California Community Colleges

Oversight of the 50 Percent Law Is Ineffective, and the Law Could Be Amended to Better Support Students

April 2025

REPORT 2023-126

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621 Capitol Mall, Suite 1200 | Sacramento | CA | 95814

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Grant Parks *State Auditor*

Mike Tilden *Chief Deputy*

April 8, 2025
2023-126

The Governor of California
President pro Tempore of the Senate
Speaker of the Assembly
State Capitol
Sacramento, California 95814

Dear Governor and Legislative Leaders:

As directed by the Joint Legislative Audit Committee, my office conducted an audit of the California Community Colleges (CCC), which included a review of 10 of the 73 CCC districts (districts). Our evaluation focused on districts' compliance with the 50 Percent Law and district investment in administrators compared to faculty and support staff. All districts are subject to a state law that generally requires them to spend at least 50 percent of their current expense of education on the salaries of classroom instructors—meaning that a compliance rate of 50 percent or greater meets the law's requirements. The following report details the audit's findings and conclusions.

My office determined that the 50 Percent Law limits districts' ability to fund services outside of the classroom that may better support student success. The modern higher education landscape is vastly different than when the 50 Percent Law was passed in 1961, and the law in its current form does not account for these changes, such as the larger role of support from counselors and librarians, and technological changes. Additionally, although most of the 73 districts report that they have complied with the 50 Percent Law, the Chancellor's Office's limited oversight allowed multiple districts to inaccurately report their compliance rates. This was, in part, due to the Chancellor's Office not providing regular trainings to districts on reporting requirements and not conducting its own review of districts' reporting. Lastly, available data indicate that districts' investment in administrators has increased at a greater rate than that for faculty. The most common factor cited by districts for this increase was the need to hire managers to administer expanding grant programs. To address our findings, the Legislature could amend the 50 Percent Law to better support student success and the Chancellor's Office should provide districts with regular trainings for reporting on the 50 Percent Law.

Respectfully submitted,

GRANT PARKS
California State Auditor

Selected Abbreviations Used in This Report

ACBO	Association for Chief Business Officials
CCC	California Community Colleges
CDE	California Department of Education
CPA	Certified Public Accountant
FON	Faculty Obligation Number
FTE	Full-time equivalent
FTES	Full-time equivalent students
ISA	Instructional Service Agreements
MIS	Management Information System
SCFF	Student Centered Funding Formula

Contents

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Summary

Key Findings and Recommendations

The California Community Colleges (CCC) are overseen by the Office of the Chancellor of the CCC (Chancellor's Office) and serve nearly two million students at 73 districts across the State. All CCC districts (districts) in California are subject to a state law that generally requires them to spend at least 50 percent of their current expense of education *(Current Educational Expense)* on the salaries of classroom instructors *(Instructor Salaries)*—meaning that a compliance rate of 50 percent or greater meets the law's requirements. This law is commonly referred to as the *50 Percent Law*. Enacted in 1961, the law was based on a Senate fact-finding committee's proposal to reduce class size and improve student success.

The Joint Legislative Audit Committee (Audit Committee) asked us to review a selection of 10 districts' compliance with the 50 Percent Law, the Chancellor's Office's oversight of districts' compliance, and overall district investment in administrators compared to faculty and support staff. Our review concluded that because of the evolution of classroom instruction since the law's enactment, districts must weigh complying with the law against increasing their spending on noninstructional services that may also support students, such as spending on librarians, counselors, and new technology. Further, we found that most of the 73 districts reported having complied with the 50 Percent Law, but that the Chancellor's Office's oversight of compliance is insufficient, allowing for districts' incorrect reporting to remain undetected.

The 50 Percent Law Limits Districts' Ability to Fund Services Outside of the Classroom That Support Student Success

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Modern higher education is vastly different than it was in the 1960s, and student instruction and learning now often requires advanced technologies, virtual instruction, and support for students outside of the traditional learning space. Because only the salaries and certain benefits of classroom instructors and instructional aides are included as *Instructor Salaries* in the 50 Percent Law's compliance calculation, the 50 Percent Law forces districts to weigh spending enough on the salaries of classroom instructors to comply with the law against providing other services that do not contribute to compliance but still support student success. If the Legislature were to amend the 50 Percent Law to include the salaries of support services personnel, such as those of librarians and counselors, into the *Instructor Salaries* portion of the formula, it could increase districts' compliance rates while also helping students succeed.

We reviewed 10 districts' spending on *basic needs services*, such as programs that help students with food and housing.[1] Although the districts we reviewed tracked information on basic needs services spending inconsistently, most districts reported that basic needs services spending

1 Basic needs services can include food, housing, clothing, childcare, and mental health support.

does not significantly affect their compliance with the 50 Percent Law. Because the Chancellor's Office does not fully prescribe how districts should account for all basic needs services, districts did not consistently track expenses for them. Most of the districts that were able to provide self-reported information regarding their funding for basic needs services indicated that basic needs services are primarily funded using funds whose use is restricted to a specific purpose (restricted funds), such as federal or state grants. Restricted funds are excluded from the 50 percent formula and therefore do not affect districts' compliance rates. However, some districts we reviewed explained that if restricted funds become less available, districts might need to cut services, find other restricted funding, or use unrestricted funding to pay for basic needs services. Using unrestricted funds to pay for basic needs services could affect their compliance with the 50 Percent Law.

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The Chancellor's Office's Limited Oversight Allowed Multiple Districts to Inaccurately Report Their Compliance Rates

Districts are required to report compliance with the 50 Percent Law to the Chancellor's Office in their annual financial and budget reports (financial reports), and from fiscal years 2018–19 through 2022–23, only five of the 73 districts self-reported noncompliance with the 50 Percent Law. The Chancellor's Office relies on annual Certified Public Accountant (CPA) audits to gain confidence in the accuracy of these financial reports, including the 50 percent calculation, but we found errors in reporting from many of the districts we reviewed that the CPA audits did not identify. We reviewed 30 transactions that took place during five fiscal years at each of the 10 districts we selected for review, for a total of 300 transactions. The errors we identified included districts incorrectly reporting certain transactions as *Instructor Salaries* and incorrectly categorizing noninstructional personnel. The districts' reporting errors we identified resulted in them overstating their compliance rates. However, not all cases resulted in a large enough change to affect their compliance with the 50 Percent Law.

We attribute the errors, in part, to a lack of guidance and oversight from the Chancellor's Office. The training that the Chancellor's Office provides to districts is insufficient and its guidance is sometimes incorrect or unclear. Additionally, the Chancellor's Office lacks an effective method to hold certain noncompliant districts accountable. Its current method is to withhold state apportionment money from noncompliant districts; however, the districts that repeatedly report noncompliance are districts that do not receive state apportionment funds and are supported by community funding. Because there is no state apportionment funding to withhold from these districts, the Chancellor's Office lacks a mechanism to hold these districts accountable for complying with the 50 Percent Law.

Available Data Indicate That Districts' Investment in Administrators Has Increased at a Greater Rate Than Their Investment in Faculty

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Data show that districts' investment in administrators, including management and executives, far outpaced their investment in faculty, which includes classroom instructors. Statewide data show that from fiscal years 2013–14 through 2023–24, districts increased the number of administrators by 45 percent compared to an increase of just 3 percent for faculty and 7 percent for support staff. However, we identified anomalies and discrepancies in the Chancellor's Office statewide staffing and salary data that made us question its reliability. Nevertheless, because it is the most readily available source of the aggregate data across 73 districts, we present the Chancellor's Office's data in this report.

The districts we reviewed pointed to several factors that contributed to this increased spending on administrators. The most common factor they cited was the need to hire managers to administer expanding grant programs, such as personnel to manage grants. Although districts have discretion to create new administrator positions, districts' justifications for creating those positions were inconsistent. For example, our review of documentation districts use when creating and justifying new positions found that many districts referenced workload, but some districts did not always make a direct connection to workload needs. Regardless of staffing changes, student success outcomes appear to have increased statewide during the last five fiscal years.

To address these findings, we recommend that the Legislature consider including the salaries and benefits of librarians and counselors in *Instructor Salaries*, or the numerator of the 50 percent formula, and excluding technology expenses related to instruction from the 50 percent formula. To offset the impact of including additional costs in the numerator, the Legislature may also consider raising the compliance requirement to above 50 percent. We also propose that the Chancellor's Office provide the districts with regular training and clarify its existing guidance for districts' reporting on the 50 Percent Law.

Agency Comments

The Chancellor's Office agreed with our recommendations and indicated that it will take actions to implement them. Because we did not make recommendations to the 10 districts we reviewed, we did not expect a response from them; however, one district—San Mateo County Community College District—provided a response in which it disagreed with some of our findings and conclusions.

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Introduction

Background

The CCC—which serves nearly two million students and comprises 116 colleges within 73 districts in the State—plays a unique role in California's public higher education structure. Unlike the California State University and University of California institutions, community colleges must admit any California residents possessing a high school diploma or equivalent. Community colleges must provide academic and vocational instruction at the lower division level that may culminate in an associate degree or transfer to a four-year institution.

All districts in California are subject to the 50 Percent Law, which requires them to spend at least 50 percent of their current expense of education (*Current Educational Expenses*, or the denominator) on the salaries of classroom instructors (*Instructor Salaries*, or the numerator). State law describes the criteria for what districts must include in *Instructor Salaries* and *Current Educational Expenses*, as Figure 1 shows. Districts must prorate in *Instructor Salaries* the salaries of instructors who perform some noninstructional activities as part of their work so that only the portion of their salaries spent on instructional duties are included in the numerator of the 50 percent formula. *Instructor Salaries* does not include salaries of noninstructional staff, such as executives, administrators, counselors, librarians, and health professionals. The 50 Percent Law excludes portions of districts' budgets from *Current Educational Expenses*, including certain state or federal grants, restricted funds, and certain types of categorical funds. Restricted and categorical funds are generally those funds whose uses are restricted to specific purposes, and would include lottery revenue.

The bill enacting the 50 Percent Law was based on the findings and conclusions of a Senate fact-finding committee report noting that large class sizes result in teachers giving less individual attention to students, adversely affecting students' ability to compete with students from states with smaller class sizes. In the report, the committee proposed changes to the law to require a specific level of spending on instructor salaries in an effort to reduce classroom sizes and improve student success. In a letter urging the Governor to approve the bill enacting the 50 Percent Law, one of the bill's authors also stated that the law in effect at the time made it possible to use state funds to hire instructors to perform administrative work rather than classroom teaching, allowing costs for administrative staffing in education to increase, and that the bill would implement sound guidelines for spending state funds for teachers' salaries.

An 18-member board of governors (CCC Board of Governors) governs the CCC. The CCC Board of Governors provides leadership and direction to the districts by carrying out certain responsibilities required by state law. The CCC Board of Governors appoints the Chancellor, who acts as the system-wide chief executive officer. The CCC Board of Governors has granted the Chancellor's Office specific oversight of aspects of districts' fiscal management, staff monitoring, and budget-reporting practices.

Figure 1
The 50 Percent Law Requires Districts to Spend a Minimum Percentage of Funds on Instructor Salaries and Benefits

50 PERCENT LAW CALCULATION

Instructor Salaries (Numerator)
Salaries and the cost of health and welfare benefits for full-time and part-time instructors, and instructional aides.

÷

Current Educational Expenses (Denominator)
Generally includes the salaries and cost of certain benefits of academic and classified employees including those in *Instructor Salaries,* as well as the cost of certain supplies, contracted services, and other operating expenses, among other items that are paid from the unrestricted general fund.

= **At Least 50 Percent**

Items excluded from the 50 percent calculation include:

- Expenditures from certain categorical or restricted funds, including the cost of:
  - Certain basic needs services, such as food and housing
  - Transactions using lottery revenue
  - Certain administrator salaries and benefits
- Expenditures for buildings, books, and new equipment.
- Amounts expended under certain lease agreements or grants.
- Salaries for student transportation, food services, or community services.

Source: Chancellor's Office documents, districts' documents, and state law.

In its role as the oversight entity responsible for ensuring that districts report compliance with the 50 Percent Law, the Chancellor's Office publishes district reporting of compliance with the law, provides guidance to districts on the law, and is responsible for holding noncompliant districts accountable. The Chancellor's Office also distributes the Budget and Accounting Manual (accounting manual), the majority of which has the authority of regulation and which each district must follow. The accounting manual provides accounting procedures for consistent and comparable reporting of financial data by all districts. The Chancellor's Office also operates and manages the Management Information System (MIS), as a requirement of state law. Districts are required to submit data to MIS, such as staffing numbers, annual compensation, and student success metrics.

Evolution of the CCC Since the Passage of the 50 Percent Law

Figure 2 illustrates just a few of many aspects that have changed since the State passed the 50 Percent Law in 1961. The CCC Board of Governors was itself not established until six years later in 1967. Public school employee collective bargaining rights, whereby teachers could collectively negotiate their salaries, were not established until the Educational Employment Relations Act was passed in 1975. Further, voters approved Proposition 13 in 1978, which had the effect of reducing funding for community colleges, and approved Proposition 98 in 1988, which established a minimum level of state funding for schools and community college districts.

Since the passage of the 50 Percent Law more than 60 years ago, technological progress has also transformed the CCC. Districts today spend funds on software, computers, and other IT equipment and services that did not exist in 1961. Further, many students choose to enroll in online distance education courses, a trend accelerated by the onset of the COVID-19 pandemic in 2020. Additionally, technology such as online instruction and modernizing classrooms has changed since the law was passed and are important for student success.

