	$1,911,461	$2,777,013	$1,579,018	$2,338,552
Line 10	6730	Human Resources	$3,598,066	$1,199,821	$2,791,135	$2,240,053	$1,320,269	$2,595,589	$2,398,245	$806,931	$1,358,013	$2,277,797	$1,002,477	$1,759,133
Line 11	6740	Non-instr Retirement Ben	$0	$170,035	$3,300,470	$1,741,101	$1,996,940	$1,108,574	-$170,035	-$3,300,470	-$1,741,101	-$1,996,940	-$1,108,574	-$1,254,163
Line 12	6750	Staff Development	$343,034	$472,590	$557,325	$122,849	$186,876	$32,320	-$129,556	-$214,291	$220,185	$156,158	$310,714	$139,375
Line 13	6760	Staff Diversity	$22,102	$155,648	$5,888	$35,949	$26,985	$39,310	-$133,546	$16,214	-$13,847	-$4,883	-$17,208	-$42,371
Line 14	6770	Logistical Services	$21,941,964	$4,468,521	$7,931,133	$4,176,340	$4,560,211	$6,621,171	$17,473,443	$14,010,831	$17,765,624	$17,381,753	$15,320,793	$16,985,403
Line 15	6780	Management Info Systems	$5,531,528	$4,611,164	$10,331,265	$4,297,388	$7,230,034	$3,122,014	$920,364	-$4,799,737	$1,234,140	-$1,698,506	$2,409,514	$716,378
Line 16	6790	Other	$1,469,902	$1,411,805	$274,163	$385,760	$827,780	$1,304,692	$58,097	$1,195,739	$1,084,142	$642,122	$165,210	$487,393
Line 17	67XX	Total	$38,464,352	$16,115,011	$33,617,243	$17,506,091	$20,140,499	$19,697,964	$22,349,341	$4,847,109	$20,958,261	$18,323,853	$18,766,388	$20,099,461
Dollars Spent/ FTES			$975	$787	$953	$815	$632	$727	$189	$22	$160	$343	$249	$235

CCFS-311 District Comparisons
General Descriptions Key for Categories and Classifications

Employee Costs Types	Descriptions
Academic Salaries	All faculty and certificated administrators
Classified Salaries	All CSEA and noncertificated supervisors & administrators
Instructional Salaries	Full-time & part-time instructors, instructional aides
Noninstructional Salaries	All employees except full- & part-time instructors and instructional aides, such as counselors, librarians, administrator, classified support employees, etc.
Functional Areas	**Examples**
Instructional Administration	Academic Administration (deans), Course & Curriculum Development, Academic Senate, Faculty Senate
Instructional Support	Library, Media Center, Campus Technical Support Center
Admissions & Records	Admissions & Records and Veterans Administration Support
Counseling	Counseling, Transfer & Articulation, Matriculation, Career Support, Outreach & Retention, Affirm, Enlace, ASPIRE, Puente
Other Student Services	Financial Aid, Disabled Students, EOPS, CARE, Health Services, CALWORKS, GAIN, HACU
Operations/Maintenance	Maintenance, Grounds, Custodial, Utilities, Equipment Repairs
Planning/Policymaking	Board of Trustees, Chancellor, Vice Chancellor, College Presidents, Research & Planning, Facilities & Planning
General Institutional Support Services	Human Resources, College Marketing/Advertising, Diversity Coordinators, Staff Development, Classified Council, ITSS, Web Support, Reprographics, Self Insurance, Business Services, Accounting, Budget, Payroll, Purchasing, Warehouse, Police, Telephone Technology & Support

Note: The areas identified above are meant to be examples and are not all-inclusive.

Comparative Financial Analysis Benchmark Category and Classifications Description Key General Fund (Restricted and Unrestricted)

Line # On Report	Relevant Ratios:	Includes
Line 1	Academic Sals as % of Total Exp (Gen Fds)	Object Codes 1XXX; All general fund funds
Line 2	50% Law Ratio	State Defined Formula
Line 3	Noninstructional Sals Charged to Instruction	Objects 12XX, 14XX, 21XX, 23XX, 3X2X in Cost Centers 0100 - 5999
Line 4	Supplies/Oper Charged to Instruction	Objects 4XXX, 5XXX in Cost Centers 0100 - 5999
Line 5	Instructional Sals as % of Total Instructional Exp	Objects 11XX, 13XX, 22XX, 24XX, 3X1X in Cost Centers 0100 - 5999
Line 6	Instruction Total as % of Oper Exp thru 6700	Cost Centers 0100 - 5999 / Cost Centers 0100 - 6799
Line 7	Instruct'l Admin Total as % of Oper Exp thru 6700	Cost Centers 60XX / Cost Centers 0100 - 6799
Line 8	Instruct'l Support Total as % of Oper Exp thru 6700	Cost Centers 61XX / Cost Centers 0100 - 6799
Line 9	A & R Total as % of Oper Exp thru 6700	Cost Centers 62XX / Cost Centers 0100 - 6799
Line 10	Counseling Total as % of Oper Exp thru 6700	Cost Centers 63XX / Cost Centers 0100 - 6799
Line 11	Student Services Total as % of Oper Exp thru 6700	Cost Centers 64XX / Cost Centers 0100 - 6799
Line 12	Oper/Maint Total as % of Oper Exp thru 6700	Cost Centers 65XX / Cost Centers 0100 - 6799
Line 13	Plan/Policy Total as % of Oper Exp thru 6700	Cost Centers 66XX / Cost Centers 0100 - 6799
Line 14	Gen'l Serv Total as % of Oper Exp thru 6700	Cost Centers 67XX / Cost Centers 0100 - 6799
	General Fund Expenditures / FTES (Full Time Equivalent Students):	
Line 15	Academic Salaries / FTES	Object Codes 1XXX
Line 16	Classified Salaries / FTES	Object Codes 2XXX
Line 17	Employee Expenditures / FTES	Object Codes 1XXX + 2XXX + 3XXX
Line 18	Total Expenditures / FTES	Object Codes 1XXX thru 6XXX
Line 19	Instructional Expense / FTES	Cost Centers 0100 - 5999
Line 20	Instructional Administration / FTES	Cost Centers 60XX
Line 21	Instructional Support / FTES	Cost Centers 61XX
Line 22	Admissions & Records / FTES	Cost Centers 62XX
Line 23	Counseling / FTES	Cost Centers 63XX
Line 24	Other Student Services / FTES	Cost Centers 64XX
Line 25	Operations/Maintenance / FTES	Cost Centers 65XX
Line 26	Planning/Policymaking / FTES	Cost Centers 66XX
Line 27	General Institutional Support Services / FTES	Cost Centers 67XX
Line 28	Total Expenditures / FTES	Cost Centers 0100-67XX
		Object Codes 1XXX-6XXX

Appendix D

Noncredit FTES and FTEF by Academic Discipline

Spring 2012 Class Sections at Each Location

Noncredit FTES and FTEF by Academic Discipline

Department	Abbreviation	1. FTES Regular	2. FTES CDCP	FTES Total	3. FTEF Instructional	4. FTEF Noninstructional	FTE Total	FTES/ FTE Instructional
Apprenticeship	APPR			-	2.14		2.14	0.00
Auto/Moto/ Construction	AUTO	11.52		11.52	0.24	0.01	0.25	48.00
Biological Sciences	BIOL			-		0.10	0.10	
Broadcast Electronic Media Art	BEMA			-		0.01	0.01	
Bus/Office Tech/ Small Bus	BUS	84.81	792.42	877.23	27.76	0.16	27.92	31.60
Cal Works	CALW			-		0.11	0.11	
Career Dev & Placement Ctr	CDPC		1.40	1.40	0.03		0.03	45.81
Child Dev. & Family Studies	CDEV	391.80		391.80	12.02	0.05	12.07	32.60
Computer Networking & InfoTech	CNIT			-		0.08	0.08	
Computer Science	CS			-		0.00	0.00	
Consumer Education	COED	390.91		390.91	6.60		6.60	59.25
Contract Education	CONT			-		0.09	0.09	
Counseling Continuing Students	COUC			-		0.02	0.02	
Counseling International Study	COUI			-		0.03	0.03	
Counseling New Students	COUN		3.33	3.33	0.02		0.02	195.69
Cul Arts & Hospitality Studies	CAHS		119.87	119.87	5.33	0.02	5.35	22.49
Disabled Stud Prog & Services	DSPS	251.56	24.24	275.80	11.80		11.80	23.37
Engineering & Technology(Weld)	ENGN	2.84		2.84			-	
English As a Second Language	ESL	380.38	6,058.90	6,439.29	177.27	0.07	177.34	36.32
Extended Oppo Prog & Services	EOPS			-		0.03	0.03	
Fashion	FASH	21.55	7.25	28.80	1.07	0.06	1.13	26.89
Financial Aid	FAID			-		0.11	0.11	
Graphic Communication	GRPH		25.73	25.73	0.70	0.03	0.73	36.76
Health Care Technology	HCT	38.43		38.43	1.27		1.27	30.16
Health Education	HLTH	15.49		15.49	0.36	0.01	0.37	43.02
Institute for Int'l Students	INTI			-		0.08	0.08	

Department	Abbreviation	1. FTES Regular	2. FTES CDCP	FTES Total	3. FTEF Instructional	4. FTEF Noninstructional	FTE Total	FTES/ FTE Instructional
Journeyman-Training	JRNY	7.37		7.37	0.94		0.94	7.87
Labor and Community Studies	LABR			-	0.007		0.01	0.00
	LBCS	0.08		0.08	0.041		0.04	1.98
Learning Assistance	LERN	621.17		621.17			-	
Library Services	LIB	17.88		17.88			-	
Licensed Vocational Nursing	LVN	45.89		45.89	2.50		2.50	18.37
Matriculation	MATR			-		0.01	0.01	
Mission Campus	MISS			-		0.11	0.11	
Older Adults	OLAD	325.20		325.20	7.70		7.70	42.24
Phys Education & Dance	PE&D			-		0.05	0.05	
Southeast Campus	SEC			-		0.11	0.11	
Student Health	STHL			-		0.02	0.02	
Teachers' Resource Center	TRC			-		0.04	0.04	
Trade Skills	TRSK	189.76	59.60	249.36	4.29		4.29	58.17
Transitional Studies	TRST	1.99	536.76	538.75	21.58		21.58	24.97
Vocational Education	VOCE			-		0.12	0.12	
Women's Studies	WOMN	1.33		1.33	0.04		0.04	36.83
Grand Total		**2,799.93**	**7,629.50**	**10,429.42**	**283.69**	**1.54**	**285.23**	**36.76**

