

## **PRIMER ON COMPUTING FULL-TIME EQUIVALENT STUDENT (FTES)**

California Community Colleges state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure. FTES is not "headcount enrollment," but is the equivalent of 525 hours of student instruction per each FTES. For the 2007-08 Fiscal Year, the funding rate for each CREDIT FTES is \$4,564.83 (this is a uniform CREDIT FTES rate for all community college districts and is adjusted annually for COLA) [the NONCREDIT FTES rate for the same period is \$2,744.96, while the rate for Career Development and College Preparation (CDCP) NONCREDIT FTES is \$3,232.07]. CDCP Noncredit FTES is generated by Noncredit courses that are eligible to received an enhanced noncredit rate because they are part of a program or sequence of courses approved by the Chancellor's Office pursuant to Title 5 Section 55151. As provided by Title 5 Section 55151, these CDCP noncredit courses must result in a noncredit certificate of completion leading to improved employment or a noncredit certificate of competency in a recognized career field articulated with degree applicable coursework. Basically, an FTES [formerly called "average daily attendance," (ADA)] was theoretically derived by considering that one student could be enrolled in courses for 3 hours a day, 5 days a week, for an academic year of 35 weeks---so basically, a total of 525 hours per one FTES ( $3 \times 5 \times 35 = 525$ ).

The FTES are computed under four different attendance accounting formulas; positive attendance (actual attendance each class meeting), weekly census, daily census, and the alternative attendance accounting procedure for independent study/work experience education and distance education courses not computed using the other basic procedures (see Calif. Code of Regulations, Title 5 section 58003.1). Each method of attendance accounting ultimately calculates to a number of FTES (workload in contact hours) based on the number of students enrolled, the length of the course, and divided by 525. Per Title 5 Section 58003.1(a), the determination of the which attendance accounting procedure to apply is based on the type of course, the way the course is scheduled, and the length of the course. In the case of Noncredit courses, Title 5 Sections 58006 and 58007 provide that contact hours and FTES shall be computed based on the count of students present at each course meeting ("positive attendance" procedure -- actual student contact hours) except those noncredit distance education courses computed on the alternative attendance accounting procedure defined in section 58003.1(f)(2). Other than this fairly rare exception, noncredit courses must be on the positive attendance procedure (actual student contact hours/525 = FTES).

The major number of FTES reported by the colleges are generated in weekly census procedure courses that are scheduled in the primary terms (quarter or semester system colleges). Courses that are scheduled as "weekly census" must be scheduled the same number of hours each week of the primary term. The terms usually equate to 35 weeks, but in some instances there are more weeks, or fewer weeks, than 35. However, in the calculation of FTES for any primary term weekly census course, the term-length-multiplier (TLM) may not exceed 17.5. (one half of two terms totaling 35).

As per requirements in the California Code of Regulations, for weekly census courses, a census point is determined for purposes of accounting for actively enrolled students. To calculate FTES,

the number of actively enrolled students in each course are multiplied by the number of weekly scheduled hours as of the census day, the number of hours are then multiplied by a TLM of 17.5 (TLM could be lower if the academic calendar has been compressed) and divided by 525. This calculation is made for all weekly census courses for each primary term.

There are three times that colleges are required to submit their FTES data via the Apportionment Attendance Report (CCFS-320): First Period (July 1 through December 31 – report due January 15); Second Period (July 1 through April 15 – report due April 30); and, Annual Report (July 1 through June 30 – report due July 15). Districts can make adjustments/corrections to their Annual attendance reports up to November 1 of the subsequent fiscal year -- this is known as the "Recal" Report (this would be a 4th submission, but it only applies to districts that need to make corrections or changes). At the time of the First and Second Period reports, the total student contact hours and FTES for the academic year have not yet been completed. Therefore, so that the state revenue is allocated to the level that colleges will ultimately generate, the FTES data must be "annualized" to the best estimate for the full fiscal year.

For additional information concerning attendance accounting and FTES, please refer to Title 5 of the California Code of Regulations and the [Student Attendance Accounting Manual webpage](#) (SAAM), which includes links to several pertinent documents and materials. Please note that certain sections of the SAAM are not current and as such, in all cases, you should also refer to the latest guidelines/rules provided in Title 5 of the California Code of Regulations.