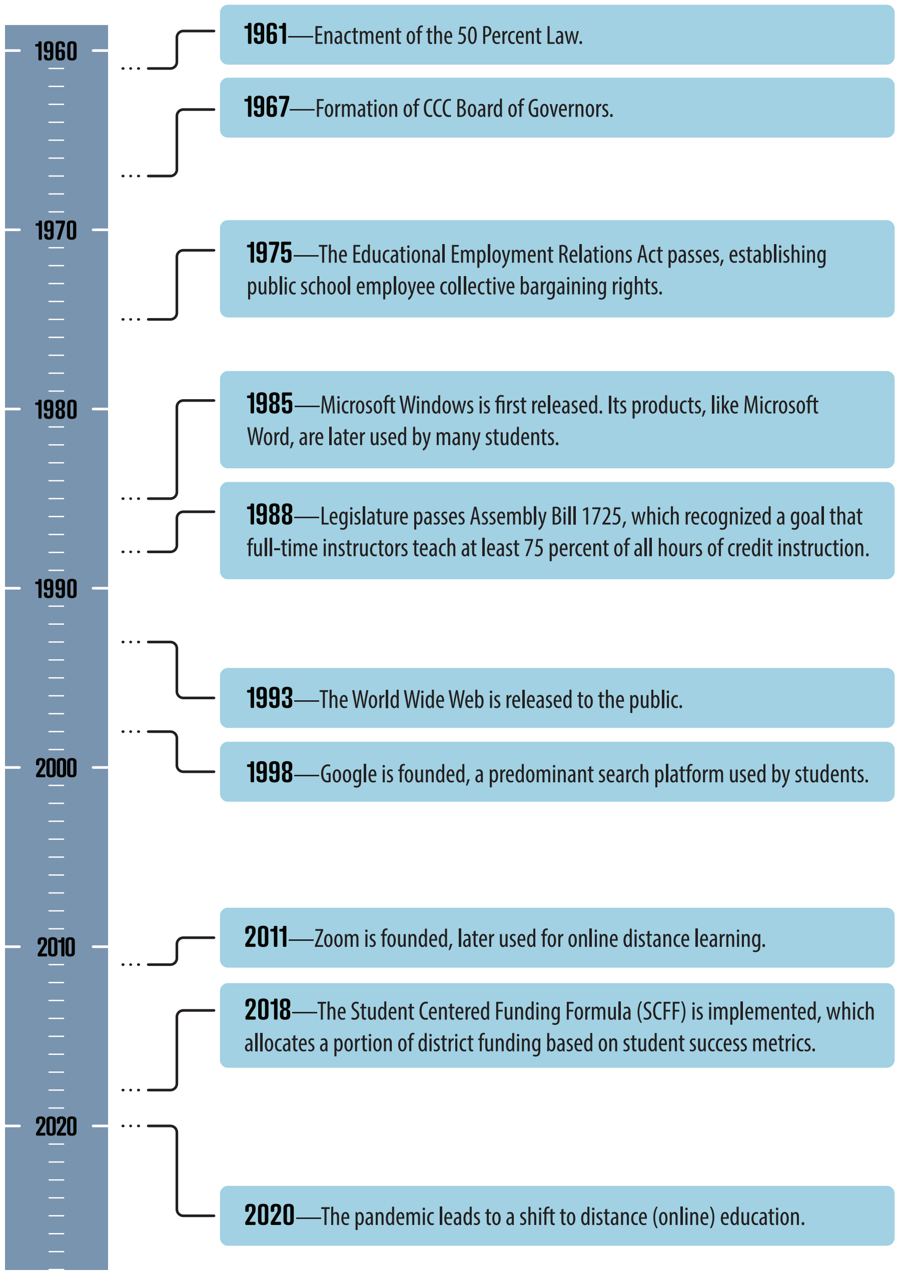
In recent years, districts have also taken on more responsibility for providing support to students outside of the classroom. During the pandemic, community colleges reported using Higher Education Relief Fund Grants to improve student support services and address students' basic needs. Support services, such as counseling and library services, help contribute to student success. According to some districts we reviewed, support services have increased over the years with the changing needs of students and are important for improving student success in the classroom. Basic needs services, some of which we list in the text box, ensure that students have the necessary resources, including food and housing. When students' basic needs are fulfilled, they are more prepared to actively participate in the learning process, accomplish their academic objectives, and focus on their overall welfare. Some districts indicated that students' needs and the expectations on districts to meet those student needs have changed over time. Students' basic needs have increased over the years, such as housing and food insecurity, and mental health. Additionally, state law requires college campuses to hire basic needs coordinators. As of January 2024, every community college reported providing basic needs services to students.

Basic Needs Services:

- Housing
- Food
- Clothing
- Feminine Hygiene
- Diapers
- Childcare
- Mental Health

Source: State law.

Figure 2
Both Technology and Laws Related to the CCC Have Changed Since the Enactment of the 50 Percent Law



Source: Chancellor's Office reports, state law, and public websites.

Funding for Community College Districts

The ways in which districts receive funding vary. Most districts receive an apportionment from the State (state apportionment) in accordance with the Student Centered Funding Formula (SCFF). Generally, the SCFF comprises three allocations that are determined by, among other items, student enrollment numbers; the number of students enrolled who have received a College Promise grant or a Pell Grant; and student success metrics, including the number of students who transfer or graduate. State law directs that a district's state apportionments be reduced by other types of revenue, such as certain local property tax revenue or enrollment fees. For some districts, the local property tax revenues and other revenues collected by the district exceed the amount of funding they would otherwise receive in state apportionments. In these cases, state law restricts those districts from receiving state apportionment. We refer to these districts as *community-supported districts*. Although only eight of the 73 community college districts are currently community-supported, as the text box shows, three of the four districts that reported noncompliance with the 50 Percent Law in fiscal year 2022–23 were community-supported.

Eight Districts Are Community Supported and Do Not Receive State Apportionment

- Marin
- MiraCosta
- Napa
- San José
- San Mateo
- Sierra
- South Orange
- West Valley

Source: Districts' adopted budgets or annual audits.

Legislation That Affects, and Past Attempts to Amend, the 50 Percent Law

Complicating the picture for districts, the 50 Percent Law is not the only law that governs instructor staffing for the CCC. State law generally requires districts to adjust the number of full-time faculty from the prior year in proportion to changes in student enrollment. This is known as the Faculty Obligation Number (FON). In 1988, the State enacted Assembly Bill 1725, which among other provisions recognized a goal that full-time instructors teach at least 75 percent of all hours of credit instruction.

During the past two decades, there have been several legislative efforts to modify the 50 Percent Law, none of which succeeded. Assembly Bill 906, introduced in 2007, would have included the salaries of counselors and librarians in *Instructor Salaries*, and increased the 50 percent allocation to 53 percent. Two bills introduced in 2009, Assembly Bill 581 and Assembly Bill 1157, would have included the salaries of counselors, but not librarians, in *Instructor Salaries* and adjusted the compliance rate to 52 percent instead of 50 percent. Introduced in 2013, Assembly Bill 806 would have explicitly defined instructional aide salaries and incorporated counselor salaries into *Instructor Salaries* without providing for any change in the formula's compliance rate at 50 percent. The most recent attempt was Senate Bill 1039, introduced in 2024, which would have included salaries of counselors and librarians in *Instructor Salaries* and would have redefined compliance to be when the formula rate equals 60 percent. None of these bills were enacted into law, as Table 1 shows.

Table 1
Various Attempts to Amend the 50 Percent Law Were Not Successful

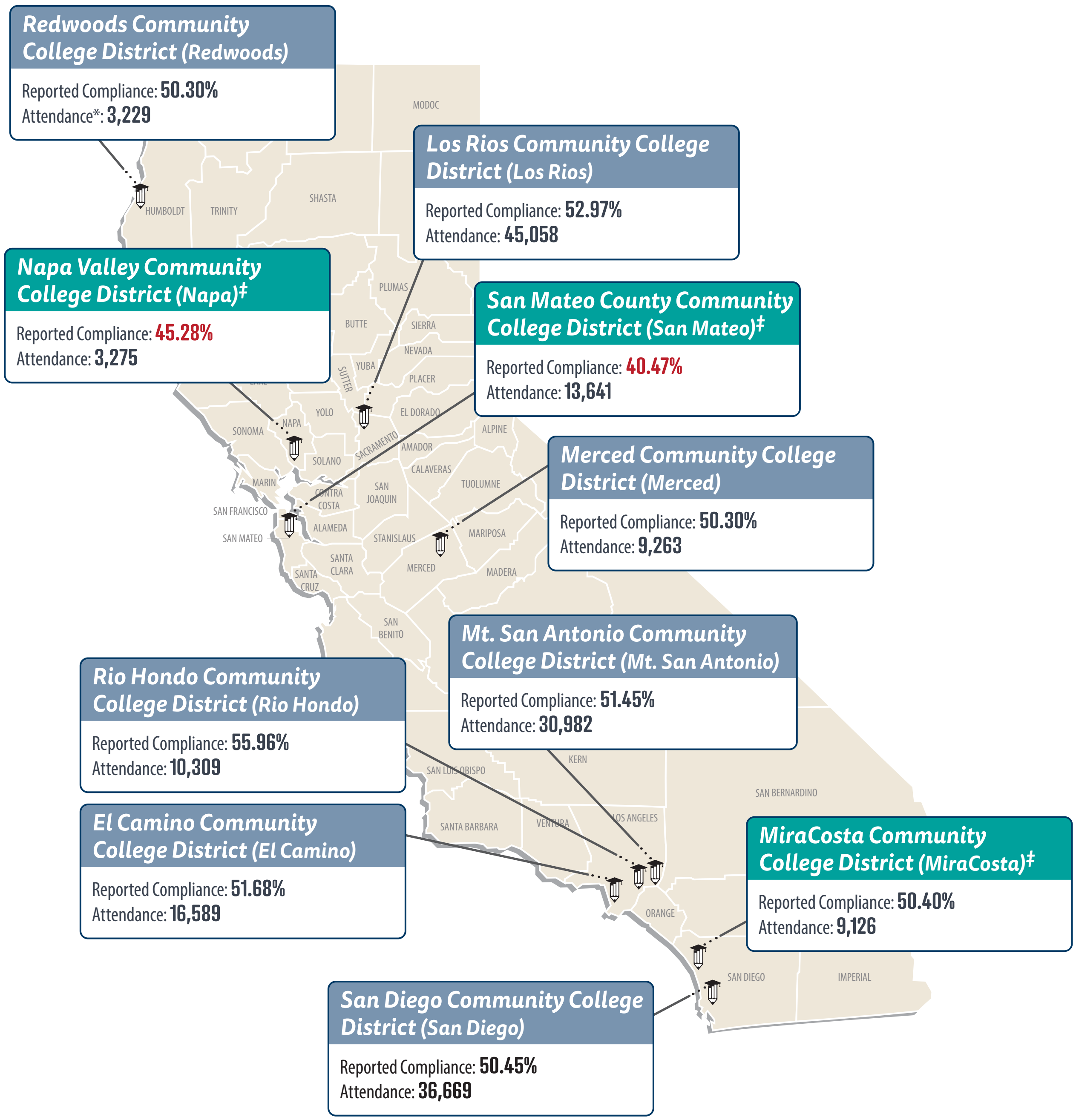
BILL	POLICY COMMITTEE	FISCAL COMMITTEE	FLOOR VOTE	POLICY COMMITTEE	FISCAL COMMITTEE	FLOOR VOTE	SIGNED INTO LAW
Assembly Bill 906 (2007)	✓	✓	✓	X	X	X	X
Assembly Bill 581 (2009)	✓	X	X	X	X	X	X
Assembly Bill 1157 (2009)	X	X	X	X	X	X	X
Assembly Bill 806 (2013)	✓	X	X	X	X	X	X
Senate Bill 1039 (2024)	X	X	X	X	X	X	X

Source: Legislative bill history.

Selection of Districts for Review

To determine whether districts appropriately reported compliance with the 50 Percent Law, we selected 10 of the 73 districts across the State. As Figure 3 shows, these 10 districts reported varying compliance rates. For example, we selected Rio Hondo, a mid-sized district in the southern region of the State that reported a compliance rate well above 50 percent, and Redwoods, a small district in the northern area of the State that reported a rate slightly more than 50 percent. Three of the districts we selected—MiraCosta, Napa, and San Mateo—are community-supported districts and do not receive state apportionment.

Figure 3
The 10 Districts We Reviewed Reported Varying Compliance Rates in Fiscal Year 2022–23



Source: Chancellor's Office 50 percent compliance reports for 2022–23, Apportionment Attendance Reports for 2022–23, and districts' annual audit reports.

Note: Refer to Table 4 on page 24 for the adjusted compliance rates of districts in whose reporting we found errors that would result in noncompliance.

* To determine attendance, we used full-time equivalent students that districts reported to the Chancellor's Office in its Apportionment Attendance Reports in fiscal year 2022–23.

‡ Community–supported districts receive their funding from sources other than the state apportionment, including local property taxes.

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The 50 Percent Law Limits Districts' Ability to Fund Services Outside of the Classroom That Support Student Success

Key Points

- Complying with the 50 Percent Law may impede districts' efforts to provide services that support student success. Amending the 50 Percent Law to include the salaries of support service personnel, such as counselors and librarians, in *Instructor Salaries* for the 50 percent calculation could further support student success.

- Most districts reported that basic needs services spending did not significantly affect their compliance with the 50 Percent Law. If the Chancellor's Office were to amend the accounting manual to include an accounting code for basic needs services expenses, districts could consistently track their basic needs services spending.

The Legislature Could Amend the 50 Percent Law to Better Support Student Success

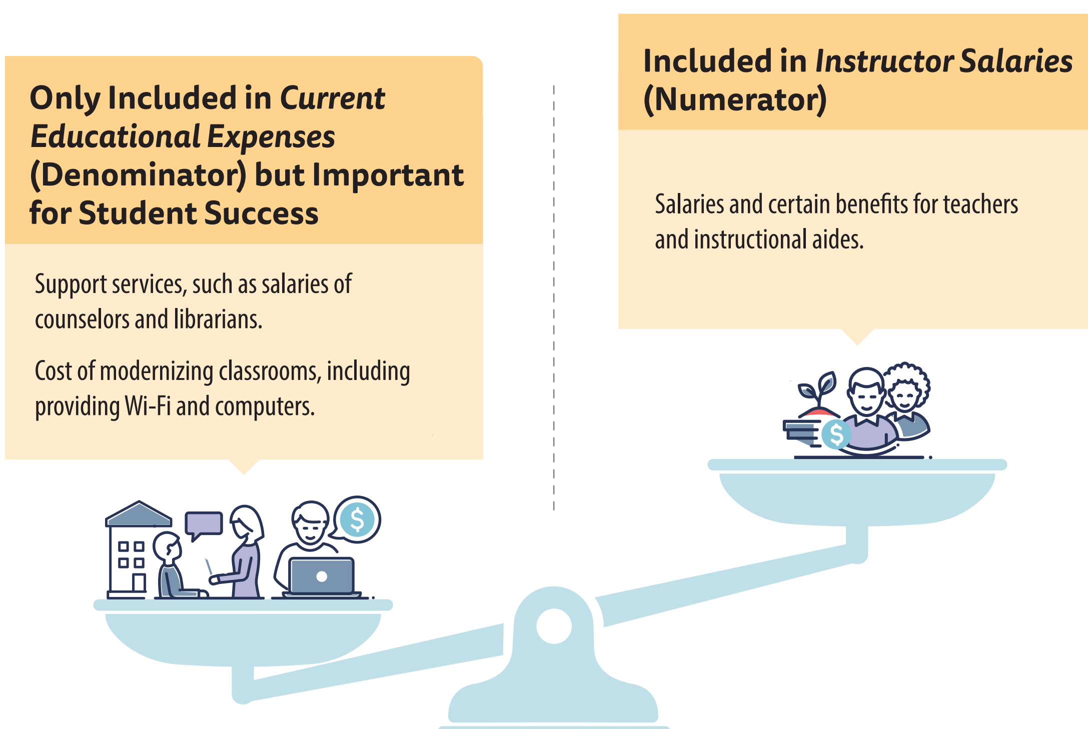
Spending 50 percent of their *Current Educational Expenses* on *Instructor Salaries*, as the 50 Percent Law requires, may limit districts' ability to spend on other services that support student success. As we discuss in the Introduction, there have been significant changes in the delivery of education and student needs since the passage of the 50 Percent Law in 1961. Specifically, support services outside of the classroom, such as counseling and library services, and changes in technology play larger roles in student success today than they did when the State implemented the 50 Percent Law more than 60 years ago. The Senate fact-finding committee report, upon which the 50 Percent Law was based, proposed legislation that sought to establish guidelines for spending state funds for instructor salaries, with the goal of reducing class sizes and improving student outcomes. The report stated that its proposed legislation would place a ceiling on state money spent outside of the classroom.