FTE is full year FTE divided by 2

City College of San Francisco Spring 2012 Class Sections at Each Location

		Airport	Alemany		Castro		Chinatown		Downtown		Evans		John Adams		Mission		Ocean		Southeast		Grand Total
Site Code	Site Location	CR	NC	CR	NC	CR	NC	CR	NC	CR	NC	CR	NC	CR	NC	CR	NC	CR	NC	CR	
AAG*	301 Ellis St.														2						2
AAP*	Homeless Prenatal												1								1
AAR*	1601 19th Ave.														1						1
AAV*	930 4th. St.												1		3						4
AIRP	CCSF Airport Campus	6																			6
ALEM	CCSF Civic Center Campus		54																		54
APG*	A.P. Giannini Middle School			1										1							2
APR*	560 Barneveld Ave.										1										1
	(blank)														1				1		2
ARCH	CCSF Ocean Campus																	4			4
ARMS*	(blank)														1						1
BAR*	560 Barneveld Ave.										7	4									11
BATL	CCSF Ocean Campus																	3			3
BER*	Bernal Heights Comm. Center												1								1
BHS*	(blank)												1		1						2
BRV*	(blank)												1								1
BVH*	Bayview Hunters Point Sr. Cent												1								1
BVR*	(blank)														1						1
CHJ*	Jackie Chan Senior Center												1								1
CHNB	CCSF Chinatown Campus						122	8													130
CHU*	445 Church St.																	1			1
CIN*	Church Of The Incarnation												5								5
CLOU	CCSF Ocean Campus																	3			3
CLY*	880 Clay St.						61														61
COF*	Circle of Friends												1								1
CRT*	Creativity Explored												2								2
DIF*	110 Diamond Street												1		1						2
DNTN	CCSF Downtown Campus								220	94											314
ECP*	Exselsior Playground												1								1
ELE*	S.F. Electrical Assn.		7																		7
ELS*	Family Studies												2								2
EST*	Easter Seal Society												1		1						2
EVANS	CCSF Evans Campus									1	41	53									95
EVRT	CCSF Castro Campus				1	67															68
EXS*	(blank)												1								1
FCB*	First Chinese Baptist Church						7														7
FIB*	729 Filbert St.						1														1
FLB*	620 Filbert St.						1														1
FLO*	Study Abroad Florence																	17			17
FNH*	French Hospital													2							2
FOL*	737 Folsom St												1								1

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City College of San Francisco Spring 2012 Class Sections at Each Location

		Airport	Alemany	Castro	Chinatown	Downtown	Evans	John Adams	Mission	Ocean	Southeast	Grand Total
FORT	CCSF Fort Mason Campus		55									55
FRA*	St. Francis Of Assisi							1				1
FRT*	CCSF Fort Mason Campus		3									3
GAR*	Garden Sullivan Hospital							1				1
GCDC	(blank)										1	1
GGP*	Golden Gate Park Senior Center							1	4			5
GHS*	Galileo High School							4				4
GOU*	Sfccd Gough Center							11				11
GOUG	SFccd Gough Center							1				1
HOA*	Jewish Home For Aged								3			3
HOH*	S.F. Home Health (Lansca)							2	10			12
HOS*	Hospital							1 4		5	2	12
HRT*	Heritage (The) Sr. Housing								1			1
JAD	CCSF John Adams Campus							184 72				256
JCC*	Jewish Community Center							7	3			10
JED*	Bay View Adult Center								3			3
JOC*	John Oconnell Community Colleg								1			1
KHM*	Kimochi Senior Center							1				1
KIP*	Canon							1				1
KSH*	Kaiser Hospital French Campus							1				1
LAG*	Laguna Honda Hospital							1	5			6
LAO*	Study Abroad									1		1
LHB*	Light Hse For The Blind(Rv'95)							1				1
LHO*	Legion Of Honor Museum		1									1
LIB*	(blank)								1			1
LPP*	Lincoln Park Presby. Church								1			1
MAD*	Study Abroad									19		19
MEN*	YMCA (Richmond)								1			1
MIC	CCSF Mission Campus								200 128			328
MIH*	Manilatown Ctr at Int'l Hotel							1				1
MIS	CCSF Mission Campus								1			1
MTS*	Mercy Terrace Parent Ed							1				1
MUI*	Muhammad University of Islam								2			2
MZA*	Goldman Inst. of Aging							1	1			2
NAM*	(blank)							1				1
NMS*	North Of Market Senior Center							1				1
NOS*	No So Mkt Adult Health Center							1	1			2
OCEAN	CCSF Ocean Campus									36 2443		2479
OLK*	On-Lok-1333 Bush							2	1			3
ONH*	On-Lok Health Center							1	1			2
PAU*	Plumbing Apprentice Union						7					7
PKP*	Park Presidio Church		8									8

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City College of San Francisco Spring 2012 Class Sections at Each Location

		Airport	Alemany		Castro		Chinatown		Downtown		Evans		John Adams		Mission		Ocean		Southeast		Grand Total
POH*	Potrero Hill Center												1								1
PRES	Presidio												4								4
PRESM	Presidio Middle School								1												1
PRL*	(blank)														1						1
PST*	1501 Post St.														1						1
PVC*	Pine View Ctr Self Help For Gl												1								1
PYM*	Presidio YMCA												1								1
RAY*	Visitation Valley Middle Schoo																		1		1
REC*	Recreation Center For Handicap												8								8
ROC*	Rocky Mountain Co-Op												1								1
SBU*	2565 San Bruno Ave.																		3		3
SEC	CCSF Southeast Campus																		20	33	53
SEN*	S.F. Senior Center												1		5						6
SEV*	Seventh Ave Presby. Church														1						1
SFR*	Sf Rehabilitation Center								1				1								2
SHE*	Self-Help For Elderly Center						2														2
SIX*	Chinese Six Company						2														2
SNR*	Sf Senior Cntr Downtown Branch												1								1
SSR*	South Sunset Recreation Ctr												1								1
STJ*	St John Of God Newman Ctr												1								1
STL*	132 Starlite (S.SF)										1										1
STM*	St Marys Catheral						1														1
SUN*	A.P. Giannini Middle School		5																		5
TEL*	Telegraph Hill Neighborhood												1								1
TKL*	Talkline												1								1
TOD*	Todco Housing												1								1
TWA*	408 22nd Ave.												1		1						2
TWV*	3150 20th ave.												3		5						8
UCSF	University of California Med Center																	3			3
UFC*	United Food&Commerical Wrkrs'U										1										1
VIS*	Visitation Valley Ccc																		2		2
VVS*	Visitation Valley Sr. Ctr.												1						3		4
WAD*	Western Addition Firm Center												1								1
WUY*	Wu Yee Resources And Referrals						1						1								2
YBF*	Yuerba Buena Family Resource																1				1
YCT*	YMCA of San Francisco												1		1						2
YMC*	YMCA at Stonestown												1								1
Grand Total		**6**	**77**	**57**	**1**	**67**	**198**	**8**	**222**	**95**	**58**	**57**	**278**	**83**	**267**	**128**	**37**	**2499**	**31**	**35**	**4204**

Appendix E

Release Time Data

Non-Instructional Assignments 2011-2012

Instruction & St. Services & Library	Fall 2011	Spring 2012	
Description	**FTE**	**FTE**	**Total FTE**
Accreditation	2.63	0.41	3.04
Cert. Non-District Fund	0.00	1.21	1.21
Coll. Misc.	2.10	1.61	3.71
College Misc.	0.18	0.80	0.98
College Prog. Coordinator	6.20	3.50	9.70
Counseling	93.90	93.21	187.10
Counseling (30)	14.30	14.17	28.47
Curriculum Committee	0.60	0.60	1.20
Curriculum Development	1.85	1.30	3.14
Dance Production	0.18	0.46	0.64
DCC	0.33	0.43	0.77
DCC Contract Units	3.30	1.40	4.70
Department Head	29.54	29.99	59.53
Department Misc.	1.69	0.79	2.48
Departmental ESRU	0.30	0.42	0.72
Dept Coordinator	44.05	42.33	86.38
Dept Head ESRU	6.55	3.56	10.11
Dept. Coordinator	3.15	3.98	7.13
Dept. Lab Monitor	3.70	2.12	5.82
Dept. Misc.	6.63	4.82	11.44
Dept.Lab Monitor	11.92	12.13	24.05
ESRU coordinator	0.17	0.83	1.00
LAC Lab Related	4.44	3.95	8.39
Librarian (30)	19.87	20.17	40.03
Librarians (30)	3.14	2.08	5.22
Matric. Develop.	0.50	1.10	1.60
PE Athletic Director	1.36	1.00	2.36
PE Coach	3.03	6.96	9.99
PE Coach Assist	0.40	0.40	0.81
PE Dance Production	0.33	0.45	0.78
Program Development	3.90	4.85	8.75
Site Supervisor	3.57	2.59	6.15
Student Health Counselor (30)	9.79	7.89	17.68
Tenure Review	10.93	1.39	12.32
Testing Monitor	1.29	0.57	1.86
Grand Total	**295.80**	**273.46**	**569.26**

Other Non-Instructional	Fall 2011	Spring 2012	
Description	**FTE**	**FTE**	**Total FTE**
Academic Senate	2.36	0.30	2.66
AFT	2.40	1.80	4.20
Ancillary Assignment	5.67	5.83	11.51
Ancilllary Assignment	1.02	0.64	1.66
Pre-Retirement - 15 (CR)	4.13	2.93	7.07
Pre-Retirement - 25 (NCR	1.90	1.40	3.30
Pre-Retirement - 30 (COUN	0.00	0.30	0.30
Sabbatical - 15 (CR)	19.00	13.00	32.00
Sabbatical - 25 (NCR)	2.00	1.00	3.00
Unpaid Leave - 15 (CR)	8.47	2.97	11.43
Unpaid Leave - 25 (NCR)	0.20	0.20	0.40
Unpaid Leave - 30 (COUN)	1.00	0.48	1.48
Grand Total	**48.16**	**30.85**	**79.01**