March

**BUDGET STATUS REPORT-LABOR AND NON LABOR**  
As of May 31st, 2014

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23-Exec Director of Admin Services

Fund	Org	Acct	Prog	Actv	Locn	Budget	Actual & Commitments	Balance	% Spent	
BB100-BC - Bookstore	23DF51-Foodservice	2392-Non-Inst Students	694011	BTL001		\$0.00	\$1,856.00	(\$1,856.00)		
		3000-Benefits	694011	BTL001		\$0.00	\$16.16	(\$16.16)		
	<b>23DF51-Foodservice</b>						<b>0</b>	<b>1,872.16</b>	<b>-1,872.16</b>	
<b>BB100-BC - Bookstore</b>						<b>0</b>	<b>1,872.16</b>	<b>-1,872.16</b>		
BF100-BC - Food Service	23DCS1-BC Concessions	4510-CoGS Food	694012			\$72,000.00	\$72,000.00	\$0.00	100.00%	
		4520-CoGS Paper Goods	694012			\$15,400.00	\$15,400.00	\$0.00	100.00%	
		5501-Laundry Service	694012			\$3,000.00	\$3,000.00	\$0.00	100.00%	
	<b>23DCS1-BC Concessions</b>						<b>90,400</b>	<b>90,400</b>	<b>0</b>	<b>100.00%</b>
	23DF51-Foodservice	2110-Clas Mgt(NonEd)	694011			\$106,514.68	\$97,638.47	\$8,876.21	91.67%	
		2191-Clas Non-Inst Emp Reg Salary Sched	694011			\$292,974.39	\$207,189.05	\$85,785.34	70.72%	
		2392-Non-Inst Students	694011	BTL001			\$0.00	\$1,632.00	(\$1,632.00)	
							\$40,000.00	\$31,026.00	\$8,974.00	77.56%
		2393-Class Non-Inst Overtime	694011	BTL001			\$0.00	\$1,004.97	(\$1,004.97)	
							\$35,000.00	\$11,619.89	\$23,380.11	33.20%
		2399-Clas Oth - Temp	694011	BTL001			\$0.00	\$20,140.48	(\$20,140.48)	
							\$25,000.00	\$4,994.26	\$20,005.74	19.98%
		3000-Benefits	694011	BTL001			\$0.00	\$1,294.61	(\$1,294.61)	
							\$239,757.38	\$168,047.01	\$71,710.37	70.09%
		4312-All Computer Software	694011			\$3,000.00	\$0.00	\$3,000.00	0.00%	
		4313-Non-Inst Supplies & Materials	694011			\$4,000.00	\$2,861.61	\$1,138.39	71.54%	
		4510-CoGS Food	694011			\$500,121.12	\$493,663.76	\$6,457.36	98.71%	
		4520-CoGS Paper Goods	694011			\$56,000.00	\$54,100.00	\$1,900.00	96.61%	
		4530-CoGS Other	694011			\$1,000.00	\$186.66	\$813.34	18.67%	
		5220-Employee Travel	694011			\$2,000.00	\$299.00	\$1,701.00	14.95%	
		5300-Institutional Dues/Memberships	694011			\$600.00	\$350.00	\$250.00	58.33%	
		5501-Laundry Service	694011			\$18,000.00	\$22,488.13	(\$4,488.13)		
		5602-Short Term Rental-Veh & Equip	694011			\$5,000.00	\$5,452.00	(\$452.00)		
		5650-Software Licensing/Maintenance Svcs	694011			\$3,000.00	\$2,163.00	\$837.00	72.10%	
		5690-Other Maintenance/Repairs	694011			\$8,000.00	\$934.75	\$7,065.25	11.68%	
		5830-Bank Charges	694011			\$15,000.00	\$21,085.48	(\$6,085.48)		
		5890-Other Services & Expenses	694011			\$3,000.00	\$2,280.00	\$720.00	76.00%	
		6412-Computer/Technology Equipment	694011			\$12,000.00	\$5,138.70	\$6,861.30	42.82%	
		6419-Other Equipment	694011			\$5,000.00	\$5,000.00	\$0.00	100.00%	
		<b>23DF51-Foodservice</b>						<b>1,374,967.57</b>	<b>1,160,589.83</b>	<b>214,377.74</b>

**UNRESTRICTED (GU001) BUDGET STATUS REPORT SUMMARY-LABOR AND NON LABOR(BAKERSFIELD COLLEGE)  
As of May 31st, 2014**

ACCOUNT	Budget	Actual & Commitments	Balance	% Spent
1100 Acad - Reg Schedule	\$19,340,533.08	\$19,131,523.90	\$209,009.18	98.92%
1110 Acad Emp Admin	\$1,099,985.54	\$863,116.95	\$236,868.59	78.47%
<b>1100</b>	<b>20,440,518.62</b>	<b>19,994,640.85</b>	<b>445,877.77</b>	<b>97.82%</b>