However, neither we nor the Chancellor's Office identified any provision of state law requiring districts to report individual class size to the Chancellor's Office or the CCC Board of Governors. In the absence of this requirement to report class size, it is difficult to know whether the 50 Percent Law has caused a decrease in community colleges' class sizes. Although there is no metric to compare to actual class size, to respond to the Audit Committee's calling for us to report staffing as totals and ratios, we present ratios of students to faculty. According to the Chancellor's Office's statewide data, the ratio of students to faculty has decreased from 33.65 students per faculty member in fiscal year 2012–13, to 29.23 students per faculty in fiscal year 2023–24, as Appendix A shows. However, the category of *faculty* in the statewide data include more than just individuals performing classroom instruction. The faculty category includes other personnel, such as counselors and librarians, so using this as a metric to determine class size can be misleading. Several additional factors could also affect ratios of students to faculty, such as other state laws and student enrollment numbers.

The 50 Percent Law does not contain any requirements for ensuring that the amount that the districts spend on *Instructor Salaries* will decrease class sizes. For example, the 50 Percent Law contains no provisions governing the number of instructors or the ratio of students to faculty that community colleges must maintain. As a result, districts can comply with the 50 Percent Law by simply increasing salaries for its current instructors rather than hiring additional instructors. Therefore, compliance with the 50 Percent Law may neither lead to an increase in the number of instructors at a district, nor does it necessarily affect a district's average class size.

Districts must weigh complying with the 50 Percent Law against providing other services that support student success, as Figure 4 shows. Students benefit from services that take place outside of classroom instruction, such as counseling. For example, our September 2024 report, *California's Systems of Public Higher Education: Streamlining the Community College Transfer Process Could Increase Access to Bachelor's Degrees,* Report 2023-123, discusses the importance of counseling services for transfer-intending students. Because the 50 Percent Law does not allow a district to include as *Instructor Salaries* the portion of a salary that is related to counseling, hiring counselors can make it difficult for districts to comply with the law. Additionally, expenses for other types of support services personnel who support student success, such as librarians, are included as *Current Educational Expenses* in the 50 percent calculation but not as *Instructor Salaries*.

Figure 4
Districts Must Weigh Complying With the 50 Percent Law Against Spending on Other Services That Support Student Success



Source: Academic Senate for CCC documents, CCC website, district personnel, and state law.

The 50 Percent Law also does not account for improvements in technology, such as online instruction and the modernization of classrooms, which may play a large role in student success. District technology and infrastructure have significantly changed since the law passed and online learning has become more common, which necessitates the increased use of technology. However, certain expenses for these technological improvements are also included in *Current Educational Expenses* but not as *Instructor Salaries*. In other words, if districts increase expenses for these support services and technology, which are included in the denominator of the 50 percent formula, it makes it more difficult for districts to comply with the 50 Percent Law. Several districts we reviewed explained that they have to weigh priorities, such as increasing support services and modernizing classrooms, with complying with the 50 Percent Law.

Including certain support service personnel in *Instructor Salaries* in the 50 percent calculation could have a positive impact on districts' compliance rates. To determine the potential effect of including support services as *Instructor Salaries*, we identified two accounting codes that districts used for counseling and library services and we obtained the related data. We used the data the districts provided to us to recalculate districts' reported compliance rates to determine its effect, as Table 2 shows. Including support services in *Instructor Salaries* in the 50 percent calculation could increase compliance rates across the 10 districts we reviewed by 2.06 to 5.64 percentage points.[2] However, because we did not perform an assessment of this information's reliability and because of the limitations the footnote describes, the percentage difference is not precise.

Nevertheless, several of the 10 districts we reviewed indicated that an improvement to the 50 Percent Law would be to include support service personnel, such as counselors and librarians, in *Instructor Salaries* in the 50 percent calculation. Representatives of faculty unions and academic senates that we spoke with also expressed openness to this change. However, these stakeholders asserted that if support service personnel, such as counselors and librarians are included in *Instructor Salaries*, the compliance rate should be increased above 50 percent. The representatives explained that increasing the compliance rate above 50 percent would allow districts to hire more faculty without taking away from the funding towards classroom instruction.

However, some of the districts we spoke with indicated that the compliance rate should not be increased. These districts explained that increasing the compliance rate would put more pressure on strained budgets to comply with the law. The Legislature could consider amending the law to include the salaries and benefits of support service personnel in *Instructor Salaries*, and if it does, it could consider increasing the required compliance rate as well. The Legislature could also consider allowing districts to exclude technology expenses related to instruction from the 50 percent calculation. In doing so, and if it passes legislation to address these considerations, the Legislature would help ensure that districts are able to invest in student support services while still complying with the required spending on instructors.

2 The totals for support services in Table 2 include all expenditures, not just salaries and benefits. The information provided by the districts did not allow us to consistently isolate the salaries for support services. As a result, these totals capture more than just the expenses for library and counseling support services that could be included in the potential compliance rate.

Table 2
Districts' Compliance Rates Could Increase if the 50 Percent Law Included Certain Support Services in *Instructor Salaries*

DISTRICT	SELECTED SUPPORT SERVICES	TOTAL*	FISCAL YEAR 2022–23 COMPLIANCE RATE	POTENTIAL COMPLIANCE RATE*	PERCENTAGE POINT DIFFERENCE*
El Camino	***Library:*** $3,201,357 ***Counseling:*** $3,626,983	$6,828,340	51.68%	56.15%	4.47%
Los Rios	***Library:*** $6,489,678 ***Counseling:*** $10,821,066	17,310,744	52.97	57.63	4.66
Merced	***Library:*** $1,637,305 ***Counseling:*** $896,530	2,533,835	50.30	54.06	3.76
MiraCosta	***Library:*** $2,749,610 ***Counseling:*** $3,841,055	6,590,665	50.40	56.04	5.64
Mt. San Antonio	***Library:*** $3,442,687 ***Counseling:*** $5,497,586	8,940,273	51.45	55.00	3.55
Napa	***Library:*** $500,039 ***Counseling:*** $1,373,241	1,873,280	45.28	50.28	5.00
Redwoods	***Library:*** $582,349 ***Counseling:*** $130,264	712,613	50.30	52.36	2.06
Rio Hondo	***Library:*** $2,528,676 ***Counseling:*** $2,489,580	5,018,256	55.96	61.57	5.61
San Diego	***Library:*** $3,635,214 ***Counseling:*** $9,755,747	13,390,961	50.45	55.22	4.77
San Mateo	***Library:*** $4,304,587 ***Counseling:*** $5,596,566	9,901,153	40.47	45.59	5.12

Source: Districts' self-reported financial information on selected support services and districts' financial reports.

* The totals for support services include all expenditures, not just salaries and benefits. The information provided by the districts did not allow us to consistently isolate the salaries for support services. As a result, these totals capture more than just the expenses for library and counseling support services that could be included in the potential compliance rate. Therefore, the percentage point change is not precise.

Most Districts That Track the Costs of Basic Needs Services Reported That Such Spending Had Only a Negligible Effect on Their Compliance With the 50 Percent Law

Although not directly included in our audit objectives, the Legislature asked that we review the effect that providing basic needs services and resources (basic needs services) has on districts' ability to comply with the 50 Percent Law. *Basic needs services* can include, but are not limited to, food, housing, clothing, childcare, and mental health support. Access to basic needs services is important for student success. Although the districts we reviewed inconsistently tracked information on basic needs services spending, most districts reported spending on basic needs services and reported that spending on basic needs services does not significantly affect their compliance with the 50 Percent Law.

The Chancellor's Office's accounting manual—which state law requires districts to follow—does not fully prescribe how districts should account for all basic needs services. Instead, the accounting manual states that, for certain programs, districts should identify and keep separate records of the receipt and expenditure of funds, and for other programs, districts may need to maintain detailed records to fulfill reporting requirements of other funding agencies. Because the accounting manual does not include a specific accounting code to track basic needs spending or specify which programs districts should include in the category of basic needs services, districts did not consistently track expenses for them, limiting our ability to report consistent information for the 10 districts we reviewed.

The amount of information each district was able to provide varied greatly, as did the districts' approaches for tracking expenses for basic needs services. We asked each of the districts we reviewed to provide us with funding information for its spending on the basic needs services it provides to students. Nine of the 10 districts we reviewed were able to provide some information on basic needs spending, although not all could provide spending for both restricted and unrestricted funding sources. Of the nine districts that provided information, some provided expenses for one specific program but others provided spending for multiple programs that they considered to fall under basic needs services. For example, MiraCosta provided us with information for one specific program—Campus Assessment, Resources and Education program—which provides a holistic approach to help students succeed while addressing any challenges they may be experiencing in meeting their basic needs such as food, housing, transportation, mental health support, and childcare. In contrast, El Camino provided us with information related to several programs, such as the CalFresh Outreach Program, Student Food and Housing Support, Basic Needs Center, and Hunger-Free Campus. Four districts—Merced, Napa, Rio Hondo, and Redwoods—could provide information about their spending on basic needs services from restricted funds but could not for such spending from the unrestricted general fund. Mt. San Antonio indicated that it provided expenses related to restricted funding programs specific to basic needs, but there are other restricted funding programs that it uses to provide basic needs services that are not included in the amounts provided due to the complexity of tracking those expenditures. San Diego could not provide information on basic needs services spending from either funding source. The district explained that it is difficult to show precisely how much it spent on basic needs services because such spending is spread across several accounting codes that are also used for other expenses.

Although districts reported information inconsistently, most districts indicated that they pay for their basic needs services programs primarily using restricted funds. Because the 50 percent calculation excludes expenses from restricted funds, the spending on these services does not affect districts' compliance with the 50 Percent Law. For example, El Camino indicated that its basic needs services were funded exclusively using restricted funds. Further, San Diego, which could not provide basic needs services data to us, indicated that basic needs services are currently funded almost exclusively through restricted funds.

Districts we reviewed reported that their basic needs services spending from the unrestricted general fund could make up as much as 0.47 percent of the *Current Educational Expenses* or the denominator, as Table 3 shows. Some districts—for example, Los Rios and Mt. San Antonio—indicated that they spent unrestricted funding on basic needs services, which the 50 percent calculation includes, and basic needs services were 0.13 percent and 0.09 percent of the *Current Educational Expenses* that year, respectively. Further, MiraCosta indicated that 34 percent of its spending on basic needs services in fiscal year 2022–23 was from its unrestricted fund. This spending was 0.26 percent of the *Current Educational Expenses* of the 50 percent calculation in fiscal year 2022–23.

Table 3

Although the Districts We Reviewed Did Not Consistently Track Basic Needs Expenses, Some Districts Reported Spending Unrestricted Funds on Basic Needs Services

DISTRICT	MOST RECENT YEAR OF DATA	DISTRICT-PROVIDED BASIC NEEDS SPENDING FROM RESTRICTED FUNDS	DISTRICT-PROVIDED BASIC NEEDS SPENDING FROM UNRESTRICTED FUNDS	PERCENTAGE OF CURRENT EDUCATIONAL EXPENSES FROM UNRESTRICTED FUNDS
El Camino	2023–24	$950,161	$0	0.0%
Los Rios	2023–24	9,278,265	556,726	0.13
Merced	2023–24	829,088	N/A	N/A
MiraCosta	2022–23	588,156	300,696	0.26
Mt. San Antonio	2023–24	9,567,783	239,831	0.09
Napa	2022–23	407,630	N/A	N/A
Redwoods	2023–24	773,109	N/A	N/A
Rio Hondo	2023–24	601,148	N/A	N/A
San Diego	NO DATA	N/A	N/A	N/A
San Mateo	2023–24	2,494,109	968,259	0.47

Source: District-reported spending on basic needs services, interviews with district staff, and district financial reports.

Note: The basic needs spending this table shows are based on unverified and district-asserted information. Because of the inconsistencies in how the districts track basic needs services spending, the information may be unreliable and we present it for context only.

N/A: This field is not applicable because the district did not provide this information or the information cannot be calculated based on the missing information.

Because of inconsistencies in the data the districts provided, the Chancellor's Office should update the accounting manual to fully prescribe how districts should account for basic needs services spending. This should include an accounting code for basic needs services and specify which basic needs services districts should classify under this code. Because of the importance of basic needs services for students, and the Legislature's interest in the impact of basic needs services on districts' compliance with the 50 Percent Law, districts should track this information. Further, some districts we reviewed indicated that if restricted funds become less available, districts may need to cut services, find other restricted funding, or use unrestricted funding, which could impact their compliance with the 50 Percent Law. When the Chancellor's Office updates its accounting manual to specify how districts should track spending on basic needs services, the Legislature could require the Chancellor's Office to report that data to it to better understand whether providing basic needs services will have a larger impact on their compliance with the 50 Percent Law.

The Chancellor's Office's Limited Oversight Allowed Multiple Districts to Inaccurately Report Their Compliance Rates

Key Points

- From fiscal years 2018–19 through 2022–23, only five of the 73 districts reported noncompliance with the 50 Percent Law.
- Insufficient guidance from the Chancellor's Office may have caused some districts to inaccurately report their compliance with the 50 Percent Law.
- Because most noncompliant districts are community supported, and do not receive funding through state apportionment, the Chancellor's Office lacks a viable enforcement mechanism to hold noncompliant districts accountable.

Most Districts Reported Having Complied With the 50 Percent Law

From fiscal years 2018–19 through 2022–23, 68 of the 73 districts reported to the Chancellor's Office that they had complied with the 50 Percent Law in all five years, as Appendix B shows. Among the districts with the lowest compliance rates were San Mateo with 40.47 percent and Napa with 45.28 percent in fiscal year 2022–23. The districts with the highest reported compliance rates in fiscal year 2022–23 were Lassen with 58.65 percent and Feather River with 60.07 percent. The only districts that reported noncompliance with the 50 Percent Law in at least one of the last five fiscal years were Calbright, Contra Costa, Marin, Napa, and San Mateo.