Office of Instruction, F. Saniee, July 26, 2012

Fall 2012 Non-instructional Assignments - Departmental

Dept Name	Dept Code	Formula FTE	ESRU FTE	Stipend $	Non-inst FTE	Sp 12 Hist	F 11 Hist	Grant FTE
Administration	ADMJ	0.400	0.400	8,057	0.06	0.86	1.2	0.85
African America	AFAM	0.200		4,028				
Aircraft Mainte	AIRC	0.200		4,028				
Architecture	ARCH	0.400	0.200	10,741	0	0.067	0.067	
Art	ART	0.600	0.400	11,416	0.134			
Asian American	ASAM	0.200		9,526				
Asian Studies	ASIA	0.200		3,359				
Astronomy	ASTR	0.400		8,170				
Auto/Moto/Co	AUTO	0.600	0.133	15,446				
Behavioral Scie	BEHV	0.800		15,444				
Broadcast Elect	BEMA	0.400	0.267	12,763	0.8	1.1	1.1	
Biological Scien	BIOL	0.800	0.500	14,769				
Business	BUS	0.800	3.033	14,101	1.27	1.27	1.27	
Culinary Arts ar	CAHS	0.600	0.800	11,416	2.057	0.407	0.407	
Child Developm	CDEV	0.600	0.600	12,085	1	1	1	3.23
Career Develop	CDPC	0.200		12,763				
Chemistry	CHEM	0.600	0.200	13,012				
Cinema	CINE	0.400	0.200	12,089	1.699	1.913	1.914	
Computer Netw	CNIT	0.600	0.533	14,096				0.8
Consumer Educ	COED	0.400	0.440	12,763				
Continuing Stu	COUC	0.600	0.200	13,427	0.27			
International St	COUI	0.200		4,820				
New Student C	COUN	0.600	0.200	12,085				
Transfer Studer	COUT	0.200		3,359				
Comptuer Scier	CS	0.600	0.200	10,763				
Dental Assisting	DENT	0.200		4,820				
Radiologic Scier	DMI/RAD	0.200	0.400	8,178				
DSPS	DSPS	0.600	0.200	10,071	1.84	1.633	1.698	1.41
Earth Sciences	EART	0.200	0.200	3,719				
English	ENGL	0.900	0.550	16,452	4.46	3.77	4.46	2
Engineering and	ENGN	0.600	0.466	10,071	0.6	0	0	2.2
Environmental	ENVN	0.200	0.600	8,851				
EOPS	EOPS	0.400		6,196				
ESL	ESL	0.900	3.467	17,792	5.378	5.45	5.37	2.8
Educational Tec	ETEC	0.200		3,359	2.4	0.6	0.8	
Fashion	FASH	0.400	0.133	10,741				
Foreign Langua	FORL	0.800		17,455				
Graphic Comm	GRPH	0.400	0.133	10,741	0.832	0.834	0.958	
Health Care Tec	HCT	0.600	1.066	16,120	1.533	1.533	1.533	
Health Educatio	HLTH	0.600	0.933	10,743	2.4	3.999	3.628	1.267
Interdisciplinar	IDST	0.400	0.200	10,741				
Journalism	JOUR	0.200		9,526				

Prepared by: F. Saniee, J. Low, and T. Boegel
Office of instruction
May 23, 2012

Fall 2012 Non-instructional Assignments - Departmental

Latin American,	LALS	0.200		6,832				
Labor and Com	LBCS	0.200	0.400	9,526				
Learning Assist	LERN	0.600		16,120	0.8	0.8	1.1	2.2
LGBT Studies	LGBT	0.200		6,162				
Library	LIB	0.600		10,071				
Library Informa	LIT	0.200		3,359				
Nursing, Licens	LVN	0.600	0.200	15,446				
Mathematics	MATH	0.800		16,112	1.766	1.766	1.766	0.286
Music	MUS	0.600	0.067	16,120				
Nursing, Regist	NURS	0.600	0.200	11,416	0.2	0.2	0.2	0.54
Older Adult	OLDA	0.400	0.200	8,057				
Physical Educat	PE&D	0.800		16,784	2.8	3.2	4.2	
Philippine Studi	PHIL	0.200		9,526				
Photography	PHOT	0.400	0.333	7,387	2.13	2.36	2.37	
Physics	PHYC	0.600	0.200	11,416				
Multicultural St	RETN	0.400	0.400	7,387				
Social Sciences	SOSC	0.800	0.167	19,479				
Student Health	STHL	0.400		8,727				7.4
Speech	SPCH	0.400		7,387	0.195	0.195	0.293	
Theatre Arts	TH A	0.200	0.400	7,504				
Transitional Stu	TRST	0.600	1.376	14,771				0.2
Women's Studi	WOMN	0.200	0.167	4,820	0.7	0.7	0.7	
	total	**29.400**	**20.764**	**674,511**	**35.324**	**33.657**	**36.034**	**25.183**
		Formula FTE	**ESRU FTE**	**Stipend $**	**Non-inst FTE**	**Sp 12 Hist**	**F 11 Hist**	**Grant FTE**

Formula FTE	Contractual, any change requires negotiation, has not changed for decades
Stipend $	Contractual, is set based on the formula reassigned units, any change requires negotiation
ESRU FTE	Contractual, but negotiated each year, 20.764 represents **a recently negotiated reduction of 14.3%**
Non-inst FTE	Requested for F 12, majority based on past practice for many years, can be reduced
Sp 12 Hist	Spring 2012 dept allocation
F 11 Hist	Fall 2011 dept allocation
Grant FTE	Various departmental or college grants for numerous activities
Savings	
ESRU FTE	DCC/VCAA recently negotiated a reduction of 3.7 FTE x $60k/FTE = **$222k (already agreed by DCC)**
Non-inst FTE	**10%** overall reduction, not necessarily evenly, would produce 3.5 FTEs x $60k/FTE = **$210k**
	20% overall reduction, not necessarily evenly, would produce 7 FTEs x $60k/FTE = **420k**
	30% overall reduction, not necessarily evenly, would produce 10.5 FTEs x $60k/FTE = **$630k**
Note	FT inload assignments reduce the load balances liability, PT/PX hourly reduce cost directly
	$60k/FTE estimate is an annual figure based on same reductions in spring 2013

Prepared by: F. Saniee, J. Low, and T. Boegel
Office of instruction
May 23, 2012

Fall 2012 Non-departmental Non-instructional Assignments

Entity	AssignmentCodes	OrganizerName	FTE	Notes
Academic Senate	Academic Senate Officers (FAS/PA	Karen Saginor	**2**	
AFT	AFT Release Time (FAF/PAF)	Alisa Messer/Chris Hanz	**3.6**	This value has varied somewhat over the semesters
City Currents	Gohar Momjian	P. Arack	**0.8**	
Concert/Lecture Ser	Program Coordinator	Stephanie Lyons	**0.571**	
Curriculum Commit	Curriculum Committee	Tom Boegel	**0.6**	
DCC	DCC Officers (FDC/PDC)	Darlene Alioto	**0.4**	
Educational Techno	Curriculum Development	Cynthia Dewar		this may show up on a blue form
Educational Techno	Online support	Cynthia Dewar	**0.8**	
Honors	Program Coordinator	Tom Boegel	**0.36**	Historically was a 40% release; we trimmed it down 10% in Spring 2012
Matriculation		K. Moriwaki	**0.6**	
Mentoring ansd Ser	7 instructors	VC?? Sign not legible	**0.2**	various instructors each semester
MIP	Program Coordinator	Tracy Burt/Mary Bravew	**0.4**	
			sub-total	**10.331**
ACRC	Lab Monitor (FLM/PLM)	Tom Boegel	**1.5**	Historically, they've had 2.0 FTE of lab monitoring. That could go down
Diego Rivera	Diego Rivera	Julia Bergman	**0.33**	
Honors	Honors Stipends	Sami Kudsi	**0.294**	Approx 20 faculty getting 9 hours of release time each
Mentoring/GrowYourOwn		J, Williams	**0.91**	
Student Activities	AS Council	Samuel Santos	**0.253**	stipends for FT/PT in ESL/TRST
			sub-total	**3.287**
Castro/Valencia	Site Supervision	Bob Davis	**0.46**	represents 16 hours of NI per week
Chinatown/North B	Site Supervision	Minh Hoa Ta	**0.43**	Is the projected request on behalf of the campus dean
Civic Center/Fort M	Site Supervision	Carl Jew	**0.43**	Is the projected request on behalf of the campus dean
Downtown	Site Supervision	David Dore	**0.43**	represents 15 hours of NI per week
Evans	Site Supervision	Alice Murillo	**0.43**	Is the projected request on behalf of the campus dean
John Adams	Site Supervision	Terry Hall	**0.43**	Is the projected request on behalf of the campus dean
Mission	Site Supervision	Jorge Bell	**0.43**	Is the projected request on behalf of the campus dean
Office of Instruction	Site Supervision	Fabio Saniee	**0.43**	represents 15 hours of NI per week
Southeast	Site Supervision		**0.43**	Is the projected request on behalf of the campus dean
			sub-total	**3.9**
		TOTAL	**17.52**	
	Harder to reduce			
	Can be reduced, 10% reduction = 0.33 FTE x $60k/FTE = **$20k**, 20% reduction = 0.66 FTE x $60k = **$40k**			
	Easier to reduce, 20% reduction = 0.78 FTE x $60k/FTE = **$47k**, 25% reduction = 1 FTE x $60k/FTE = **$60k**			
Note	FT inload assignments reduce the load balances liability, PT/PX hourly reduce cost directly			
	$60k/FTE estimate is an annual figure based on the same reduction in spring 2013			

Prepared by F. Saniee, J. Low, and T. Boegel,
Office of Instruction, May 23, 2012