ACCOUNT	Budget	Actual & Commitments	Balance	% Spent
1214-Educational Administrators - Cont	\$1,375,337.12	\$1,456,972.20	(\$81,635.08)	
1231-Counselors - Contract	\$839,286.20	\$722,371.65	\$116,914.55	86.07%
1241-Librarians - Contract	\$476,202.27	\$431,446.07	\$44,756.20	90.60%
<b>1200</b>	<b>2,690,825.59</b>	<b>2,610,789.92</b>	<b>80,035.67</b>	<b>97.03%</b>

ACCOUNT	Budget	Actual & Commitments	Balance	% Spent
1310-Adjunct Acad Emp - Non-Cont	\$2,832,955.00	\$2,995,118.65	(\$162,163.65)	
1311-Acad Emp - Temp Cont	\$0.00	\$37,106.66	(\$37,106.66)	
1320-Acad Emp - Intersession	\$1,055,314.81	\$90,137.37	\$965,177.44	8.54%
1330-Acad Emp - Overload	\$1,132,224.62	\$1,179,337.90	(\$47,113.28)	
1340-Oth Acad Empl - Stipends	\$0.00	\$55,220.80	(\$55,220.80)	
<b>1300</b>	<b>5,020,494.43</b>	<b>4,356,921.38</b>	<b>663,573.05</b>	<b>86.78%</b>

ACCOUNT	Budget	Actual & Commitments	Balance	% Spent
1419-Acad Emp - Non-Inst Non-Cont	\$185,204.86	\$133,163.66	\$52,041.20	71.90%
<b>1400</b>	<b>185,204.86</b>	<b>133,163.66</b>	<b>52,041.20</b>	<b>71.90%</b>
<b>1000</b>	<b>28,337,043.5</b>	<b>27,095,515.81</b>	<b>1,241,527.69</b>	<b>95.62%</b>



# FAST FACTS 2014

(916) 444-8641 • cclc@ccleague.org • www.ccleague.org

## Number of Institutions, 2013-14

CCC	112 Colleges 72 Districts 73 Educational Centers
CSU	23 Colleges
UC	10 Colleges

## Undergraduate Fees, 2013-14

	Resident	Nonresident
CCC	\$1,380	\$9,030
CSU	\$6,612*	\$16,632
UC	\$13,200*	\$36,078

\*Includes campus-based fees

## Students by Ethnicity, 2012-13

	CCCs	CA Pop.*
African-American	7.3%	5.8%
Native American	0.5%	1%
Asian	10.8%	12.8%
Filipino	3.1%	**
Hispanic	38.9%	37.6%
Pacific Islander	0.5%	0%
White	31%	40.1%
Multi-Ethnicity	3.5%	1.3%
Unknown/ Nonrespondent	4.4%	—

\*CA Pop is 2010 data. \*\*Filipinos are included w/ Asians in California population data.

## Degrees & Certificates Awarded, 2012-13

AS/AA for Transfer (AS-T/AA-T)	5,357
AS/AA Degree	91,502
Credit Certificate, less than 6 units	6,101
Credit Certificate, 6 to 17.5 units	13,093
Credit Certificate, 18 to 29.5 units	13,672
Credit Certificate, 30 to 59.5 units	27,680
Credit Certificate, 60+ units	1,038
TOTAL (Credit)	158,461
TOTAL (Non-credit)	7,448
TOTAL (Credit & Non-Credit)	165,909
2012-13 Credit Class Success Rate	70.7%

## Per-Student Funding by Education System, 2013-14

(amounts include state General Fund, local property tax, student fee revenue, and lottery funds.)

K-12	\$8,365
California Community Colleges (CCC)	\$5,997
California State University (CSU)	\$12,506
University of California (UC)	\$22,428

## Undergraduate Student Enrollment, 2012-13

CCC	2,079,229	full-year unduplicated headcount (all students)
	1,041,782	full-time equivalent students (FTES), credit
	65,659	non-credit FTES
	588,000	drop in student enrollment between 2008-09 & 2012-13 due to lack of funding
CSU	379,896	headcount/FTES
UC	182,843	headcount/FTES
Private*	176,000	headcount/FTES

\*75 AICCU WASC-accredited 4-year institutions.