Although the districts generally report having complied with the law, all compliance is self-reported by the districts to the Chancellor's Office. State law requires the Chancellor's Office to determine each districts' 50 percent calculation based on the district's reporting. By October 10 of each year, districts must submit to the Chancellor's Office their annual financial and budget reports (financial reports). These financial reports include the dollar amounts districts report in *Instructor Salaries*, or the numerator of the calculation formula, and in the *Current Educational Expenses*, or the denominator of the calculation formula, and the amounts that districts exclude from the 50 percent calculation, such as expenditures from certain categorical or restricted funds. The Chancellor's Office indicated that it relies on annual Certified Public Accountant (CPA) audits to gain confidence in the accuracy of the financial reports, including the 50 percent calculation, the districts submit.

Districts may adjust their financial reporting to achieve compliance with the 50 Percent Law. Some of the districts we reviewed adjusted their expense allocations, such as by moving expenses from the unrestricted general fund to a restricted or categorical funding source, which can help increase their 50 percent compliance rate by lowering the denominator. This included changing the funding source for previous purchases of instructional materials or utility payments to pay for the transactions from a restricted or categorical fund, which would remove the expense from *Current Educational Expenses*, or the denominator, and thereby increase their compliance rate by lowering the denominator of the calculation. These types of adjustments are allowable provided they conform to applicable law. The Chancellor's Office provides guidance to districts that includes suggestions and guidelines to "fine tune" their 50 Percent Law reporting. This includes guidance on budgeting and charging costs to restricted funds, among other things. For example, the guidance directs districts to charge appropriate noninstructional costs to grants to move those expenditures to restricted funds, if those grants allow those types of expenditures. To ensure that districts achieve compliance—such as when a district is only a few percentage points below the required compliance rate—districts can use the guidance the Chancellor's Office provides to fine tune their 50 percent calculation to ensure optimal use of the funds available to them.

The Chancellor's Office's Inadequate Oversight Allowed Seven of 10 Districts We Reviewed to Inaccurately Report Their Compliance Rate

For the 10 districts we selected to determine whether they accurately reported their compliance with the 50 Percent Law, we reviewed a selection of 30 transactions that took place during five fiscal years at each of the 10 districts, for a total of 300 transactions.[3] We selected transactions from different reporting categories, such as salaries related to instructional personnel and noninstructional personnel—like administrators and instructional aides—and other operating expenses. We also reviewed the calculations the districts used when producing their financial reports from fiscal years 2018–19 through 2022–23 to determine whether they reported their compliance with the 50 Percent Law accurately to the Chancellor's Office. Our review identified three types of errors in the districts' reporting of their compliance with the 50 Percent Law, which we describe in Figure 5. Although the errors we identified in the districts' reporting resulted in districts overstating their compliance rates, not all errors resulted in large enough changes to affect their compliance with the 50 Percent Law.

3 For most districts, we selected transactions from fiscal years 2018–19 through 2022–23. For some districts, where information was available, we also selected from fiscal year 2023–24.

Figure 5
Although Most Districts Report Compliance With the 50 Percent Law, Seven Districts We Reviewed Had Errors in Their Reporting

WE FOUND ERRORS IN THE DISTRICTS' REPORTING

Four Districts Incorrectly Reported Certain Transactions as *Instructor Salaries*.

EL CAMINO
NAPA
REDWOODS
SAN DIEGO

El Camino, Napa, Redwoods, and San Diego reported inappropriate transactions, such as computer software licenses, maintenance contracts, and noninstructional salaries, as *Instructors Salaries*.

Had Napa, Redwoods, and San Diego reported these transactions properly, the districts would have been noncompliant with the 50 Percent Law in multiple fiscal years. For El Camino, the errors did not result in noncompliance.

Two Districts Incorrectly Categorized Personnel as Instructional Aides.
Four Districts May Not Have Properly Prorated Salaries for Instructional Aides.

LOS RIOS
SAN DIEGO

Los Rios and San Diego incorrectly categorized employees as instructional aides when the employees did not meet the criteria in state law and the districts inappropriately reported their salaries as *Instructor Salaries*.

It is unclear whether El Camino, Merced, Rio Hondo, and San Diego properly reported the prorated salaries for instructional aides who performed noninstructional tasks.

Four Districts Incorrectly Reported a Larger Amount in Certain Categories for *Instructor Salaries* Than the *Current Educational Expenses*.

NAPA

Napa reported larger amounts in *Instructor Salaries* than it did in *Current Educational Expenses* for certain categories of expenditures, incorrectly overstating its compliance rate.

MIRACOSTA
SAN DIEGO
SAN MATEO

San Diego, MiraCosta, and San Mateo also made this error, but the error was minor and did not affect compliance.

Source: Districts' accounting records, supporting documentation, and 50 Percent Law compliance reports.

Insufficient Training by the Chancellor's Office Led to Four Districts Incorrectly Reporting Certain Transactions as Instructor Salaries

As we show in the first error type in Figure 5, four districts—El Camino, Napa, Redwoods, and San Diego—incorrectly reported certain transactions as *Instructor Salaries*—or the numerator—of the 50 percent formula. Had the districts reported these transactions correctly, three of the districts would have been noncompliant with the 50 Percent Law. Districts report transactions into different categories when submitting their financial reports. One reporting category is *Other Operating Expenses*, which includes transactions for items such as contract services, utilities, and insurance. However, districts are only allowed to include some of these transactions in *Instructor Salaries*, or the numerator. Specifically, the Chancellor's Office's guidance indicates that only direct instructional costs associated with Instructional Service Agreements (ISA) from the *Other Operating Expenses* category should be included as *Instructor Salaries*. ISAs are contracts between a district and a public or private entity to provide courses to enrolled students, such as a district contracting with a local fire department to provide fire science training. However, El Camino, Napa, and Redwoods included transactions that did not meet these criteria for inclusion in *Instructor Salaries*, such as expenses for computer software licenses and maintenance contracts. Redwoods explained that it did not know that only direct instructional costs associated with ISAs should be included as *Instructor Salaries*. El Camino explained that the guidance from the Chancellor's Office permits this type of reporting.

We reviewed the guidance and direction that the Chancellor's Office's provides to districts. Specifically, we reviewed the guidance the Chancellor's Office provides to districts on how to report the *Other Operating Expenses* reporting category of *Instructor Salaries* on its website and the form the Chancellor's Office created for districts to use in their financial reporting. Both the Chancellor's Office's website and the form specify that the only transactions districts can report as *Instructor Salaries* for the *Other Operating Expenses* reporting category are direct instructional costs associated with ISAs. A fiscal standards and accountability community college specialist (fiscal specialist) from the Chancellor's Office also confirmed that districts should report only direct instructional costs associated with ISAs as *Instructor Salaries*. However, since Redwoods did not know the criteria for this reporting category and El Camino believed their reporting error was permissible, the guidance needs to be clearer and more training needs to be provided to districts to ensure that the districts are accurately reporting transactions for this category.

Another category of transactions that districts report as part of their financial reports is "Instructional Aides." This category includes salaries for instructional aides, which districts may report as *Instructor Salaries* only for performing instructional tasks. As we discuss later, the Chancellor's Office has not provided the districts with specific guidance about what constitutes "instructional tasks." However, if an instructional aide performs a noninstructional task, then the districts should not report as *Instructor Salaries* the salary for that portion of the instructional aide's work. One district—San Diego—reported instructional aide salaries as *Instructor Salaries* even though the district categorized the tasks those individuals performed as noninstructional, which the 50 Percent Law does not allow.

For example, the district incorrectly reported tasks for institutional support services as *Instructor Salaries*. San Diego explained that it reported these transactions as *Instructor Salaries* based on training and guidance it received from its independent auditors and the Association for Chief Business Officials (ACBO).[4] However, a fiscal specialist at the Chancellor's Office indicated that this type of error would lead to inaccurate reporting.

We recalculated the four districts' compliance rates taking into account these errors. We found that the compliance rates for three districts—Redwoods, Napa, and San Diego—fell below 50 percent in multiple fiscal years we reviewed, as Table 4 shows. The compliance rate for the fourth district—El Camino—remained above 50 percent. When we presented our conclusions to the districts, Redwoods and San Diego claimed that if the errors had been identified before they submitted their financial reports, they would have met compliance by adjusting other expenditures.

Two Districts Incorrectly Categorized Some Personnel as Instructional Aides, and Four Districts May Not Have Prorated Salaries for Instructional Aides for Noninstructional Tasks

During our testing of transactions at the 10 districts, we found that two districts incorrectly categorized noninstructional personnel as instructional aides, reporting their salaries as *Instructor Salaries*. The text box shows requirements in state law for a district to categorize personnel as instructional aides and to report their salaries as *Instructor Salaries*. San Diego and Los Rios were unable to demonstrate that transactions for instructional aides we tested met these criteria. For example, two transactions at Los Rios listed employees with the job title "senior IT technician," and those employees' job descriptions primarily describe technology support tasks. This job title neither designates the employee as an instructional aide nor denotes that the employee performs instructional tasks. As a result of these errors, the districts' reporting to the Chancellor's Office was inaccurate. For Los Rios and San Diego, these errors were not significant enough to cause the district's compliance rate to fall below 50 percent for the years in which the transactions occurred.

Criteria for Reporting Instructional Aide Salaries as *Instructor Salaries*

1. Employee is assigned the basic title of "Instructional Aide" or other appropriate title that denotes that the employee's duties include instructional tasks,

And

2. Employee is employed to assist instructors in the performance of their duties, in the supervision of students, and in the performance of instructional tasks,

And

3. The portion of instructional aide salaries for performing noninstructional tasks must be prorated and excluded from *Instructor Salaries*.

Source: State law.

4 ACBO is a nonprofit entity independent of the Chancellor's Office. Its primary purpose is to provide statewide leadership on CCC business and financial matters and issues.

Table 4
Several of the Errors We Identified Affected Districts' Compliance With the 50 Percent Law

DISTRICT	FISCAL YEAR	TOTAL ERROR AMOUNT	REPORTED COMPLIANCE	ADJUSTED COMPLIANCE RATE*
Napa	2018–19	$228,652	50.38%	49.68%
	2019–20	673,265	50.51	49.27
Redwoods	2020–21	105,570	50.23	49.83
	2022–23	142,572	50.30	49.89
San Diego	2018–19	388,798	50.07	49.93
	2019–20	578,077	50.00	49.80
	2021–22	280,917	50.06	49.95

Source: Districts' trial balances, districts' financial reports, and auditor analysis.

* This recalculation includes all errors identified for these districts.

In the absence of clear guidance from the Chancellor's Office, we cannot determine whether four districts appropriately prorated the salaries of instructional aides for what appears to be noninstructional tasks as *Instructor Salaries*. As we explained previously, state law directs that the salaries of instructional aides who perform instructional tasks may be reported as *Instructor Salaries*. However, districts must prorate and exclude from *Instructor Salaries* the portion of their salaries for performing noninstructional tasks. In our testing, we identified that instructional aides at El Camino, Merced, Rio Hondo, and San Diego had job duties that may include noninstructional tasks. For example, two transactions at El Camino listed several employees with the job title "toolroom/instructional equipment technician," but those employees' job descriptions included various tasks that appear to be noninstructional, such as providing input during budget preparation and researching vendors when purchasing new and replacement equipment. However, the districts did not prorate the salaries of these instructional aides for their time spent on noninstructional tasks. Instead, the districts reported the entire salaries of these employees as *Instructor Salaries*.

We asked the Chancellor's Office for clarification about its guidance related to these instructional aides and their time spent on noninstructional tasks. The Chancellor's Office's legal counsel explained that the determination of an employee's instructional tasks is left to the discretion of the district. The legal counsel also stated that whether activities are instructional or noninstructional in nature would have to be determined by the totality of the circumstances given the particular employee's job description. The Chancellor's Office's lack of guidance on what constitutes a noninstructional task could lead districts to incorrectly or inconsistently report instructional aide salaries for noninstructional tasks as *Instructor Salaries*, thereby incorrectly increasing their compliance rate.

Because the Chancellor's Office Does Not Review Financial Reports, It Did Not Identify Four Districts' Incorrect Reporting

Four districts—MiraCosta, Napa, San Diego, and San Mateo—incorrectly reported a larger amount in certain categories for *Instructor Salaries* or the *numerator*, than in *Current Educational Expenses*, or the *denominator*, leading those districts to incorrectly overstate their compliance rates. The 50 Percent Law requires districts to also include in the *Current Educational Expenses* all transactions that are in *Instructor Salaries*. This means that a district cannot report a larger amount in *Instructor Salaries* than it reports in *Current Educational Expenses*. Doing so incorrectly leads to an overstated compliance rate. When we reviewed Napa's financial reports, we saw that in fiscal year 2019–20 the district reported $461,786 in *Instructor Salaries* that it did not include in *Current Educational Expenses*, as Figure 6 shows. This error contributed to Napa becoming noncompliant with the 50 Percent Law in that fiscal year. Napa explained that the individual who submitted the report with this error no longer works for the district and the district was unable to locate documentation because of a cyberattack, all of which prevents it from identifying the cause of this error.