San Francisco City College
Department Chair Reassigned Unit & Stipend Comparison

Department	Formula Units			Annual Stipend			ESRU Units
	Fall 2011	Fall 2012	Change	Fall 2011	2012	Change	2012
Administration of Justice/Fire Science	0.40	0.40	0.00	6,819	8,057	1,238	0.40
African-American Studies	0.20	0.20	0.00	3,100	4,028	928	-
Aircraft Maintenance Technology	0.20	0.20	0.00	3,100	4,028	928	-
Architecture	0.40	0.40	0.00	9,295	10,741	1,446	0.20
Art	0.60	0.60	0.00	9,916	11,416	1,500	0.40
Asian Studies	0.20	0.20	0.00	5,069	3,359	(1,710)	-
Asian-American Studies	0.20	0.20	0.00	8,793	9,526	733	-
Astronomy	0.20	0.40	0.20	8,170	8,170	-	-
Automotive/Motorcycle/Construction & Building Maintenance	0.60	0.60	0.00	13,635	15,446	1,811	0.13
Behavioral Sciences	0.80	0.80	0.00	13,633	15,444	1,811	-
Biological Sciences	0.80	0.80	0.00	13,017	14,769	1,752	0.50
Broadcast Electronic Media Arts	0.40	0.40	0.00	11,781	12,763	982	0.27
Business	0.80	0.80	0.00	12,397	14,101	1,704	3.03
Career Development and	0.40	0.20	-0.20	11,781	12,763	982	-
Chemistry	0.60	0.60	0.00	13,012	13,012	-	0.20
Child Development and Family Studies	0.60	0.60	0.00	10,537	12,085	1,548	0.60
Cinema	0.40	0.40	0.00	10,537	12,089	1,552	0.20
Computer Networking & Information Technology	0.60	0.60	0.00	12,394	14,096	1,702	0.53
Computer Science	0.60	0.60	0.00	9,296	10,763	1,467	0.20
Consumer Education	0.40	0.40	0.00	11,781	12,763	982	0.44
Counseling, Continuing Students	0.60	0.60	0.00	11,773	13,427	1,654	0.20
Counseling, International Students	0.20	0.20	0.00	3,719	4,820	1,101	-
Counseling, New Students	0.60	0.60	0.00	10,537	12,085	1,548	0.20
Culinary Arts & Hospitality	0.60	0.60	0.00	9,916	11,416	1,500	0.80
Dental Assisting	0.20	0.20	0.00	3,719	4,820	1,101	-
Disabled Students Programs and Services	0.60	0.60	0.00	14,258	10,071	(4,187)	0.20
Earth Sciences	0.20	0.20	0.00	3,719	3,719	-	0.20
Educational Technology	0.20	0.20	0.00	3,100	3,359	259	-
Engineering and Technology (Welding)	0.60	0.60	0.00	14,880	10,071	(4,809)	0.47
English	0.80	0.90	0.10	13,017	16,452	3,435	0.55
English as a Second Language	0.90	0.90	0.00	15,805	17,792	1,987	3.47
Environmental Horticulture and Floristry	0.20	0.20	0.00	7,549	8,851	1,302	0.60
Extended Opportunity Programs and Services	0.40	0.40	0.00	6,196	6,196	-	-
Fashion	0.40	0.40	0.00	9,295	10,741	1,446	0.13
Foreign Languages	0.80	0.80	0.00	15,493	17,455	1,962	-
Graphic Communications	0.40	0.40	0.00	9,295	10,741	1,446	0.13
Health Care Technology	0.60	0.60	0.00	14,880	16,120	1,240	1.07

San Francisco City College Department Chair Reassigned Unit & Stipend Comparison							
Department	**Formula Units**			**Annual Stipend**			**ESRU Units**
	Fall 2011	Fall 2012	Change	Fall 2011	2012	Change	2012
Health Education and Community Health Studies	0.60	0.60	0.00	9,296	10,743	1,447	0.93
Interdisciplinary Studies	0.40	0.40	0.00	9,295	10,741	1,446	0.20
Journalism	0.20	0.20	0.00	8,793	9,526	733	-
Labor and Community Studies	0.20	0.20	0.00	8,793	9,526	733	0.40
Latin-American Studies	0.20	0.20	0.00	5,688	6,832	1,144	-
Learning Assistance	0.60	0.60	0.00	14,880	16,120	1,240	-
Lesbian, Gay, Bisexual and Transgender Studies	0.20	0.20	0.00	5,069	6,162	1,093	-
Library and Learning Resources	0.60	0.60	0.00	11,156	10,071	(1,085)	-
Library Information Technology	0.20	0.20	0.00	8,793	3,359	(5,434)	-
Mathematics	0.80	0.80	0.00	14,256	16,112	1,856	-
Multicultural Retention Services Department (MRSD)	0.40	0.40	0.00	6,196	7,387	1,191	0.40
Music	0.60	0.60	0.00	14,880	16,120	1,240	0.07
Nursing - Licensed Vocational	0.60	0.60	0.00	13,635	15,446	1,811	0.20
Nursing – Registered	0.60	0.60	0.00	9,916	11,416	1,500	0.20
Older Adults	0.40	0.40	0.00	6,819	8,057	1,238	0.20
Philippine Studies	0.20	0.20	0.00	8,793	9,526	733	-
Photography	0.40	0.40	0.00	6,196	7,387	1,191	0.33
Physical Education and Dance	0.80	0.80	0.00	14,873	16,784	1,911	-
Physics	0.40	0.60	0.20	6,819	11,416	4,597	0.20
Radiologic Sciences	0.20	0.20	0.00	6,926	8,178	1,252	0.40
Social Sciences	0.80	0.80	0.00	17,981	19,479	1,498	0.17
Speech Communication	0.40	0.40	0.00	6,196	7,387	1,191	-
Student Health Services	0.40	0.40	0.00	7,437	8,727	1,290	-
Theatre Arts	0.20	0.20	0.00	6,307	7,504	1,197	0.40
Transfer Student Counseling	0.20	0.20	0.00	5,069	3,359	(1,710)	-
Transitional Studies	0.60	0.60	0.00	13,012	14,771	1,759	1.38
Women's Studies	0.20	0.20	0.00	3,719	4,820	1,101	0.17
Grand Total	**29.10**	**29.40**	**0.30**	**616,007**	**674,511**	**58,504**	**20.76**

Appendix F

Appendix A of the California Community Colleges Chancellor's Office's 2012 Budget and Accounting Manual

This is a glossary of fiscal terms to aid readers.

Source: CCCCO's website:

http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/FiscalStandards/BudgetandAccountingManual.aspx

http://extranet.cccco.edu/Portals/1/CFFP/Fiscal_Services/Standards/BAM/bam2012ed/Appendix_A_BAM_Glossary.pdf

Appendix A

Common Terminology

50 Percent Law: The "50 Percent Law", as defined in *Education Code* Section 84362 and *California Code of Regulations* Section 59200 et seq., requires California Community College districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and noninstructional costs. The *Annual Financial and Budget Report* (CCFS-311) includes actual data on the district's current expense of education and compliance with the 50% Law. (See Current Expense of Education.)

Abatement: A complete or partial cancellation of an item of income or expenditure.

Academic Employee: A district employee who is required to meet minimum academic standards as a condition of employment.

Account Code: A sequence of numbers and/or letters assigned to ledger accounts to classify transactions by fund, object, activity, etc.

Accounting: (1) The special field concerned with the design and implementation of procedures for the accumulation and reporting of financial data. (2) The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

Accounting Period: Any period of time at the end of which a district determines its financial position and results of operations.

Accounting Procedures: All processes which identify, record, classify, and summarize financial information to produce reports and to provide internal control.

Accounting System: The total structure of records and procedures which identify, record, classify, and report information on the financial operations of an agency through its funds, account groups, and organizational components.

Accounts Payable: A short-term liability account reflecting amounts due to others for goods and services received prior to the end of an accounting period (includes amounts billed, but not paid). Most of these definitions are from *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR).

Accounts Receivable: An asset account reflecting amounts due from others for goods and services provided prior to the end of an accounting period (includes amounts advanced but not repaid).

Accrual Basis: The method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows. (Contrast with Cash Basis.)

Activity: A set of institutional functions or operations related to an academic discipline or a grouping of services.

Actuarial Report: A report prepared by an actuary to determine the financial impact of risks and uncertainties. Generally used to determine the required contributions of post employment benefits or self insured liabilities.

Administrator: For the purpose of *Education Code* Section 84362, "Administrator" means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

Ad Valorem Tax: A tax based on the assessed value of real estate or personal property.

Agency Fund: A fund used to account for assets held by a governmental unit as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by the county for a college district.

Allocation: Division or distribution of resources according to a predetermined plan.

Amortization: (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

Annual Appropriation Limit (Gann Limit): In California, all governmental jurisdictions, including community college districts, must compute an annual appropriation limit based on the amount in prior years adjusted for changes in population, cost-of-living, and other factors, if applicable (Article XIII-B of the *State Constitution*).

Annuity: A series of equal money payments made, or received, at equal intervals during a designated period of time.

Apportionment: Allocation of State or Federal aid, district taxes, or other moneys to community college districts or other governmental units.

Apportionment Notice: A document notifying community college districts of moneys deposited on their behalf with the county treasurer.

Appraisal: An estimate of value made by the use of systematic procedures based upon physical inspection and inventory, engineering studies, and other economic factors.

Appropriation: A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

Appropriation for Contingencies: That portion of current fiscal year's budget not appropriated for any specific purpose and held subject to intra budget transfer, i.e., transfer to other specific appropriations as needed during the fiscal year.

Appropriation Ledger: A set of accounts for amounts allocated or budgeted. Such accounts usually show the amount originally appropriated, transfers to or from other accounts, amounts charged against the appropriation, encumbrances, unencumbered balances, and other related information.

Arbitrage: Classically, the simultaneous purchase and sale of the same or an equivalent security in order to profit from price discrepancies. In government finance, the most common occurrence of arbitrage involves the investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting in interest revenue in excess of interest costs.

Assessed Valuation: Value placed upon personal and real property by a governmental unit as a basis for levying taxes.

Assessment: (1) The process of making the official valuation of property for purposes of taxation. (2) The valuation placed upon property as a result of this process.

Assessment Roll: In the case of real property, the official list containing the legal description of each parcel of property and its assessed valuation. The name and address of the last known owner are usually listed. In the case of personal property, the assessment roll is the official list containing the name and address of the owner, a description of the personal property, and its assessed value.

Asset: A probable future economic benefit obtained or controlled by an entity as a result of past transactions or events. (See also Current assets and Fixed assets.)

Associated Students Fund: The fund designated to account for moneys held in trust by the district for student body associations.

Audit: An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

Auditors' Opinion: A statement signed by an auditor which states that she or he has examined the financial statements of the entity in accordance with generally accepted auditing standards (with exceptions, if any) and expresses an opinion on the financial position and results of operations of an entity.

Automated Clearing House (ACH): A nationwide banking network that provides for electronic distribution and settlement of funds.

Auxiliary Enterprise: Self-supporting activities which provide non-instructional support in the form of goods and services to students, faculty, and staff upon payment of a specific user charge or fee for the goods and services provided (e. g. Student Housing, Transportation and Parking Services). The general public may be served only incidentally.

Available Cash: Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current obligations.

Balance Sheet: A basic financial statement that shows assets, liabilities, and equity of an entity as of a specific date conformity with GAAP.