## Number of Student Transfers to Four-Year Public & Private Institutions

	2011-12	2012-13
Community Colleges to University of California	16,246	15,663
Community Colleges to California State University	51,050	44,236
Community Colleges to In-State Private Colleges/Universities	19,886	13,897
Community Colleges to Out of State Colleges/Universities	21,000	14,691
Transfer Rate, 2006-07 to 2011-12	40.5%	**

\*Twenty-eight percent of University of California and 55 percent of California State University graduates started at a California community college – and, upon transferring to either four-year institution, obtained GPAs equal to, or better than, “native” UC or CSU students and graduated at rates comparable to “native” UC and CSU students.

\*\* TBD

## CCC Students by Gender, 2012-13

Female	53.6%
Male	45.3%
Unknown	1.1%

## CCC Students by Age, 2012-13

≤19	24.7%
20-24	33.3%
25-29	12.9%
30-34	7.1%
35 and Over	21.7%
Unknown	0.02%

# Did You Know...

## HOMELAND SECURITY

**80%** of **firefighters, law enforcement officers and EMTs** are credentialed at community colleges. **39** colleges administer **Police Officers Standards and Training (POST)** academies. **64** colleges have **fire technology programs** for training firefighters.

## NURSING

**70%** of the **nurses** in California **received their education** from community colleges.

## SCIENCE, TECHNOLOGY, ENGINEERING AND MATHEMATICS

**Transfer students** from community colleges to the University of California account for **48%** of UC's bachelor's degrees in **science, technology, engineering and mathematics (STEM)**.

## ENROLLMENT

**24%** of all the community college **students nationwide** are **enrolled** in a **California community college**.

## JOB RATINGS

Community colleges have the **highest combined "good/excellent" job rating, 65%**, among California's three segments of public higher education (according to the latest PPIC poll).

## PERSONAL INCOME

California's **personal income** will **decline by 11%** by the **year 2020** unless the state **increases the number of Latinos** who attend college.

## EARNINGS

**\$1.6M** is the average **lifetime earnings of a graduate with an associate's degree** – **\$400,000 more** than for a **high school graduate**.

Students who earn a California community college **degree or certificate** nearly **double their earnings** within **3** years.

## DIVERSITY

The enrollment of **African-American** students in California's community colleges **nearly matches** the **undergraduate enrollment of the University of California**. Nearly **1/4** of **all Chicanas and Chicanos** who receive **doctorates first attend a community college**.

## VETERANS

More than **1/2** of California **veterans receiving GI educational benefits** attend a community college.

## TRANSFER

Transfer students who come to UC perform well, persisting and graduating at rates similar to students who enter as freshmen. **The average time-to-degree for transfer students is just over 2 years (2.4) after coming to the University** (average time-to-degree for freshman is 4.2). Transfer students continue to be a successful and valued part of the UC community.



**KERN COMMUNITY COLLEGE DISTRICT  
BUDGET DEVELOPMENT CALENDAR  
Fiscal Year 2014-15**

<b>Date</b>	<b>Tasks</b>	<b>Responsible</b>
Fall 2013	College Admin Services Directors issue budget preparation instructions to the colleges	CFO, Admin Directors, & Presidents
February 2014	Issue preliminary Budget Development Guidelines to Colleges	CFO
03-Mar-14	Budget IDs and Phases established in Banner for FY 2014-15	CC Accounting Mgr
17-Mar-14	Issue Revised Tentative Budget Development Guidelines to Colleges (if necessary)	CFO
17-Mar-14	Issue Tentative Budget Allocation	CFO
21-Apr-14	DO Tentative budget reviewed with Chancellor's Cabinet	CFO
22-Apr-14	Tentative budget reviewed with Chancellor's Consultation Council - DO budgets	CFO
25-Apr-14	Issue a revised tentative allocation (if necessary)	CFO
01-May-14	Publish Notice in newspaper of general circulation of dates and locations for public inspection of Tentative Budget	CFO
MID-May-14	Governors May Revised Issued	Governor
20-May-14	Upload Tentative budget in Banner Production	CFO & CC Accounting Mgr
23-May-14	Finalize & Assemble Tentative Budget	CFO & Admin Directors
05-Jun-14	Tentative budget available for public perusal	CFO
12-Jun-14	Tentative budget presented to Governing Board in work session for adoption/Public Hearing	CFO, Admin Directors, & Presidents
01-Aug-14	Publish Notice in newspaper of general circulatin of dates and locations for public inspection of Final Budget	CFO
23-Aug-14	Finalize & Assemble Final Budget	CFO & Admin Directors
04-Sep-14	Final Budget available for public perusal	CFO
11-Sep-14	Final budget presented to Governing Board for adoption	CFO, Admin Directors, & Presidents
12-Sep-14	Confirm Final Adopted Budget in Banner	CFO & Admin Directors