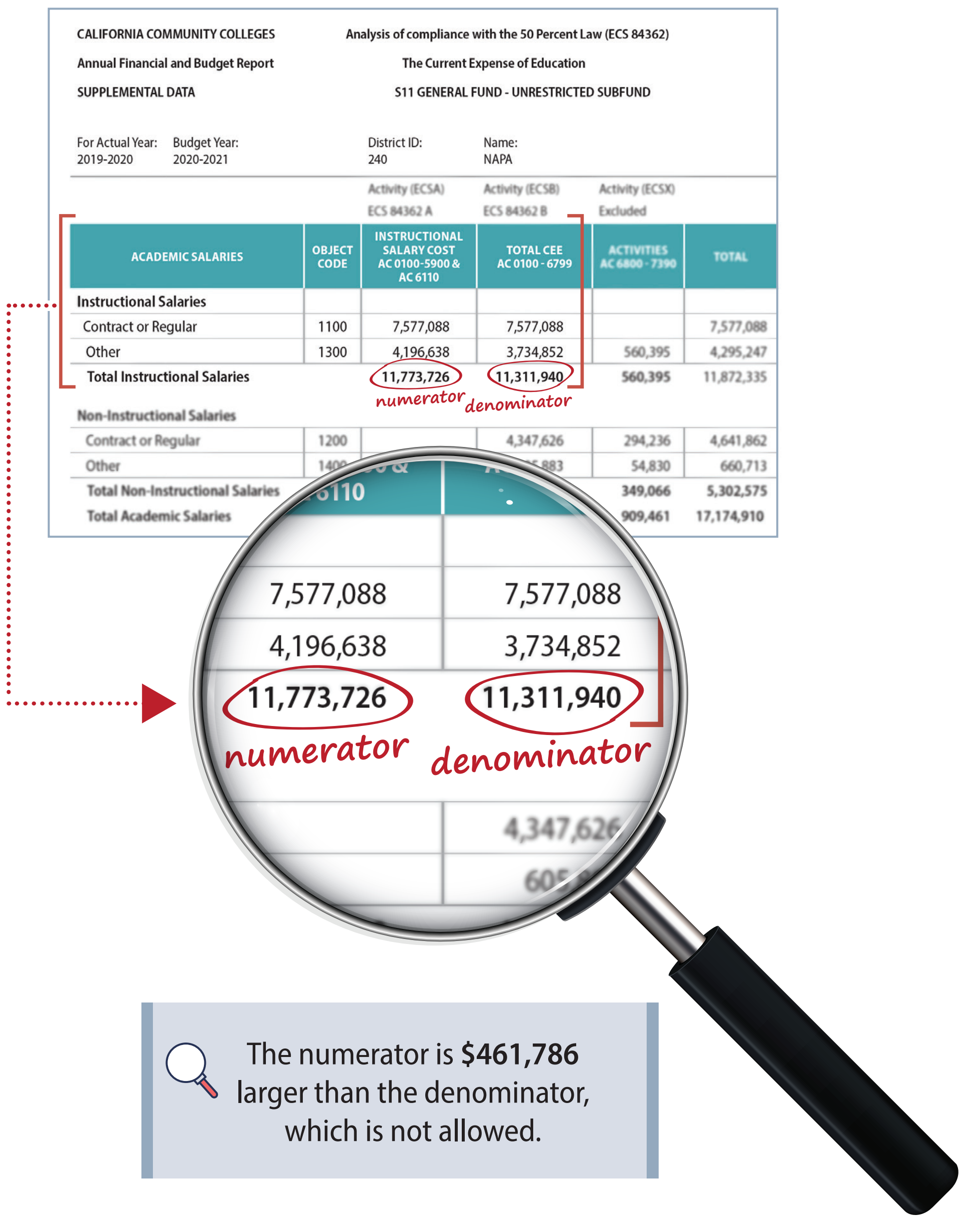
Although we found that three other districts—MiraCosta, San Diego, and San Mateo—made similar errors, these errors were minor and did not affect the districts' compliance with the law. San Diego explained that it believed that reporting transactions in *Instructor Salaries* but not in *Current Educational Expenses* was appropriate, although a fiscal specialist at the Chancellor's Office indicated that this was not the proper way to report those transactions. Regardless, the Chancellor's Office indicated that it does not verify the reported information on the districts' financial reports because it relies on annual audits performed by CPAs. Had the Chancellor's Office performed a simple review of the districts' financial reports, it could have identified these errors just as we did.

The Law Is Unclear About the Use of Lottery Funds, Which Could Have Affected Two Districts' Compliance Rates

Although improperly spending lottery funds is not a type of error we present in Figure 5, our review of a selection of transactions across the 10 districts caused us to question whether two districts properly spent proceeds from the California State Lottery Education Fund (lottery funds). Districts use various funding sources to pay for transactions during the course of a fiscal year. One such funding source that districts use is a quarterly allocation from lottery funds. State law prohibits the use of certain lottery funds for noninstructional purposes. However, two districts we reviewed, Redwoods and Mt. San Antonio, used lottery funds for utility payments and bank fees. We question whether these transactions are for an instructional purpose and therefore an allowable use of lottery funds.

The Chancellor's Office categorizes lottery funds as a form of categorical aid or restricted funding, and districts must exclude categorical or restricted funds from their calculation when reporting their compliance with the 50 Percent Law. Because lottery funds are excluded from the 50 percent formula, the districts excluded these transactions from the 50 percent calculation. Had the districts instead used their unrestricted general fund to pay for these transactions, they would have included those transactions in *Current Educational Expenses*, or the denominator of the 50 percent formula, decreasing their compliance rate. Because the districts potentially used lottery funds for noninstructional purposes, this may have affected their compliance with the 50 Percent Law. However, Mt. San Antonio and Redwoods maintain that had they taken the approach of charging other support services instead of charging utilities to lottery funds, they still would have remained compliant.

Figure 6
Napa Reported a Larger Amount in the Numerator of Its 50 Percent Formula Than It Did in the Denominator


CALIFORNIA COMMUNITY COLLEGES — Analysis of compliance with the 50 Percent Law (ECS 84362)
Annual Financial and Budget Report — The Current Expense of Education
SUPPLEMENTAL DATA — S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020 | Budget Year: 2020-2021 | District ID: 240 | Name: NAPA

ACADEMIC SALARIES	OBJECT CODE	Activity (ECSA) ECS 84362 A INSTRUCTIONAL SALARY COST AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B TOTAL CEE AC 0100 - 6799	Activity (ECSX) Excluded ACTIVITIES AC 6800 - 7390	TOTAL
Instructional Salaries					
Contract or Regular	1100	7,577,088	7,577,088		7,577,088
Other	1300	4,196,638	3,734,852	560,395	4,295,247
Total Instructional Salaries		11,773,726 numerator	11,311,940 denominator	560,395	11,872,335
Non-Instructional Salaries					
Contract or Regular	1200		4,347,626	294,236	4,641,862
Other	1400	[illegible]	[illegible]	54,830	660,713
Total Non-Instructional Salaries		[illegible]	[illegible]	349,066	5,302,575
Total Academic Salaries		[illegible]	[illegible]	909,461	17,174,910

Source: Napa's fiscal year 2019–20 financial report.

The districts may have improperly spent lottery funds, in part, because of unclear guidance about what constitutes an expenditure for a noninstructional purpose. Specifically, until September 2024 when we pointed out to the Chancellor's Office that state law prohibits the use of lottery funds for noninstructional purposes, the Chancellor's Office's website had improperly directed districts to use lottery funds to pay for noninstructional expenses, such as on energy and insurance. Further, in 2021 the Chancellor's Office participated in a presentation at a conference for ACBO that stated this same incorrect guidance. Following our questioning of its website's guidance, the Chancellor's Office agreed that its guidance conflicted with state law and amended its website to remove this guidance. Nevertheless, Mt. San Antonio district maintains that using lottery funds to pay for utilities is appropriate. From the district's perspective, utilities are used for instructional purposes, given that they ensure that instructional space, including classrooms and labs, are functional and suitable for the education of students. Mt. San Antonio noted, however, that it did not have an internal or external legal opinion on this topic. When we asked the Chancellor's Office whether it agreed that using lottery funds to pay for utilities is using the funds for an instructional purpose, its general counsel stated that it had not issued a legal opinion on the matter and that districts have discretion on how they choose to use lottery funds as long as those uses are consistent with state law.

To gain further clarification about the appropriate use of lottery funds, we asked a representative from the California Department of Education (CDE), which also provides guidance on the use of lottery funds, whether the department would consider a district's use of lottery funds to pay for utilities to be a noninstructional or instructional purpose. Similarly, CDE indicated that it does not provide advice on specific expenditures of lottery funds and that the use of lottery funds is solely at the discretion of the districts within state law parameters. Our office was unable to identify any definitions in state law for what constitutes an expenditure for instructional or noninstructional purposes in relation to districts' use of lottery funds. The Chancellor's Office's lack of direction on whether spending lottery funds on utilities is for an *instructional or noninstructional purpose*, in combination with its former incorrect guidance, indicates that it needs to examine and issue additional direction about this matter in relation to the 50 percent calculation.

The Chancellor's Office Must Improve the Training and Guidance It Provides to Districts Regarding Compliance With the 50 Percent Law

Because of the errors we identified in the districts' reporting, we reviewed and assessed the training and guidance that the Chancellor's Office provides to districts and interviewed Chancellor's Office staff about its training and guidance. We found that the Chancellor's Office's training and guidance is insufficient and should be improved. Additionally, it does not perform its own review of districts' financial reporting and the annual audits performed by CPAs that the Chancellor's Office relies on did not catch the errors we identified. Figure 7 shows the results of our review.

Figure 7
Errors in District Reporting Can Be Attributed, in Part, to the Chancellor's Office's Limited Oversight of Districts' Compliance With the 50 Percent Law

Insufficient Training & Guidance

- The errors we identified across multiple districts demonstrates that the Chancellor's Office's training is insufficient.
- The Chancellor's Office's current guidance is sometimes incorrect and unclear.

No Verification of Districts' Reporting

- Districts submit financial reports with clear errors that simple reviews of the districts' reports can identify.
- The Chancellor's Office indicated that it does not validate districts' financial reports.

Errors in Districts' Reporting Are Not Identified

- The Chancellor's Office indicated that it relies on CPAs contracted by the districts to verify the accuracy of financial information in financial reports.
- CPAs at the districts we reviewed did not identify the issues we discovered.

Source: Chancellor's Office documents and auditor analysis.

A fiscal specialist at the Chancellor's Office explained that it does not offer scheduled trainings to districts about reporting their compliance with the 50 Percent Law unless districts specifically request assistance. The fiscal specialist stated that instead ACBO provides trainings to district administration and CPAs at the twice-annual ACBO conferences in which the 50 Percent Law is a frequent topic for workshops. The fiscal specialist further explained that the districts are responsible for interpreting and applying the law according to their own unique financial circumstances and that there is no one-size-fits-all approach. She said that the Chancellor's Office remains available to provide technical support upon request, ensuring that districts have the necessary support while upholding the principle of local governance and decision-making. However, we disagree with this approach and believe it is insufficient when we consider the quantity and frequency of errors we identified. Furthermore, the lack of training is compounded by the sometimes unclear or incorrect guidance the Chancellor's Office provides. As a result, the Chancellor's Office should provide regular trainings to districts on reporting for the 50 Percent Law and should clarify its guidance to be clearer.

Further, we believe that the Chancellor's Office should also perform its own review of the districts' reporting of compliance with the 50 Percent Law, and it should update its guidance for the CPAs. The vice chancellor of college finance and facilities planning at the Chancellor's Office explained that it does not have the capacity to audit and verify the information districts report in their financial reports. Each year, districts have all of their financial statements audited by CPAs. The CPAs then publish reports detailing the opinions of these audited financials. As a part of these audit reports, the CPAs publish opinions on districts' compliance with various state laws, including the 50 Percent Law. We reviewed the 50 Percent Law portion of the audited financial reports CPAs published for the 10 selected districts for fiscal years 2018–19 through 2022–23, and found that the CPAs did not identify the errors we identified.

The Chancellor's Office's Contracted District Audit Manual (audit manual) includes suggested audit procedures for the CPAs to perform related to the districts' reporting of compliance with the 50 Percent Law. We spoke with two CPA firms—one of whom noted that it is an auditor of more than a third of the districts in the State—who explained that they perform all the suggested audit procedures. However, because the CPA firms did not identify the errors that we did in our review, it is clear that more needs to be done to ensure accurate reporting. The Chancellor's Office should review and update its guidance in the audit manual where necessary for the CPAs to ensure that CPAs identify these errors. The Chancellor's Office should also conduct its own review of the districts' financial reports, such as reviewing the forms submitted by the districts to identify clear errors of misreporting and flag potential areas for concern.

We identified some of these same problems in an audit on this subject that our office issued 25 years ago. In our October 2000 report, *California Community Colleges: Poor Oversight by the Chancellor's Office Allows Districts to Incorrectly Report Their Level of Spending on Instructor Salaries,* Report 2000-103, we found that districts made errors in calculating their compliance with the 50 Percent Law. These errors included increasing the *Instructor Salaries* by including costs for noninstructional assignments and reducing the *Current Educational Expenses* by excluding activities that should have been included. In our October 2000 audit, we made eight recommendations to the Chancellor's Office to address these errors. However, at the time of our current audit, the Chancellor's Office had only fully implemented one recommendation from that audit: we had recommended that the Chancellor's Office expand suggested audit procedures for district CPAs to detect errors in risky areas, such as instructor reassignments and exclusions from *Current Educational Expenses*, which it has done. When we asked the Chancellor's Office about why it had fully implemented only one of our eight recommendations, a fiscal specialist at the Chancellor's Office could not provide an explanation because historical records from the time of our October 2000 audit are not readily available. Nevertheless, the errors we identified in our previous report persist today, and the Chancellor's Office must address them to ensure that districts accurately report their compliance with the 50 Percent Law.

The Chancellor's Office Has Not Followed Its Exemption Process and Lacks an Effective Mechanism for Holding Noncompliant Districts Accountable

During the last decade, the Chancellor's Office has not required noncompliant districts to follow the process for filing an exemption request or a plan for achieving compliance (compliance plan). Five of the 73 districts reported they were noncompliant at least once from fiscal years 2018–19 through 2022–23, and four of those districts did not follow the exemption process. State law authorizes a district that does not comply with the 50 Percent Law to apply to the Chancellor's Office for an exemption. Districts applying for an exemption must meet criteria established in state law, as we describe in the text box. If a noncompliant district does not receive an exemption from the CCC Board of Governors, state law requires that it submit a compliance plan detailing how it will spend the deficient amount for *Instructor Salaries* during the next fiscal year. The deficient amount is the nonexempt amount by which the district fell short on spending on *Instructor Salaries* to comply with the 50 Percent Law. Districts that fail to comply with the 50 Percent Law risk losing part of their state apportionment equivalent to the deficient amount. Despite these requirements, according to a fiscal specialist from the Chancellor's Office, the Chancellor's Office has not withheld any district's apportionment during the last decade because of noncompliance with the 50 Percent Law.

Exemptions From the 50 Percent Law Require the District to Demonstrate *Serious Hardship* or That Compliance Would Result in the Payment of Classroom Instructor Salaries in Excess of Those Paid by Comparable Districts

Serious hardship are conditions under which:

- Complying with the 50 Percent Law would have prevented the district from discharging financial liabilities.
- The first year of new funding resulted in the district's inability to meet the requirements of the 50 Percent Law.
- Unanticipated, unbudgeted, and necessary spending prevented compliance with the 50 Percent Law.
- The district has expended funds with the agreement of the district's academic employee representative or, if none exists, the academic senate, and the district can document the necessity of, and adverse impact of not spending, the funds.

A district will be considered to have paid salaries in excess of those paid by comparable districts when, among other requirements, its spending on salaries of classroom instructors exceeds those of other districts of comparable type and functioning under comparable conditions.

Source: State law.

We identified five of the 73 districts that were responsible for a total of 16 instances in which a district reported noncompliance with the 50 Percent Law from fiscal years 2018–19 through 2022–23. State law requires a noncompliant district seeking an exemption to file an initial exemption application by September 15 following the year of noncompliance. The initial exemption application serves as a notification to the Chancellor's Office that the district may not meet compliance with the 50 Percent Law and marks the beginning of a two-step process.