Balanced Budget: A budget in which receipts are equal to or greater than outlays in a fiscal period.

Basis of Accounting: A term used to refer to *when* revenues, expenditures, expenses, and transfers–and the related assets and liabilities–are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

Bond: Most often, a written promise to pay a specified sum of money, called the face value, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond Anticipation Note: Debt instrument used to secure short term financing in anticipation of a Bond issuance.

Bond Discount: The excess of the face value of a bond over the price (exclusive of accrued interest) for which it is acquired or sold.

Bond Interest and Redemption Fund: The fund designated to account for receipt and expenditure of property tax revenue specified for payment of the principal and interest on outstanding bonds of the district. (See also Revenue Bond Interest and Redemption Fund.)

Bond Premium: The excess of the purchase or sale price of a bond, exclusive of accrued interest, over its face value.

Bonded Debt: The portion of district indebtedness represented by outstanding bonds.

Bonds Authorized and Unissued: Legally authorized bonds that have not been sold.

Book Value: Value as shown in the "book" of accounts. In the case of assets subject to reduction by valuation allowances, "book value" refers to cost or stated value less any appropriate allowance. A distinction is sometimes made between "gross book value" and "net book value", the former designating value before allowances, and the latter after their deduction. In the absence of any modifier, however, "book value" is synonymous with "net book value."

Books of Original Entry: The ledgers in which transactions are formally recorded for the first time (e.g. the cash journal, check register, or general journal). With automated bookkeeping methods, one transaction may be recorded simultaneously in several records, one of which may be regarded as the book of original entry. Memorandum books, check stubs, files of duplicate sales invoices, etc., whereon first or prior business notations may have been made, are not books of original entry in the accepted meaning of the term, unless they are also used as the medium for direct posting to the ledgers.

Bookstore Fund: The fund designated to account for operation of the college store.

Budget: A plan of financial operation for a given period consisting of an estimate of expenditures and the proposed means of financing them. The most common assumptions of budgeting include:

- Centralized Budget: This budget localized resource allocation into central operations. A strategy used to provide additional control is usually instituted when resources are reduced. This tends to be a leaner allocation since there is only a single institutional contingency needed.
- Decentralized Budget: This budget process allows resource allocation to take place outside of central operations, giving greater control to the programs that have direct

interaction with students. Because the contingency must be spread over a large number of departments or programs, these budgets tend to be larger than those of the same size organization with a centralized budget.

- Incremental or Rollover Budget: This is the most widely used form of budgeting in higher education. It assumes that each year is relatively the same and that any new activity is an add-on. It is the most efficient, cost-effective way to budget and usually has a large centralized component. It focuses on inputs rather than outcomes.
- Zero-based Budget: This type of budget assumes that each year stands on its own. All expenditures must be justified each year. This strategy creates a very lean budget with only known expenditures present.
- Formula Budget: Objective formulas based on systematic data are used to distribute resources to ensure each program or entity is receiving a fair share. This is most often used at the state level.
- Planning, Programming, and Budgeting Systems (PPBS): This system focuses on cost benefits and continuous analysis of alternatives for each program and systematically links them to the strategic plan.
- Incentive-Driven Budget: This budget falls into two categories. The first is used at the state level to provide up-front funding to achieve a specific outcome. The second is used in research institutes to decentralize resource allocation to the various departments so that more timely and accurate decisions can be made.
- Performance-Driven Budget: This process uses performance measures to allocate resources and is used primarily at the state level. In this model the funding comes after the measures have been achieved. It has been successfully implemented in the K-12 environment.
- Responsibility/or Cost Center Budget: This model recognizes that each instructional program can stand on its own and has a relative ability to generate income. This model allocates all of the revenue to each department and uses a charge back or tax to cover the expenses of the cost centers like central services.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the governing authority (form CCFS-311 for California Community Colleges). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Budgetary Control: The management of business affairs in accordance with an approved plan of estimated income and expenditures.

Budgeting: The process of allocating available resources among potential activities to achieve the objectives of an organization.

Cafeteria Fund: The fund designated to account for food services.

Capital Assets: See Fixed Assets.

Capital Outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Capital Outlay Projects Fund: The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction of capital outlay items. A fund established under Capital Projects Funds.

Capital Projects Fund Type: Category of funds in the Governmental Funds Group used to account for the acquisition or construction of capital outlay items.

Cash: An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

Cash Advance: Money received or paid out before the goods or services.

Cash Basis of Accounting: Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

Cash Collections Awaiting Deposit: Receipts on hand or in the bank awaiting deposit in the county treasury.

Cash Discount: An allowance received or given for payment made on an account within a stated period. The term is not to be confused with "trade discount."

Cash in Bank: Cash balances in bank accounts.

Cash in County Treasury: Cash balances in the county treasury.

Cash with Fiscal Agent: An asset account reflecting deposits with fiscal agents, such as a commercial bank or a trust company, designated by the district to act as a fiduciary and as the custodian of moneys relating to debt financing.

CFDA: Catalog of Federal Domestic Assistance (Website location: www.cfda.gov).

Categorical Funding: Allocations that are required to be spent in a particular way or for a designated program.

Certificate of Participation (COP): A type of financing where an investor purchases a share of the lease revenues of a program.

Certified Public Accountant: An accountant to whom a State has granted a certificate showing that he or she has met prescribed educational experience, and examination requirements designed to insure competence in the practice of public accounting. The accountant holding such a certificate is permitted to use the designation Certified Public Accountant.

Chart of Accounts: A systematic list of accounts applicable to a specific entity.

Check: A written order on a bank to pay on demand a specific sum of money to the order of the named payee(s) out of money on deposit to the credit of the maker (payor).

Child Development Fund: The fund designated to account for child development services.

Classification: Assignment of items into a system of categories.

Classification by Activity: Categorization of district activities according to the unique function or purpose served.

Classified Employee: A district employee who is not required to meet minimum academic standards as a condition of employment.

Clearing Accounts: Accounts used to accumulate total receipts for clearing prior to depositing the funds with the county treasury and distributing to the accounts to which such receipts are properly allocable.

Code: (1) A distinguishing reference number or symbol. (2) A statement of the laws of a specific field; e.g., *Education Code* (EC), *Penal Code* (PC), *Civil Code* (CC), *Labor Code* (LC), etc.

Coding: A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used reveals quickly certain required information. An example is the numbering of monthly recurring journal entries to indicate the month and the nature of the entry and the numbering of invoices or vouchers so that the number reveals the date of entry.

Cognizant Agency: The Federal agency responsible for reviewing, negotiating, and approving cost allocation plans, or indirect cost proposals developed under OMB Circular A-87 on behalf of all Federal agencies.

COLA: Cost of Living Allowance.

Commingling: To deposit or record funds in a general account without the ability to identify each specific source of funds for any expenditure

Community Services: Educational, cultural, and recreational services which an educational institution may provide for its community in addition to its credit and noncredit programs. Community college districts receive no direct State apportionment for community services.

Compensated Absences: Absences, such as vacation, and compensatory time off for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation, or other long-term fringe benefits, such as group insurance, and long-term disability pay.

Construction in Progress (CIP): A general ledger account that reflects that cost of construction work undertaken on capital projects, but not completed as of the end of the accounting period.

Contingent Liabilities: Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending law suits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and uncompleted contracts. All contingent liabilities should be disclosed within the basic financial statements, including the notes thereto when there is a reasonable possibility a loss may have occurred.

Contracted Services: Services rendered by personnel who are not on the payroll of the college system, including all related expenses covered by the contract.

Contributed Capital: The permanent fund capital of a proprietary fund. Contributed capital forms one of two classifications of equity found on the balance sheet of a proprietary fund. Contributed capital is created when a residual equity transfer is received by a proprietary fund, when a fixed asset is "transferred" to a proprietary fund, or when a grant is received that is externally restricted to capital acquisition or construction. Contributions restricted to capital acquisition and construction and fixed assets received from developers and customers, as well as amounts of tap fees in excess of related costs, also would be reported in this category.

Controlling Account: A summary account, usually maintained in the general ledger, in which is recorded the aggregate of debit and credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detailing accounts.

Conversion Entries: Entries performed of public entities at year-end to convert the modified accrual fund financial statements into full accrual, entity-wide GASB 35 compliant financial statements.

Cost: The amount of money or other consideration exchanged for goods or services. Cost may be incurred even before money is paid; that is, as soon as liability is incurred.

Cost Accounting: The method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Cost of Goods Sold: The dollar amount incurred for materials, labor, etc., used in producing a good sold during the period. For example, amount paid for lumber, labor, and utilities used to manufacture a chair would be the cost of that item.

Credit: The right side of a double-entry accounting entry. A credit reduces assets or expenditures and increases income, liabilities, or fund balance.

Current Asset: Assets that are available or can be made readily available to pay for the cost of current operations or to pay current liabilities.

Current Expense of Education (CEE) – *EC* §84362, *CCR* §59200 et seq: The Unrestricted General Fund expenditures of a community college district in Objects of Expenditure 1000 through 5000 and 6400 (Equipment Replacement Subobject) for activity codes 0100 through 6700 for the calculation of compliance with the 50% Law. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded. (See 50 Percent Law.)

Current Liabilities: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Current Loan: A loan payable in the same fiscal year in which the money was borrowed.

Current Taxes: Taxes levied and becoming due within one year.

Debarment: An action taken by a Federal agency to exclude a person or company from participating in covered transactions. A person or company so excluded is "debarred".

Data Processing: (1) The preparation and handling of information and data from source media through prescribed procedures to obtain such end results as classification, problem solution, summarization, and reports. (2) The preparation and handling of financial information wholly or partially by mechanical or electronic means. (See Electronic Data Processing [EDP].)

Debit: The left side of a double-entry accounting entry. A debit increases assets or expenditures and reduces income, liabilities, or fund balance.

Debt Limit: The maximum amount of bonded debt for which an entity may legally obligate itself.

Debt Service: Expenditures for the retirement of principal and interest on long-term debt.

Deferrals: State withhold of apportionment funding due to cash flow shortages.

Deferred Charges: Expenditures that are not chargeable to the fiscal period in which they are made, but that are carried as an asset on the balance sheet pending amortization or other disposition (e.g., bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time and are not regularly recurring costs of operations which are paid for prior to their occurrence. Examples include discounted bonds sold and prepaid expenses, such as insurance.

Deferred Revenue: Revenue received prior to being earned such as bonds sold at a premium, advances received on Federal or State program grants, or enrollment fees received for a subsequent period.

Deficit: (1) The excess of liabilities over assets. (2) The excess of expenditures or expenses over revenues during an accounting period.

Deficit Factor: Applied to Apportionment Revenue based on available funding from the State Chancellor's Office.

Delinquent Taxes: Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached (see also Prior Years' Taxes).

Depreciation: Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Designated Income: Income received for a specific purpose.

Direct Activity Charges: Charges for goods or services that exclusively benefit the activity.

Direct Expenses or Costs: Expenses specifically traceable to specific goods, services, activities, programs, functions, units, or departments.

Disbursements: Payments by currency, check, or warrant (the term is not synonymous with expenditures).

Double Entry: A system of bookkeeping that maintains equality of debits and credits.

Drawdown: Process whereby a State or district requests and receives Federal funds.

Due From Other Fund: An asset account used by the lender fund to reflect short-term obligations owed by another fund.

Due To Other Fund: A liability account used by the borrowing fund to reflect short-term obligations owed to another fund.

Interest Income: A sum of money received or due to be received for the use of money loaned or invested.

Educational Administrator: *Education Code* Section 87002 and *California Code of Regulations* Section 53402(c) define "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory, or management employees designated by the governing board as educational administrators.

Effective Interest Rate: The rate of earning on a bond investment based on the actual price paid for the bond, the coupon rate, the maturity date, and the length of time between interest dates, in contrast with the nominal interest rate.

Electronic Data Processing (EDP): Data processing by means of electronic equipment.

Eminent Domain: The power of a government to acquire private property for public purposes. It is frequently used to obtain real property which cannot be purchased from owners in a voluntary transaction. Where the power of eminent domain is exercised, owners are compensated by the government in an amount determined by the courts.

Employee Benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of O.A.S.D.I. (Social Security) taxes, and workers' compensation payments. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

Encumbrances: Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Funds: A subgroup of the Proprietary Funds Group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciation) be financed or recovered primarily through user charges; or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Entitlement: The amount of payment to which an entity is entitled pursuant to an allocation formula contained in applicable statutes.

Entry: (1) The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in the books of account.

Equipment: Tangible property with a purchase price of at least $200 and a useful life of more than one year, other than land or buildings and improvements thereon. (See Appendix D, Guidelines for Distinguishing Between Supplies and Equipment.)

Estimated revenue: Expected receipt or accruals of moneys from revenue or nonrevenue sources during a given period.

Expendable Trust Fund: A Trust Fund whose resources, including both principal and earnings, may be expended. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds.

Expenditures: Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

Expense of Education: This includes all General Fund expenditures, restricted and unrestricted, for all objects of expenditure 1000 through 5000 and all expenditures of activity from 0100 through 6700. (See also 50% Law.)

Expenses: Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Face value: The value stated on a negotiable instrument. As applied to securities, the amount stated in the security document.

Farm Operation Fund: The fund designated to account for the operation of the college farm.

Fees: Amounts collected from or paid to individuals or groups for services or for use purchase of goods or services.

Fidelity bond: A written promise to indemnify an employer for losses arising from theft, defalcation, or misappropriation of moneys by government officers and employees.

Fiduciary Funds Group: A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/or other funds.

Financial and Compliance Audit: An examination leading to the expression of an opinion on (1) the fairness of presentation of the audited entity's basic financial statements in conformity with GAAP, and (2) the audited entity's compliance with the various finance-related legal and contractual provisions used to assure acceptable governmental organizational performance and effective management stewardship. Public sector oversight bodies typically require independent auditors to include responses to standardized legal compliance audit questionnaires in financial and compliance audit reports.

Financial resources: Cash and other assets that, in the normal course of operations, will become cash.

Fiscally Independent/Fiscally Dependent Government: A government is fiscally independent if it can (1) determine its budget without another government having the substantive authority to approve and modify that budget, (2) levy taxes or set rates or charges without substantive approval by another government, and (3) issue bonded debt without substantive approval by another government. A government is fiscally dependent if it is unable to complete one or more of these procedures without the substantive approval of another government.

Fiscal year: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For governmental entities in the State of California, the period beginning July 1 and ending June 30.

Fixed assets: Long-lived tangible assets having continuing value such as land, buildings, machinery, furniture, and equipment.

Fixed costs: Costs of providing goods and services that do not vary proportionately to enrollment or to the volume of goods or services provided (e.g., insurance and contributions to retirement systems).

Fixtures: Attachments to buildings that are not intended to be removed and cannot be removed without damage to the buildings. Those fixtures with a useful life presumed to be as long as that of the building itself are considered a part of the building; all others are classified as equipment.

Flow of Current Financial Resources: A measurement focus that recognizes the net effect of transactions on current financial resources by recording accruals for those revenue and expenditure transactions which have occurred by year end that are normally expected to result in cash receipt or disbursement early enough in the following year either (a) to provide financial resources to liquidate liabilities recorded in the fund at year end, or (b) to require the use of available expendable financial resources reported at year end.

Flow of Economic Resources: The measurement focus used in the commercial model and in proprietary and similar trust funds to measure economic resources, the claims to those economic resources and the effects of transactions, events, and circumstances that change economic resources and claims to those resources. This focus includes depreciation of fixed assets, deferral of unearned revenues and prepaid expenses, and amortization of the resulting liabilities and assets. Under this measurement focus, all assets and liabilities are reported on the balance sheet, whether current or noncurrent. Also, the accrual basis of accounting is used, with the result that operating statements report expenses rather than expenditures.

Flow of Financial Resources Measurement Focus: A measure of the extent to which financial resources obtained during a period are sufficient to cover claims incurred during that period against financial resources, and the net financial resources available for future periods. This is accomplished by measuring the increases and decreases in net financial resources and the balances of and claims against financial resources using an accrual basis of accounting. This definition uses the term "financial resources" in a way that differs from its current use. See Financial Resources. In this instance, the term means cash, claims to cash (e.g., accounts and taxes receivable), and claims to goods or services (e.g., prepaid items) obtained or controlled as a result of past transactions or events. (See Flow of Current Financial Resources.)

Full-Time Equivalent (FTE) Employees: Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Full-Time Equivalent (FTE) Faculty: Ratio of the standard work load for a full-time faculty, (e.g. 15 units).

Full-Time Equivalent Faculty Obligation: The number of full-time faculty positions that are required to be maintained within a district per Title 5 Section 51025. This section requires a community college district to increase the number of full-time faculty over the prior year in proportion to the amount of growth in funded credit FTES. The inverse applies when there are Workload Measure Reduction.

Full-Time Equivalent Students (FTES): An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state aid for California Community Colleges. (See form CCFS-320, "Apportionment Attendance Report.")

Functional accounting: A system of accounting in which records are maintained to accumulate income and expenditure data by purpose and usually are further classified within generalized functional areas such as instruction, administration, or operations.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund balance: The difference between fund assets and fund liabilities of governmental and similar trust funds.

Fund group: Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

Gann Limit: See Annual Appropriation Limit.

Generally Accepted Accounting Principles (GAAP): These are the uniform minimum standards for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures to define accepted accounting practice at a particular time. They include not only broad guidance of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General ledger: A record containing the accounts needed to reflect the financial position and the results of operations. General ledger accounts may be kept for any group of items of receipts or expenditures.

General Reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and State funds become available.

Gift: Anything of value received from any source for which no repayment or service to the contributor is expected.

Governmental accounting: The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of a governmental entity.

Governmental Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Governmental funds: Grouping of funds used to account for activities directly related to an institution's educational objectives. These funds include the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Project Funds.

Governmental-Type Activities: Those activities of a government that are carried out primarily to provide services to citizens and that are financed primarily through taxes and intergovernmental grants.

Grants: Contributions or gifts of cash or other assets from another government or private organization to be used or expended for a specified purpose, activity, or facility.

Gross profit: Net sales less cost of goods sold exclusive of selling and general expenses within the Proprietary or Enterprise Funds.

Gross Sales: Total sales before deduction of sales returns and sales allowance.

Imprest account: An account into which a fixed amount of money is placed to make minor disbursements or for a specific purpose. As disbursements are made, a voucher is completed to record their date, amount, nature, and purpose. At periodic intervals, or when the money is completely expended, a report with substantiating vouchers is prepared and the account is replenished for the exact amount of the disbursements, and appropriate general ledger accounts are charged. The total of cash plus substantiating vouchers must at all times equal the total fixed amount of money set aside in the imprest account. (See Petty cash and Revolving cash account.)

Income: A term used in proprietary fund-type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Indirect expenses or costs: Those elements of cost necessary in the production of a good or service which are not directly traceable to the product or service. Usually these costs relate to objects of expenditure that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management and supervision.

In-Kind Contributions: "Third party in-kind contributions" means the value of non-cash contributions provided by non-federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies, and other expendable property and the value of goods and services directly benefiting and specifically identifiable to the project or program.

Instructional aide: A person employed to assist classroom instructors and other certificated personnel in the performance of their duties; in the supervision of students; and in instructional tasks which, in the judgment of the certificated personnel to whom the instructional aide is assigned, may be performed by a person not licensed as a classroom instructor (*EC §*88243).

Interest: A fee charged a borrower for the use of money.

Interfund accounts: Accounts in which transactions between funds are reflected.

Interfund transfers: Money that is taken from one fund and added to another fund without an expectation of repayment.

Internal audit: An examination made by one or more employees to make continuous or periodic checks to determine whether acceptable policies and procedures are followed, established standards are met, resources are used efficiently and economically, accounting and reporting procedures are reliable, and the organization's objectives are being achieved.

Internal control structure: A plan of organization in which employees' duties are arranged and records and procedures designated to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, income, and expenditures. Under such a system the employees' work is subdivided so that no one employee performs a complete cycle of operation; such procedures call for proper delegation by designated officials.

Internal Service Funds: A subgroup of the Proprietary Funds Group used to account for the financing of goods or services provided on a cost reimbursement basis by one department to other departments within or outside the community college district.

Intrabudget transfers: Amounts transferred from one appropriation account to another within the same fund.

Intrafund transfer: The transfer of moneys within a fund of the district.

Inventory: A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

Instructional Service Agreement: An agreement with a third party to provide instruction which is open to all students and is eligible for apportionment if specific criteria are met. See Appendix C for the Contract Guide for Instructional Service Agreements between College Districts and Public Agencies.

Investments: Securities, real estate, etc., held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term excludes fixed assets used in governmental operations.