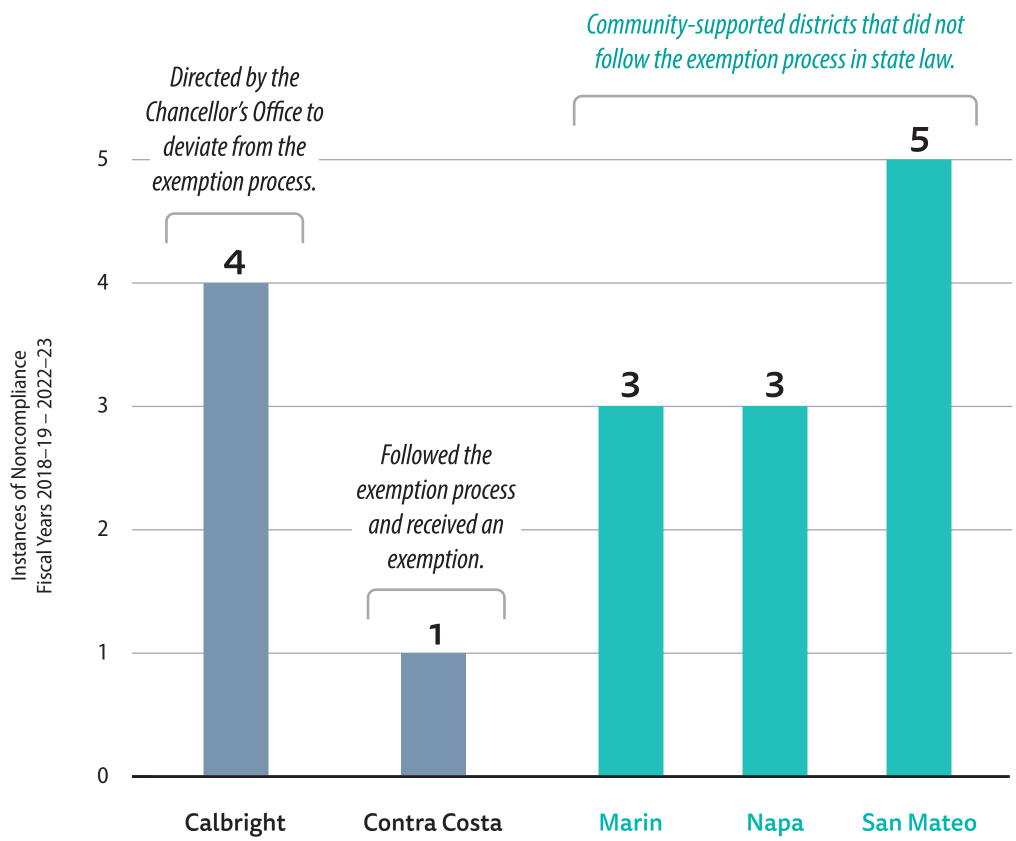
According to the Chancellor's Office, the first step of the exemption process entails the Chancellor's Office offering guidance to the district aimed at improving various aspects of the district's accounting practices, such as expense allocation, accounting code usage, and fund optimization, to help bring the district into compliance with the 50 Percent Law. If, after these efforts, a district determines that it is still noncompliant, the second step is for the district to proceed with the exemption process by submitting to the Chancellor's Office a second exemption form along with additional supporting information. The additional supporting information must explain how the district's exemption request meets the applicable requirements, such as by indicating how certain costs qualify as "serious hardship" and by certifying that the district has provided a copy of the application to the exclusive representative of the district's academic employees and the district or college academic senate. The CCC Board of Governors is responsible for approving exemption requests.[5] Only one district, Contra Costa, followed the entire exemption process in fiscal year 2021–22, including submitting the exemption forms and additional supporting information, and it ultimately received an exemption for serious hardship.

Another district, Calbright, was responsible for four of the 16 instances, but the Chancellor's Office did not require that it follow the exemption process. In 2018, the State created the California Online Community College District, later named Calbright College, to provide working adults access to high-quality, affordable, and flexible opportunities to pursue postsecondary education. From fiscal years 2019–20 through 2022–23, Calbright's reported compliance rate ranged from zero to nearly 6 percent, and the district's annual audits found it to be out of compliance, noting that it did not apply for an exemption in those years as state law requires. In 2022, the Chancellor's Office issued a letter granting Calbright an exemption from complying with the 50 Percent Law, citing the college's lack of accreditation and its ongoing development of educational programs and its hiring of instructional faculty. As the Chancellor's Office's general counsel explained to us, Calbright received the exemption because it was in its start-up phase and did not receive state apportionment. In the exemption letter, the Chancellor's Office also explained that it would allow the district to deviate from the exemption process established in law by not requiring Calbright to submit the second exemption application. When we asked for the legal basis allowing the Chancellor's Office to exempt Calbright from having to submit the second exemption application, the Chancellor's Office's general counsel did not provide one but informed us that going forward it will require Calbright to follow the two-step exemption process prescribed in law.

The Chancellor's Office did not require noncompliant districts to submit compliance plans with the requisite information. In the remaining 11 of the 16 instances in which districts did not comply with the 50 Percent Law, the three noncompliant districts did not file for an exemption and were therefore required to submit compliance plans in accordance with state law. In all 11 instances, the districts were community-supported districts: Marin, Napa, and San Mateo. San Mateo is responsible for five instances, as Figure 8 shows. However, in each instance these districts either did not file a plan, or filed plans that did not detail how those districts intend to spend the deficient amount in the next fiscal year to become compliant. Although the Chancellor's Office's letter to districts requesting compliance plans directs the districts to include any details on any plans and activities that the district has in place to resolve the deficiency, the Chancellor's Office does not instruct the districts to develop a plan as to how the deficient amount will be expended for salaries of classroom instructors during the next fiscal year, as required by state law. As a result, the Chancellor's Office continues to accept insufficient plans that do not commit to correcting any deficiency.

5 State law requires the CCC Board of Governors to grant an exemption for any deficient amount that is less than one thousand dollars.

Figure 8
Most Districts That Were Noncompliant With the 50 Percent Law Did Not Follow the Exemption Process in State Law



Source: Chancellor's Office exemption documentation, interviews with Chancellor's Office staff, and other documents.

The Chancellor's Office could not provide documentation indicating that it had obtained certification of the plan from the district's governing board, a requirement for the plans in state law. State law requires that the governing board of the district certify compliance plans and that those plans include expenditures for *Instructor Salaries* over and above the amount regularly budgeted for the year. A fiscal specialist from the Chancellor's Office explained that the Chancellor's Office does not currently verify whether the districts' boards of governors or governing boards have approved the compliance plans. The Chancellor's Office explained that it operates on the assumption that districts will adhere to their own internal governance and approval protocols before submitting the plans. However, she agreed that the law does mandate that districts present their plans to their governing boards for certification and indicated that the Chancellor's Office is considering measures to verify this in the future.

If a district does not become compliant within two years, state law requires an amount equal to the deficient amount to be deducted from apportionments that the district receives from the State. According to the Chancellor's Office, this enforcement mechanism applies only to a district's state apportionments and not to categorical funding, which the Chancellor's Office defines as funds for which the State has indicated a specific purpose, such as student housing or disabled student programs. Therefore, even though community-supported districts make up the majority of districts that are noncompliant, withholding of state apportionments as a means for enforcing the 50 Percent Law would not affect community-supported districts because they do not receive state apportionments. This same principle would apply to Calbright for the same reason, even though it is not a community-supported district. Nevertheless, state law requires all districts—including community-supported districts—to comply with the 50 Percent Law. Without a change to the 50 Percent Law, the Chancellor's Office will continue to lack a mechanism to enforce the 50 Percent Law for community-supported districts.

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Available Data Indicate That Districts' Investment in Administrators Has Increased at a Greater Rate Than Their Investment in Faculty

Key Points

- Although state law requires, and the Chancellor's Office implements, a statewide educational and fiscal accountability system that provides performance data on students, programs, and institutions, we identified concerns with the salary and staffing data that made us question whether the Chancellor's Office and other stakeholders can rely on the data.

- Available data show that districts' investment in administrators has outpaced investment in faculty and support staff. Although districts have discretion to create new administrator positions, districts documented inconsistent justifications for creating those positions.

We Identified Anomalies and Discrepancies in the Statewide Staffing and Salary Data We Reviewed

To identify changes in districts' staffing, compensation, and operating budgets for administrative positions, we obtained full-time equivalent (FTE) staffing data and total salary data for administrators, faculty, and support staff from the Chancellor's Office. The Chancellor's Office provided us with data in the three categories we detail in the text box based on information that districts submit to it. In proposing the 50 Percent Law, the Senate fact-finding committee report intended to address the costs of employing personnel outside the classroom relative to inside the classroom. For this audit, we refer to executive, administrative, and managerial personnel as *administrators.* In our review of the Chancellor's Office's statewide FTE staffing and salary data and of data from the 10 districts we reviewed, we identified anomalies and discrepancies that made us question its accuracy and reliability.

Chancellor's Office Employment Categories

Administrators: Includes executive, administrative, and managerial persons such as presidents, vice presidents, deans, assistant deans, associate deans, and any other administrators whose assignments require primary responsibility for management of the institution or department, and development of management policies or general business operations.

Faculty: Includes faculty who hold academic-rank titles such as counselor, librarian, professor, associate professor, lecturer, healthcare, learning disabilities, and others.

Support: Includes clerical, technical—such as engineering aides, instructional aides, lab assistants, and athletic program assistants—skilled crafts like electricians and carpenters, service and maintenance staff, instruction and research assistants, and other non-faculty positions.

Source: Chancellor's Office Management Information System data element dictionary.

State law requires, and the Chancellor's Office implements, a statewide educational and fiscal accountability system that provides data on students, programs, and institutions. The system the Chancellor's Office implemented is its Management Information System (MIS). State law intends for this accountability system to help identify the educational and fiscal strengths and weaknesses of the CCC and to improve the quality of education. As a condition for receiving certain funds in the annual Budget Act, each district must submit data annually to the Chancellor's Office. The Chancellor's Office publishes much of this data on its website. Because of the anomalies and discrepancies we identified in districts' reporting of FTE staffing and salary data, stakeholders in the CCC may not be able to rely on data to help accomplish the intended purpose of this accountability system.

Our analysis of data across all 73 districts identified more than 40 anomalies in nine districts for FTE staffing data and more than 45 anomalies in five districts for salary data from fiscal years 2012–13 through 2023–24.[6] Data *anomalies* are irregularities that could indicate errors or omissions in the data. For example, Victor Valley did not report any FTE for administrators, faculty, or support staff in fiscal years 2021–22 and 2022–23, and Feather River did not report any FTE for administrators, faculty or support staff for fiscal year 2015–16. Similarly, two districts—Citrus and Feather River—reported that they did not have any FTE for administrators in fiscal year 2022–23. In another example, Mt. San Jacinto reported less than one FTE for administrators and support staff from fiscal years 2020–21 through 2023–24, even though it reported 55.23 FTE for administrators and 322.71 FTE for support staff in fiscal year 2019–20. Because Mt. San Jacinto's enrollment increased slightly from about 11,835.06 total student FTE in fiscal year 2019–20 to 12,043.92 total student FTE in fiscal year 2022–23, we question whether the district's reported data of less than one FTE for administrators during these years were valid. We also identified potential errors in the salary data reported to the Chancellor's Office. Five districts—Barstow, Cabrillo, Shasta-Tehama-Trinity, Southwestern, and Victor Valley—reported $0 salary totals in certain years. For example, Barstow reported no salary data for any of the staff categories in fiscal years 2017–18 and 2018–19. These anomalies made us question whether districts may have misreported the data or not reported data at all. Because we did not audit these districts, we did not follow up about these anomalies.

Of the 10 districts we reviewed, we found multiple discrepancies in the data from three districts—MiraCosta, Napa, and Redwoods—when comparing the aggregate salary data that districts provided to the Chancellor's Office to the salary data that the districts provided to us. Data *discrepancies* occur when the same data provided by two different entities does not match. For example, officials at Napa could not provide the original data that it submitted to the Chancellor's Office because the person who processed and submitted the data for many years had retired. To validate its data submissions, we compared the data files Napa provided to us with those that the district provided to the Chancellor's Office. Although we expected these files to match, we found that the total faculty salary data differed by 39.90 percent to 74.34 percent from fiscal years 2013–14 through 2023–24 and that the support staff total salary data differed by 4.68 percent to 25.01 percent during the same period. Similarly, we identified discrepancies in Redwoods' total salary data for faculty. From fiscal years 2020–21 through 2023–24, the total faculty salary data that Redwoods provided to us differed from the Chancellor's Office's data by 7.92 percent to 31.22 percent, respectively. MiraCosta officials acknowledged that it had

6 The data we reviewed contained more than 2,600 data points for the FTE data and more than 5,200 data points for the salary data.

discrepancies in its salary data because of a system error, resulting in discrepancies as large as 62.08 percent for total faculty salaries from fiscal years 2016–17 through 2023–24, the only years that the data were readily available.

Although we found that the data San Mateo provided matched the Chancellor's Office data, San Mateo asserted that the data the Chancellor's Office provided to us did not accurately reflect the district's administrator FTE numbers. To demonstrate this, San Mateo provided us with data from its payroll system.[7] These district-provided data showed that the district's administrator FTEs increased by 17 percent during the period we reviewed—the number of administrator FTEs grew from 48 in fiscal year 2013–14 to 56 in fiscal year 2023–24. The data the Chancellor's Office provided showed an increase of 45 percent, with the number of administrator FTEs growing from 38 in fiscal year 2013–14 to 55 in fiscal year 2023–24.

These anomalies and discrepancies call into question whether the Chancellor's Office and other stakeholders can rely on the data. The vice chancellor of workforce and research in the Chancellor's Office agreed that creating additional checks, such as notifying districts that submit fewer than one FTE or less than one dollar for salaries, may help identify inaccurate reporting. Further, he said that additional training and guidance for their use of MIS may help prevent districts from making errors in the future. He indicated that the Chancellor's Office is in the nascent stages of implementing training and additional guidance for submitting data to MIS and did not have any planning documents to provide at the time of our audit.

Due to the anomalies we identified in the statewide FTE staffing and salary data and the discrepancies we identified at some of the districts, we question the precision of these data. Further, because it is the most readily available source of the aggregate data across 73 districts, we present the Chancellor's Office's data in the next section and in Appendix C.