Invoice: An itemized statement of charges from the vendor to the purchaser for merchandise sold or services rendered.

Journal: Any accounting record in which financial transactions of an entity are formally recorded for the first time; e.g., the cash receipts book, check register, and journal voucher.

Journal voucher: A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments: Amounts due to be paid or collected by an entity as the result of court decisions.

Ledger: A group of accounts in which the financial transactions of a governmental unit or other organization are recorded. (See also General ledger and Appropriation ledger.)

Levy: The imposition of taxes, special assessments, or service charges for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities: Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LEA (Local Educational Agency): A public board of education or other public authority legally constituted within a state for either administrative control of or direction of, or to perform service functions for, public elementary or secondary schools in: a city, county, township, school district, or other political subdivision of a state; or such combination of school districts or counties a state recognizes as an administrative agency for its public elementary or secondary schools. Any other public institution or agency that has administrative control and direction of a public elementary school or secondary school. As used in 34 CFR, Part 400, 408, 525, 526, and 527 (vocational education programs), the term also includes any other public institution or agency that has administrative control and direction of a vocational education program.

Long-term debt: A borrowing that extends for more than one year from the beginning of the fiscal year.

Marginal costs: Costs incurred as a result of adding one unit of enrollment or production.

Matching funds: The value of third-party, in-kind contributions and that portion of the costs of a grant supported project or program not borne by the Federal government.

Measurement Focus: The accounting convention that determines (1) which assets and which liabilities are included on a government's balance sheet and where they are reported there, and (2) whether an operating statement presents information on the flow of financial resources (revenues and expenditures) or information on the flow of economic resources (revenues and expenses).

Modified accrual basis (modified cash basis): The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g., bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available" to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

Multiyear Financial Plan (MYFP): A plan that presents financial estimates of programs in tabular form for a period of years. These estimates would reflect the future financial impact of current decisions. Data in the MYFP should be organized along the lines of the program structure.

Net assets: The residual value left for future expense after deducting all liabilities from all assets within the entity-wide financial statements.

Net profit: Gross profit less selling and general expenses.

Nonexpendable Trust Fund: A Trust Fund, the principal of which may not be expended. Nonexpendable Trust Funds are accounted for on a full accrual basis of accounting.

Nonrevenue receipts: Amounts received that either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of property. Money received from loans, sale of bonds, sale of property purchased from capital funds, and proceeds from insurance adjustments constitute most nonrevenue receipts.

Object Code: Revenue or Expenditure classification within the system – wide chart of accounts.

Obligations: Amounts that an entity may be legally required to pay out of its resources. Included are not only actual liabilities, but also unliquidated encumbrances. (See also Liabilities.)

OMB: The United States Office of Management and Budget (Web site: www.omb.gov).

OMB Circular A-21: Defines direct and indirect costs for purposes of accounting for Federal funds. (See http://www.whitehouse.gov/omb/circulars/a021/a021.html.)

Operating expenses: Expenses related directly to the entity's primary activities. Generally used in proprietary funds and the full accrual entity-wide financial statements.

Operating income. Revenues received directly related to the entity's primary activity. Generally used in proprietary funds and the full accrual entity-wide financial statements.

Opportunity costs: The value of an activity or opportunity that must be foregone to implement an alternative.

Overdraft: The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance upon which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Other Post-Employment Benefits (OPEB): Post-employment benefits that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, healthcare premiums, and deferred-compensation arrangements.

Par value: The nominal or face value of a security.

Payroll register: A document accompanying one or more orders on a fund for the payment of salaries or wages to employees which contains the names of such employees and provides information substantiating such orders.

Payroll warrant: A document used as an order or a requisition on funds of an entity to pay salaries or wages.

Periodic Inventory: A system whereby the entity performs a physical count of its inventory periodically, at least annually at fiscal year end.

Perpetual Inventory: A system whereby the inventory quantities and values for all purchases and issuances are recorded directly in the inventory system as they occur.

Petty cash: A sum of money set aside on an imprest basis to make change or to pay small accounts for which the issuance of a formal voucher and check would be too expensive and time consuming. (See also Imprest account and Revolving cash account.)

Posting: The act of transferring data in an account in a ledger the data, either detailed or summarized, from a book or document of original entry to an account in a ledger.

Prepaid expenses: Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Expenses are recorded in the accounting period in which the related benefits are received.

Prior Years' Taxes: Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

Program: Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

Program accounting: A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program costs: Costs incurred and allocated by program rather than by organization or by fund.

Property tax rate: See Tax rate.

Proprietary Funds Group: A group of funds used to account for those ongoing government activities which, because of their income-producing character, are similar to those found in the private sector.

Proration: Allocation of expenditures or income from a single source to two or more accounts to show the correct distribution of charges or income.

Protested (*impounded*) **taxes:** Tax money paid under protest and held by the county auditor pending settlement of the protest.

Purchase order: A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

RFP: Request for Proposal

RFQ: Request for Quote

RFR: Request for Review

RIF: Reduction in Force

Real property: Property consisting of land, buildings, minerals, timber, landscaping, and related improvements.

Reasonable Assurance: The concept that internal control, no matter how well designed and operated, cannot guarantee an organization's objectives will be met. This is because of inherent limitations in all internal control systems.

Rebate: Abatement or refund which represents the return of all or part of a payment.

Reclassification: Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund: (*Noun*) An amount paid back or credit allowed on account of an over collection. (See Rebate.) (*Verb*) To pay back or allow credit for an amount because of an over collection or because of the return of an object sold. (*Verb*) To provide for the payment of an obligation through cash or credit secured by a new obligation.

Registered warrant: A warrant that is registered for future payment on account of a present lack of funds and that is to be paid with interest in the order of its registration number.

Registers: A listing of transactions of like kind that may be totaled and summarized for convenience in posting; e.g., payroll registers, warrant registers, and attendance registers.

Reimbursement: (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund (e.g., an expenditure properly chargeable to a special revenue fund is initially made from the general fund, and is subsequently reimbursed). These transactions are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund reimbursed. (See also Refund.)

Replacement cost: The amount of cash or other consideration that would be required today to obtain the same asset or its equivalent.

Requisition: A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserve: An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

Reserve for Encumbrances: The segregation of a portion of a fund balance to provide for unliquidated encumbrances. Separate accounts may be maintained for current and prior year encumbrances.

Resources: All assets owned including land, buildings, cash, estimated income not realized, and, in certain funds, bonds authorized but unissued.

Restricted accounts: Cash or other assets which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Retained Earnings: The accumulated earnings of a proprietary fund that are not reserved.

Revenue: Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, and operating transfers, and capital contributions). (See nonrevenue receipts.)

Revenue Bond Construction Fund: The fund designated to account for receipts and disbursements of the proceeds from the sale of community college revenue bonds for the acquisition or construction of authorized auxiliary or supplementary facilities.

Revenue Bond Interest and Redemption Fund: The fund designated to pay current interest and principle on bonds issued from receipts recorded in the Revenue Bond Project Fund.

Revenue Bond Project Fund: The fund designated to receive revenues from operation and disburse moneys for operation and maintenance of auxiliary or supplementary facilities for individual or group accommodation acquired or constructed from authorized community college revenue bonds.

Revenue bonds: Bonds whose principal and interest are payable exclusively from earnings of the funded facilities operation.

Revolving Cash Fund: A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The fund is reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

Sales and use tax: A tax imposed upon the sale of goods and services. The use tax is paid in lieu of the sales tax on goods purchased outside the state, but intended for use in the state.

Schedules: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Scholarship and Loan Fund: The fund designated to account for moneys received and disbursed for scholarships, grants, and loans to students.

Secured roll: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor plus the value of the property of public utilities as determined by the State Board of Equalization.

Securities: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Self-Insurance Fund: An Internal Service Fund designated to account for income and expenditures of self-insurance programs.

Separation of Duties: An internal control practice in that no one person has complete control over any financial transaction. Each person's work should routinely serve as a complementary check on another's work.

Serial annuity bonds: Consecutively numbered or otherwise identified notes or other evidence of obligation in which the annual payment of principal and interest combined are approximately the same each year.

Serial bonds: Consecutively numbered or otherwise identified notes or other evidences of obligation redeemable by installment, each of which is to be paid out of income of the year in which it matures.

Shared revenue: Revenue collected by one governmental unit but shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-Term Debt: Debt with a maturity of one year or less after the date of issuance. Short term debt usually includes variable-rate debt, bond anticipation notes, tax revenue anticipation notes, and revenue anticipation notes.

Site: Land which has been acquired or is in the process of being acquired.

Source document: Any voucher or other document that supports an entry in the accounting records.

Special Populations: Used to identify individuals with the same or similar characteristics. Commonly used in connection with categorical funding sources to identify eligible recipients. More specific information about certain categories of special populations may be obtained with the assistance of college staff working in those program areas.

Special Revenue Funds: A category of funds used to account for proceeds of specific legally restricted revenue for and generated from activities not directly related to the educational program of the college.

Specifications: Those particular qualities required of products or services.

Statements: Formal written presentations setting forth financial information. The term includes exhibits, schedules, and written reports.

Stipend: For career staff, a regular or fixed payment made to an individual in recognition of added responsibility.

Stores: (1) A system that enables supplies to be purchased in large quantities and charged to an asset account. The supplies are charged to the department when distributed. (2) The stockpiling of large amounts of supplies usually in a warehouse for future use. (3) Large quantities of supplies in storage.

Student Body Fund: A fund to control the receipts and disbursements for student association activities.

Student Financial Aid Fund: The fund designated to account for the deposit and payment of student financial aid including grants and loans or other moneys intended for similar purposes and excluding administrative costs.

Sub-recipient: A non-federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of the program. A sub-recipient may also be a recipient of other Federal awards directly from a Federal awarding agency. Guidance on distinguishing between a sub-recipient and a vendor is provided in subpart B – Audits .210 (OMB Circular A-133).

Subsidiary account: A related account that supports in detail the debt and credit summaries recorded in a controlling account.

Subsidiary ledger: A group of subsidiary accounts, the sum of the balances of which equal the balance of the related controlling account.

Subvention: A grant or provision of assistance or financial support, usually from one governmental unit to a subordinate jurisdiction.

Summary: Consolidation of like items for accounting purposes.

Supervisor: For the purpose of *Education Code* Section 84362 (the Fifty Percent Law), "Supervisor" means any employee having authority, on behalf of the district, to hire, transfer, suspend, lay off, recall, promote, discharge, assign, reward, discipline other employees, adjust their grievances, or effectively recommend such action, if the exercise of such authority is not of a merely routine or clerical nature.

Supplanting: To use one type of funds to provide goods or services previously paid for with another type of funds. Generally, this practice is prohibited when State or Federal funds are used to replace local funds.

Supply: A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Surety bond: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document through nonperformance or through defalcation. For example, a surety bond might be required of a contractor or an official who handles cash or securities.

Suspense Account: An account to which postings are made temporarily pending determination of the proper account to be charged or credited.

Taxes: Compulsory charges levied within its boundaries by a governmental unit against the income or property of persons, natural or corporate, to finance services performed for the common benefit.

Taxes Receivable: An asset account representing the collected portion of taxes not yet apportioned to an entity at the close of the fiscal year.

Tax Revenue Anticipation Notes (TRAN): Instruments issued to secure short-term moneys borrowed in expectation of collection of taxes.

Tax liens: Claims by governmental units upon properties for which taxes levied remain unpaid.

Tax rate: The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax rate limit: The maximum rate of tax that a governmental unit may levy.

Tax redemption: Proceeds from the sale of tax-delinquent property.

Tax relief subventions: Amounts received to compensate community colleges for revenues lost due to tax exemptions, such as for business inventory or owner occupied property.

Tax roll: The list showing the amount of taxes levied against each taxpayer or property.

Term bonds: Bonds of the same issue maturing at specified times.

Trade discount: A reduction of the list price usually expressed as a percent and related to volume of business transacted (not to be confused with cash discount).

Trial Balance: A list of the balances of the accounts in a ledger kept by double entry with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balance agrees with a controlling account, the ledgers from which the figures are taken are said to be "in balance."

Trust Fund: A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

Tuition: An amount charged to students for instructional services provided to students.

Unencumbered balance: That portion of an appropriation or allotment not yet expended or obligated.

Unit cost: The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g., total expenditure divided by number of students equals cost per student.

Unrealized income: Estimated income less income received to date; also, the estimated income for the remainder of the fiscal year.

Unsecured roll: Assessed value of personal property other than secured property.

Useful life: The period of time that an asset is of physical useful value. It is established primarily for depreciation and insurance purposes.

Wire Transfer: This is an electronic transfer of funds from the district's bank to the bank account of the vendor. Funds being wired can be US Dollars or foreign currency to either US Bank or Foreign Bank. With a wire transfer nothing is mailed from Accounts Payable.

Variable costs: Those costs that fluctuate directly with enrollment or volume of business, as opposed to fixed cost.

Voucher: A written document that evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

Voucher warrant: A form embodying a warrant and voucher in one document.

Warrant: A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may or may not be negotiable.

Warrants payable: The face amount of warrants outstanding and unpaid.

Withholding: Money deducted from an amount payable to an employee or a business (e.g., Federal and State income taxes withheld from employee payroll checks and by contract agreement the amount retained until final inspection and acceptance on construction projects).

Work in Process (WIP): An asset representing the value of partially completed work. (See also Construction in Progress)

Work Load Measure Reduction: Utilized to quantify the reduction in FTES required when corresponding reductions in revenues have been imposed.

Work order: A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

Appendix G

Study Agreement

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
July 10, 2012

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the San Francisco Community College District, hereinafter referred to as City College of San Francisco, mutually agree as follows:

1. BASIS OF AGREEMENT

The FCMAT Team provides a variety of services to school districts, county offices of education, charter schools, and community colleges upon request. The City College of San Francisco has requested that the Team provide for the assignment of professionals to study specific aspects of the College operations, based on the provisions of Education Code section 84041. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, charter schools, community colleges, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study are:

On behalf of the California Community Colleges Chancellor's Office, the Team will provide analysis and recommendations that will assist the City College of San Francisco in developing a district wide multi-year financial plan (MYFP) to sustain the college's financial solvency. This may include recommendations to increase revenues and/or reduce expenditures that will assist the college in sustaining the recommended reserve levels and financial stability.

1. In accordance with Education Code Section 84041 (a) and (c), the City College of San Francisco may request the Team, pursuant to Education Code Section 42127.8, to assist the district to establish and maintain sound financial and budgetary conditions that comply with principles of sound fiscal management and include the following:

a. Complete a fiscal health analysis of the district using the California Community Colleges Sound Fiscal Management Self-Assessment Checklist to determine the district's current level of financial risk.

b. Work with the College to develop a multi-year financial projection for the current and two subsequent years without any demonstrated adjustments based on today's economic forecast to determine the level of commitment needed to sustain the College's financial solvency, recognizing that this will be a snapshot in time regarding the current financial situation and used as the baseline for determining the level of reductions.

c. Determine up to four California community colleges to be used for benchmark comparisons.

d. Provide findings and recommendations for meeting the district's goals. Work with the College to incorporate into a multi-year projection.

e. Based on benchmark colleges and CCSF's program priorities, review critical cost variances, including:

   1) Review revenue per FTES/cost per FTE, separated by credit and non-credit
   2) Review the faculty obligation and the amount of reassigned time appropriate for the enrollment, structure, and budget of the College
   3) Compare managerial positions as reported to IPEDS, and determine whether administration is organized effectively and if the staffing levels are appropriate.
   4) Determine the costs and program impacts of off-site centers and sites
   5) Review the costs of benefits for active employees compared to those of other colleges
   6) Evaluate the college for comparative analysis in terms of 50% law margins.
   7) Review the unrestricted general fund match for categorical programs and levels of encroachment, if any.
   8) Review FTES and determine if the college is maximizing its opportunities to generate additional funding

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2. The second component of the fiscal review will be to identify recommendations that enable the College to sustain financial solvency and maintain recommended reserve levels. The objective of this component will be to prepare and present a comprehensive report and recommendations covering the following issues:

   a. Financial modeling that illustrates options that CCSF can implement to reduce various expenses and/or increase revenue to balance the budget and sustain financial solvency.
   b. Identify institutional restrictions such as past practices or services that have been identified as the "CCSF culture" of the College including but not limited to collective bargaining contracts, legal constraints including the 50% law and the Full Time Faculty Obligation (FON)
   c. Develop implementation steps, including a proposed timeline for improvements.

B. Services and Products to be Provided

1) Orientation Meeting - The Team will conduct an orientation session at the College to brief College management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.

2) On-site Review - The Team will conduct an on-site review at the College office and at College sites if necessary.

3) Off-site Review - The Team will conduct analysis of documents and information provided by the College and correspond with College personnel as necessary for follow up and clarification.

3) Exit Meeting - The Team will hold an exit meeting at the conclusion of the on-site review to inform the College of significant findings and recommendations to that point.

4) Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to date and memorializing the topics discussed in the exit meeting.

5) Draft Reports - Sufficient copies of a preliminary draft report will be delivered to the College administration for review and comment.

6) Final Report - Sufficient copies of the final study report will be delivered to the College following completion of the review. The final report will be published on the FCMAT website.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, CFE, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

A.	Michelle Plumbtree	FCMAT Chief Management Analyst
B.	Michael Hill	FCMAT Community College Consultant
C.	Roy Stutzman	FCMAT Community College Consultant
D.	Deborah Martin	FCMAT Community College Consultant
E.	Ron Gerhardt	FCMAT Community College Consultant

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

A. $800.00 per day for each FCMAT staff Member while on site, conducting fieldwork at other locations, presenting and preparing reports, or participating in meetings. The cost of independent consultants will be billed at the actual daily rate based on the provisions of Education Code section 84041. **The total projected cost for this study shall not exceed the amount of $120,000.00**

B. All out-of-pocket expenses, including travel, meals, lodging, etc.

C. Any change to the scope will affect the estimate of total cost.

D. In consideration of satisfactory performance of this Agreement and the agreement entered into with the Chancellor’s Office, the Chancellor's Office agrees to pay the FCMAT’s costs including contractors in accordance with the approved contract budget, Exhibit G, which is also attached hereto and by reference made a part of this Agreement, and the Project Authorization for each particular investigation, review or audit.

E. The total amount payable under this Agreement shall not exceed the maximum amount of this Agreement, specified on the face page of this Agreement. Payment shall be made monthly in arrears upon receipt of an invoice, in triplicate, specifying this Agreement Number and the expenditures for the period covered, broken down by Project Authorization. Payment of all invoices will be subject to withholding of ten percent of the expenses billed pending satisfactory performance of this Agreement. No payments shall be made without the written approval of the Project Monitor and the Executive Vice Chancellor, or his/her designee. Such approval is contingent upon the Project Monitor's approval of the progress the Contractor has made within each respective invoicing period. Approval of invoices by the Project Monitor and the Executive Vice Chancellor or his/her designee shall not be unreasonably withheld.

Payments for FCMAT services are payable to Kern County Superintendent of Schools - Administrative Agent.

5. **RESPONSIBILITIES OF THE COLLEGE**

A. The College will provide office and conference room space while on-site reviews are in progress.

B. The College will provide the following (if requested):

1) A map of the local area
2) Existing policies, regulations and prior reports addressing the study request
3) Current or proposed organizational charts
4) Current and two (2) prior years' audit reports
5) Any documents requested on a supplemental listing
6) Any documents requested on the supplemental listing should be provided to FCMAT in electronic format when possible.
7) Documents that are only available in hard copy should be scanned by the district and sent to FCMAT in an electronic format.
8) All documents should be provided in advance of field work and any delay in the receipt of the requested documentation may affect the start date of the project.

C. The College Administration and Chancellor's Office will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to completion of the final report. The final report will be published on the FCMAT website.

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for key study milestones:

Orientation:	July 30, 2012
Staff Interviews:	To be determined
Exit Interviews:	To be determined
Preliminary Report Submitted	August 24, 2012
Final Report Submitted	To be determined
Board Presentation	To be determined

7. CONTACT PERSON

Name of contact person: Frederick Harris, Assistant Vice Chancellor

Telephone: (916) 325-9508 FAX: 916 – 323 – 8245

E-mail: fharris@cccco.edu

Dr. Pam Fisher, Interim Chancellor — Date
City College of San Francisco

July 10, 2012

Anthony Bridges, CFE — Date
Deputy Executive Officer
Fiscal Crisis & Management Assistance Team

10 July 2012

Frederick Harris — Date
Assistant Vice Chancellor & Project Monitor
California Community College Chancellor's Office

7/10/12

Steve Bruckman — Date
Executive Vice Chancellor of Operations and General Counsel
California Community College Chancellor's Office