Districts' Investments in Administrators Has Generally Outpaced Investments in Faculty and Support Staff

Although the Senate fact-finding committee report that proposed the 50 Percent Law sought to direct more school funding toward teacher salaries rather than to personnel outside the classroom, the districts reported an increase in administrators and their salaries compared to FTEs and salaries of faculty and support staff, which calls into question how effectively the law has accomplished this goal. Several factors may account for this increase, such as the need to administer expanding grant programs. Further, some administrator positions may rely on restricted funding, which the 50 percent formula excludes and those salaries, therefore, do not affect a district's compliance with the 50 Percent Law. Although districts have the discretion to create new positions, districts provided inconsistent information documenting the need for adding new administrators we reviewed. Regardless, districts reported improved student success across several metrics.

7 We did not perform an assessment of the reliability of the district's payroll data.

The Extent to Which Spending on Administrators Affects Districts' Compliance With the 50 Percent Law Is Uncertain

As we discuss in the Introduction, by applying percentage guidelines for districts expending state funds for teachers' salaries, the 50 Percent Law established a minimum percentage to be spent on teaching services relative to administrative services and other educational expenses. According to the report of the Senate fact-finding committee, upon which the 50 Percent Law was based, the law in effect at the time tended to encourage the employment of personnel outside the classroom.

However, the statewide staffing and salary information we obtained from the Chancellor's Office did not identify whether districts paid administrators from unrestricted funds or from restricted funds. If districts fund these administrator salaries with restricted funds, it is possible that districts could increase their spending on administrators without negatively affecting their compliance rate because the 50 percent formula excludes restricted funds. Thus, all of the staffing and salary information we present in this section includes all administrators, both those included and excluded from districts' 50 percent compliance calculations.

Administrator FTEs and Salaries Have Increased at a Faster Rate Than Have Those for Faculty and Support Staff

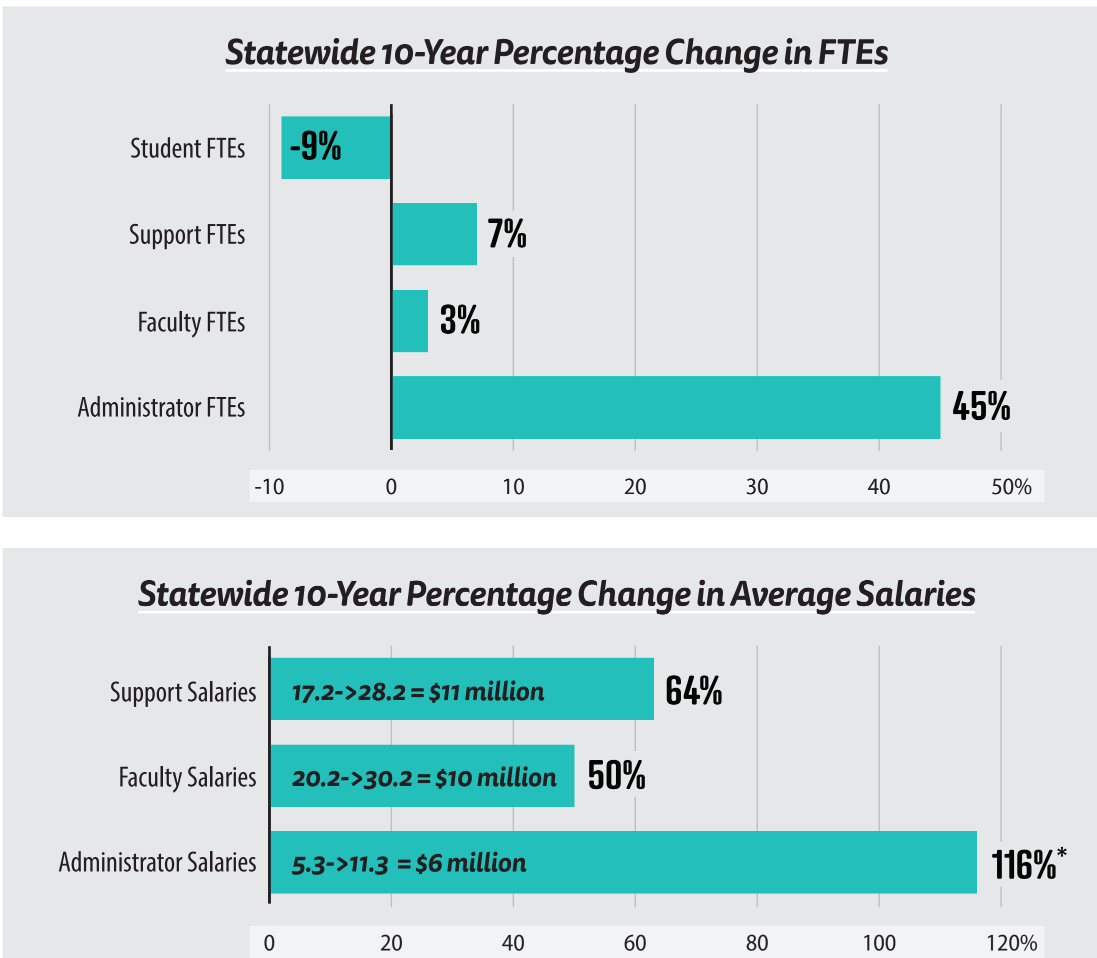
According to the statewide FTE staffing data from the Chancellor's Office, administrator positions have increased at a higher rate than those for faculty or support staff, as Figure 9 shows. Specifically, FTEs for administrators have increased by 45 percent from fiscal years 2013–14 through 2023–24, but faculty FTEs have only increased by only 3 percent during that same time period. We provide detailed information on FTEs by district in Appendix C.

Like statewide trends, administrator FTE growth outpaced that of FTEs for faculty and support staff at most of the districts we reviewed, as Table 5 demonstrates. The districts gave various reasons for increasing the number of administrator positions. In general, most districts indicated that a contributing factor for the increase in administrator FTEs was the expansion of categorical or restricted funding programs, many of which require personnel to oversee and manage. MiraCosta, whose administrator FTEs grew by more than 85 percent from fiscal years 2013–14 through 2023–24, indicated that it created new positions, in part, to manage programs that the Legislature expanded, including programs such as Dual Enrollment and Guided Pathways.[8] The district indicated that in fiscal years 2022–23 and 2023–24, it created other new administrator positions, including two grant-funded positions whose funding was included in the grant proposals or were requirements of the grant. Similarly, other districts, such as Los Rios and Rio Hondo, reported the need for additional administrator positions, in part, to oversee new or expanding grant programs. Los Rios saw an increase in administrator FTEs of more than 30 percent,

8 Dual Enrollment allows students to take community college classes while still in high school, and Guided Pathways is a framework to advance equity and to holistically support students' academic and non-academic needs.

and Rio Hondo's administrator FTEs increased by more than 65 percent from fiscal years 2013–14 through 2023–24. Mt. San Antonio explained that the primary factors contributing to the increase in new administrator positions were expanding student support services and implementing new grant-funded or restricted-funded programs. Mt. San Antonio saw an increase of more than 38 percent in administrator FTEs during the same period.

Figure 9
Administrator FTEs and Salaries Significantly Increased From Fiscal Years 2013–14 to 2023–24 Compared to Student, Faculty, and Support Staff FTEs



We observed that some districts used restricted funding, such as certain grants, to create and pay for administrator positions. These positions would not be included in the 50 percent calculation.

Source: Chancellor's Office FTE and salary data, and district transaction documentation.

Note: We identified numerous anomalies and discrepancies in the statewide data that made us question its precision and reliability. However, because it is the most readily available data for all 73 districts, we present the numbers in this graphic.

* Percentage change may differ slightly due to rounding.

Table 5
Administrator FTE Growth Generally Outpaced FTE Growth for Faculty and Support Staff at Most of Our 10 Districts From Fiscal Years 2013–14 Through 2023–24

DISTRICT	ADMINISTRATOR FTE 10-YEAR CHANGE	FACULTY FTE 10-YEAR CHANGE	SUPPORT STAFF FTE 10-YEAR CHANGE	STUDENT ATTENDANCE FTE 10-YEAR CHANGE
El Camino	13.79%	14.28%	4.77%	-10.17%
Los Rios	30.61	1.35	5.05	-11.32
Merced	-2.80	20.47	21.90	6.16
MiraCosta*	85.79	13.16	38.88	-15.24
Mt. San Antonio	38.84	3.65	35.47	11.80
Napa	-11.21	-4.53	-5.20	-41.20
Redwoods	22.99	-13.21	12.26	-7.30
Rio Hondo	65.63	13.24	16.12	-11.50
San Diego	86.37	16.25	-4.01	-10.39
San Mateo†	44.87	2.77	38.55	-19.71

Source: Chancellor's Office FTE staffing and student FTE attendance data.

Note: We identified numerous anomalies and discrepancies in the statewide data that made us question its precision and reliability. However, because it is the most readily available data for all 73 districts, we present the numbers in this graphic.

* MiraCosta asserted that its administrator FTE growth displayed in the table was not accurate due to coding errors in its MIS data submissions, and it asserts it has since corrected those errors. MiraCosta claims that its administrator FTE positions grew 29 percent from fiscal years 2014–15 through 2023–24.

† Although we found that the data San Mateo provided matched the Chancellor's Office data, San Mateo asserted that the data the Chancellor's Office provided to us did not accurately reflect the district's administrator FTE numbers.

Although outpaced by increases in administrator FTEs, statewide faculty and support staff FTE data nonetheless show slight increases from fiscal years 2013–14 through 2023–24, as Figure 9 shows. Some districts reported that several factors may have contributed to the smaller increases in faculty FTEs, two of which include decreased student enrollment exacerbated by the pandemic and fewer classes offered because of changes to state laws enacted in 2017 and 2022, respectively. These changes generally required that community colleges maximize the probability that students will enter and complete transfer-level or college-level courses in English and mathematics within a one-year time frame, and the laws generally prohibit colleges from requiring students to enroll in pre-transfer-level classes in English and mathematics under certain conditions.

Some districts asserted that these changes resulted in a reduced number of remedial classes that community colleges offer and that this reduction in classes subsequently led to a reduction in faculty positions. Some districts indicated that the Faculty Obligation Number (FON) may also drive faculty staffing levels. The FON generally requires districts to adjust the number of full-time faculty in proportion to changes in student enrollment. Therefore, declining student enrollment rates, which we saw statewide from fiscal years 2013–14 through 2023–24, may have contributed to a district's decision to increase full-time faculty positions at smaller rates. Additionally, statewide support staff

FTE data showed an increase of 7 percent from fiscal years 2013–14 through 2023–24. Some districts indicated that increased staffing was for new support programs that respond to the changing needs of students.

Additionally, the statewide salary data indicate that administrator salary growth has also outpaced that of faculty and support staff, as Figure 9 shows, which is similar to the FTE staffing trends. Specifically, from fiscal years 2013–14 through 2023–24, average total administrator salaries have increased by 116 percent, and average total faculty and support staff salaries have increased by 50 and 63 percent, respectively. Although administrator salaries grew at a higher rate than salaries for support staff or faculty, the average total amount districts spent on administrator salaries increased by $6 million, and the average total salaries for support staff and faculty increased by more than $10 million each. In fiscal year 2023–24, the average total amount spent on faculty salaries was nearly three times larger—$30.2 million—than that spent on administrator salaries—$11.3 million—likely because there are far more faculty than administrators.

The districts provided different reasons for the increases in administrator salaries. Rio Hondo district officials explained that the district performs regular salary studies for administrator positions to ensure that they are competitive and that it has also had cost-of-living adjustment increases. San Diego explained that the district has split up previously consolidated administrator positions, created new administrator positions, and revised its administrator salary schedules, which has caused the FTEs and total salaries to increase. Los Rios officials explained that because administrator positions are the hardest positions to fill and retain, the district tries to offer competitive salaries for those positions. The district further stated that it puts more compensation into the salaries and less into the benefits for administrator positions, but faculty compensation tends to include more compensation in the benefits side. Nevertheless, we could attribute the increase in average total salaries to districts' adding additional positions and to increasing compensation. We provide detailed information on total salaries by each of the 73 districts for administrator, faculty, and support staff in Appendix C.

Districts Have the Discretion to Create New Administrator Positions, but They Have Provided Inconsistent Justifications for Doing So

Districts have the discretion to create new administrator positions. State law requires each community college district to fix and prescribe the duties to be performed by those working in community college service in the district. However, we identified no state law requiring the districts to consider the impact on students' academic success when creating new administrator positions. Nevertheless, the Audit Committee asked us to assess whether districts' justifications for creating new administrator positions demonstrate that the new positions would contribute to improved academic success or address an increased workload. To do so, we reviewed districts' documentation, such as Position Requisition forms, or other sources detailing the justifications for a selection of recently created administrator positions at the 10 districts we reviewed. Our review included the eight districts that had an increase in administrator positions, as Table 5 shows. However, one district—Los Rios—was not able to provide us with the documentation justifying new positions because the process it uses to approve new positions often takes place within committees that are not always required to maintain formal records. Los Rios officials further explained that in some cases, the administrator who created the position was no longer with the district, making it difficult to retrieve any related documentation.

Excerpt From a Document Justifying the Addition of a Vice Chancellor Position

"The San Diego Community College District's strategic planning process has established a vision for ensuring the success of all students and expanding diversity, equity, inclusion, accessibility, and anti-racism in all aspects of district operations. To achieve the vision, the strategic plan includes goals and objectives to address student success, academic excellence, workforce development, financial health, facilities, and resiliency. Achieving the goals is essential for the District's ongoing operational integrity, ability to expand programs and services to students, attract and retain a highly skilled and qualified workforce, and invest in the infrastructure necessary to sustain an increasingly dynamic array of instructional programs and student supports."

Source: San Diego board agenda item documentation.

Although we did not identify a law requiring them to do so, we found that the districts we reviewed did not consider the effect on student success when creating new administrator positions. Some districts' justifications generally mentioned student success, but they did not specifically mention how the positions would improve student success metrics, which are tied to state funding. As one example of such a justification, we display in the text box San Diego's materials supporting the creation of a new vice chancellor position within a larger reorganization, such as by changing the responsibilities of departments. This justification does not directly tie the added position to student success metrics used in state funding.

Our review of districts' forms for creating positions found that many districts' justifications referenced workload. However, some districts' justifications did not always make a direct connection to workload needs. For example, San Mateo's documentation for adding a dean of enrollment services and support programs simply listed the description of the position's responsibilities as justification for creating the position: the dean would serve as a technical advisor to review and resolve matters of regulatory interpretation related to the enrollment services, financial aid, and broader student services compliance areas of the college. Although the justification for this dean position did not directly identify an increased workload, San Mateo's justification for reinstating a different position—the director of auxiliary services—did cite increased workload. San Mateo's justification for that position mentions that the district assessed the responsibilities and reporting structure of the position and reinstated the position to meet existing district needs.

In another example, we reviewed documentation indicating that El Camino created an associate dean of library and learning resources because the responsibilities of the division had expanded substantially in areas of Dual Enrollment, non-credit, and Guided Pathways, and the division needed more administrative support. Redwoods created a manager of Native American student success and support, which it stated is a required position to manage a specific grant. The justification detailed only what program the position would oversee. Further, Mt. San Antonio added a director of distance learning and instructional technology to strengthen efforts to increase enrollment, retention, and student success across racial and ethnic groups in online classes. The justification documentation included adding a new administrative specialist position to support the new director at a total salary and benefits of

$97,000. However, in the absence of direction in the accounting manual, we did not expect to find, nor did we find, consistent information from the districts tracking the increased costs for administrative support for newly created administrator positions, as the audit objectives requested that we review.

Because of inconsistencies in the justifications we reviewed and the growth in the number of administrators—and to promote transparency for oversight boards and members of the public—districts could benefit from more consistently ensuring that they thoroughly justify the need for creating administrator positions. Although districts have discretion to create new positions, the Legislature could consider requiring districts to consistently and thoroughly document their justifications when creating new administrator positions by including whether the position is needed for increased workload or, if applicable, how the position will contribute to student success. If the district creates the position to improve student success, the district should identify the student success metrics by which it will measure that success.

Regardless of Staffing Changes, Student Success Metrics Have Improved

In addition to statewide increases in FTEs and salaries for administrator, faculty, and support staff, student success outcomes appear to have increased statewide during the last five fiscal years. The Student Centered Funding Formula (SCFF) provides funding to community college districts, in part, according to student success metrics. The Chancellors' Office uses the student success metrics listed in the text box when determining the SCFF. State law assigns a point value to each of the student success metrics as part of the funding formula for the districts. For example, districts receive four points for each associate degree for transfer it grants and three points for each bachelor's degree granted, determined by a three-year rolling average. State law also requires the Chancellor's Office to publish on its website the data it uses to determine the student success portion of funding allocations. We used the data and weighted metrics the Chancellor's Office published to determine how student success has changed from fiscal years 2018–19 through 2023–24. Although we did not determine the causes of changes in student success outcomes, the data indicate that student success outcomes have improved during those years. For example, from fiscal years 2018–19 through 2023–24, associate degrees for transfer have increased by 10 percent and students completing transfer level math and English courses have increased by 33 percent, while the student population has dropped by about 7 percent. Many factors could contribute to the changes in student success outcomes, such as changes in state law and the effects of the pandemic. We did not perform data validation or

Student Success Metrics Include the Number of Students Who Receive:

- Associate Degree for Transfer
- Associate Degree
- Bachelor's Degree
- Credit Certificate
- Completion of Transfer Level Mathematic and English
- Successful Transfer to a Four-Year University
- Nine or More Career Technical Education Units
- Attainment of Regional Living Wage

Source: State law.

assess the reliability of the data the Chancellor's Office published. Because of these factors, causal relationships cannot be drawn between student success outcomes data and the other data we present in our report.

Due to the concerns with the amounts spent outside the classroom, and the Legislature's request that we report on increases in administrator positions and spending, we conclude that the Legislature could more thoroughly assess district spending on administrator staffing by requiring districts to report to it information on newly created administrator positions and the reasons for those additions. Reporting in this way will also position districts to better respond to questions from other stakeholders about the creation of new administrator positions.

Recommendations

Legislature

To help districts provide support services for students while continuing to comply with the 50 Percent Law, the Legislature should consider amending the 50 Percent Law to include, but not be limited to, either or both of the following as *Instructor Salaries*:

- The salaries and benefits of librarians.

- The salaries and benefits of counselors.

To offset the potential impact of including such expenses as *Instructor Salaries*, or the numerator of the calculation formula, the Legislature could also consider increasing the percentage at which districts must achieve compliance.

To ensure that the 50 Percent Law accounts for the changes in technology since its passage, the Legislature should consider amending the 50 Percent Law to allow districts to exclude technology expenses directly related to instruction from the 50 percent calculation.

To ensure that the Legislature has consistent information about basic needs services spending, and to allow the Legislature to determine whether it should similarly add additional basic needs services spending to *Instructor Salaries*, or the numerator of the calculation formula, after the Chancellor's Office implements our recommendation to require consistent reporting of basic needs services, the Legislature should require that the Chancellor's Office provide to it information on basic needs services spending by restricted and unrestricted funding for each district.

To ensure that districts spend lottery funds consistent with the law, the Legislature should consider defining or clarifying the noninstructional purposes for which lottery funds may not be spent.

To ensure that community-supported districts comply with the 50 Percent Law, the Legislature should consider creating an enforcement mechanism that effectively applies to community-supported districts. For example, the Legislature could consider imposing a financial penalty, such as a fine.

To promote transparency and to ensure that stakeholders have appropriate information about the rationale for creating new administrator positions, the Legislature could consider requiring districts to do the following:

- Consistently and thoroughly document their justifications when creating new administrator positions by including whether the position is needed for increased workload, or if applicable, how the position will contribute to student success. If a district creates the position to improve student success, the district should identify the student success metrics by which it will measure the position's success.

- Report annually to the Legislature information on newly created administrator positions, the justification for those additional positions, and the funding source used to pay for the position.

Chancellor's Office

To ensure that districts consistently track their spending on basic needs services, the Chancellor's Office should update its accounting manual by September 2025 to include an accounting code for basic needs services and specify which basic needs services districts must include under this code.

To ensure that districts submit accurate information related to their compliance with the 50 Percent Law, the Chancellor's Office should do the following by September 2025:

- Provide the districts with regular training and clarify its existing guidance. The trainings should include instruction about how districts should correctly classify instructional aides and should identify the correct accounting codes districts should use to accurately identify transactions included in *Instructor Salaries*, *Current Educational Expenses*, and exclusions.

- Provide training and clarify its guidance to districts that only ISAs in the "Other Expenditures" category should be included as *Instructor Salaries*.

- Provide districts with guidance about what constitutes an instructional and noninstructional purpose when expending lottery funds.

- Perform basic reviews of the financial reports that the districts submit to identify any obvious errors in reporting, such as the numerator of a section being larger than the denominator.

To ensure that districts follow the exemption process when they have not complied with the 50 Percent Law, the Chancellors Office should create a policy by September 2025 for verifying that a district's compliance plan specifies how the district will spend the deficient amount for *Instructor Salaries* during the next fiscal year and ensuring that the district governing board has certified the compliance plans.

To ensure that Calbright complies with state law, the Chancellor's Office should immediately require Calbright to follow the process to apply for an exemption as state law prescribes, including submitting the initial exemption application and second exemption form, and obtaining a decision from the CCC Board of Governors.

To ensure that the Chancellor's Office and other stakeholders have accurate data about administrator, faculty, and support service staffing and salary information, the Chancellor's Office should do the following by September 2025:

- Perform basic checks of its administrator, faculty, and support service staffing and salary data by checking district submissions for fewer than one FTE or less than one dollar for salaries in the administrator, faculty, and support staff categories. The Chancellor's Office should follow up with districts about any potential errors it identifies.

- Implement a training and guidance program for districts about their submission of required staffing and salary data for administrator, faculty, and support staff, and require all districts to complete it.

We conducted this performance audit in accordance with generally accepted government auditing standards and under the authority vested in the California State Auditor by Government Code section 8543 et seq. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Respectfully submitted,

GRANT PARKS
California State Auditor

April 8, 2025

Staff:	Michelle Sanders, PMP, Audit Principal
	Christopher P. Bellows, Senior Auditor
	Delise M. Coleman
	Robert J. Evans
	Valerie Gibbons
	Rachel Hibbard, JD, CGFM
	Vlada Lipkind
	Tammy Lozano, CPA, Retired Annuitant
	Rebecca McNeil, MA
	Kate Monahan
	Eduardo Moncada
	Joel Szakmeister
Legal Counsel:	David King

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Appendix A

Statewide FTE Ratios by Type of Employee, Fiscal Years 2012–13 Through 2023–24

State law requires implementation of a comprehensive community college educational and fiscal accountability system. Such a system is intended to help identify the educational and fiscal strengths and weaknesses of the State's community colleges and to improve the quality of education, and is dependent, in part, on an adequate data collection and reporting system. In order for the districts to receive specified funds in the annual Budget Act, the district must provide certain data to the Chancellor's Office. The Chancellor's Office collects and maintains this data through MIS. We provide information from MIS in Table A. However, we question the reliability of this data. Nevertheless, because this data is the most readily available aggregate data for 73 districts, we present that information below.

Table A
Statewide FTE Ratios, Fiscal Years 2012–13 Through 2023–24

FISCAL YEAR	STUDENT TO ADMINISTRATOR	FACULTY TO ADMINISTRATOR	SUPPORT TO ADMINISTRATOR	ALL STAFF TO ADMINISTRATOR	STUDENT TO FACULTY	STUDENT TO SUPPORT
2012–13	354.83:1	10.54:1	7.17:1	18.71:1	33.65:1	49.49:1
2013–14	356.50:1	10.86:1	7.08:1	18.94:1	32.83:1	50.33:1
2014–15	350.04:1	10.59:1	6.85:1	18.44:1	33.04:1	51.12:1
2015–16	326.25:1	10.27:1	6.60:1	17.86:1	31.78:1	49.46:1
2016–17	300.09:1	9.82:1	6.36:1	17.18:1	30.55:1	47.16:1
2017–18	283.41:1	8.82:1	6.09:1	15.91:1	32.12:1	46.55:1
2018–19	266.80:1	8.80:1	5.86:1	15.65:1	30.33:1	45.54:1
2019–20	257.64:1	8.63:1	5.86:1	15.49:1	29.84:1	44.00:1
2020–21	234.16:1	8.06:1	5.69:1	14.75:1	29.07:1	41.14:1
2021–22	214.76:1	8.04:1	5.46:1	14.50:1	26.72:1	39.33:1
2022–23	204.65:1	7.32:1	5.18:1	13.50:1	27.96:1	39.50:1
2023–24	224.21:1	7.67:1	5.24:1	13.91:1	29.23:1	42.80:1
Most Recent 10-year Change	**-37%**	**-29%**	**-26%**	**-27%**	**-11%**	**-15%**
Most Recent 5-year Change	**-16%**	**-13%**	**-11%**	**-11%**	**-4%**	**-6%**

Source: Chancellor's Office data from MIS.

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Appendix B

Districts' Self-Reported Compliance With the 50 Percent Law, Fiscal Years 2018–19 Through 2022–23

California law requires districts to annually self-report their percentage of costs in *Instructor Salaries* compared to their overall expenditures in the *Current Educational Expenses*. The 50 Percent Law requires this number to be at least 50 percent in each fiscal year. Table B lists each of the CCC districts' self-reported compliance with the 50 Percent Law from fiscal years 2018–19 through 2022–23.

Table B
Districts' Self-Reported Compliance with the 50 Percent Law

	FISCAL YEAR				
DISTRICT	2018–19	2019–20	2020–21	2021–22	2022–23
Allan Hancock	50.04%	50.43%	50.17%	50.48%	51.21%
Antelope Valley	50.82	50.44	50.00	50.43	50.57
Barstow	50.17	50.53	50.61	50.12	52.41
Butte	56.21	56.44	54.33	53.41	52.57
Cabrillo	52.48	54.13	53.49	52.86	52.38
Calbright*	N/A	0.00	5.97	5.90	5.75
Cerritos	56.32	57.49	59.82	53.99	55.76
Chabot-Las Positas	53.14	53.70	54.84	53.53	53.92
Chaffey	52.36	51.82	50.23	50.11	50.53
Citrus	54.83	59.17	53.76	51.03	50.61
Coast	50.75	50.23	51.07	50.52	50.81
Compton	50.56	52.90	50.11	50.24	52.33
Contra Costa	51.93	50.71	51.01	48.03	50.48
Copper Mountain	52.49	52.52	50.33	50.25	50.02
Desert	50.01	50.04	50.02	50.36	50.50
El Camino	52.13	51.39	52.97	52.32	51.68†
Feather River	52.49	53.71	54.83	58.21	60.07
Foothill-De Anza	52.05	52.03	52.04	50.57	50.83
Gavilan	54.09	50.54	50.11	50.08	52.66
Glendale	50.02	51.93	52.32	50.35	51.43
Grossmont-Cuyamaca	52.20	51.67	53.52	53.61	52.79
Hartnell	51.43	51.29	50.07	50.30	50.06
Imperial	51.17	50.95	50.93	55.07	53.58

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	FISCAL YEAR				
DISTRICT	2018–19	2019–20	2020–21	2021–22	2022–23
Kern	53.27	53.67	51.45	52.27	51.94
Lake Tahoe	50.38	52.12	50.92	50.23	51.12
Lassen	50.80	52.95	50.01	53.24	58.65
Long Beach	54.25	53.85	54.54	54.68	52.60
Los Angeles	51.90	52.22	51.24	50.15	51.26
Los Rios	52.17	52.10	54.98	53.05	52.97
Marin‡	50.12	50.12	47.18	47.48	46.86
Mendocino-Lake	51.03	52.54	50.18	50.23	51.36
Merced	50.93	50.62	50.04	50.25	50.30
MiraCosta‡	52.28	50.03	50.21	50.32	50.40
Monterey	52.45	56.60	53.17	55.81	53.75
Mt. San Antonio	54.58	55.17	53.78	52.82	51.45
Mt. San Jacinto	51.56	51.87	50.01	50.73	50.78
Napa‡	50.38	50.51	41.97	42.72	45.28
North Orange	51.62	51.70	51.56	50.26	50.42
Ohlone	51.40	51.67	51.78	50.68	50.57
Palo Verde	51.18	51.53	52.17	51.31	53.38
Palomar	50.18	51.14	50.92	50.96	50.54
Pasadena	54.22	53.02	52.57	50.29	50.70
Peralta	50.43	50.11	50.04	50.17	50.22
Rancho Santiago	55.11	54.00	54.16	54.10	53.65
Redwoods	53.95	54.27	50.23	56.19	50.30
Rio Hondo	53.85	56.85	57.48	55.66	55.96
Riverside	53.46	53.46	53.84	52.66	53.13
San Bernardino	50.36	50.63	50.49	50.94	50.90
San Diego	50.07	50.00	50.60	50.06	50.45
San Francisco	53.01	50.55	52.57	50.03	50.44
San Joaquin Delta	51.02	51.85	51.09	51.13	50.15
San José-Evergreen‡	51.94	50.97	50.28	50.19	50.09
San Luis Obispo	50.29	51.53	51.97	52.01	52.04
San Mateo‡	42.24	42.46	41.58	41.06	40.47
Santa Barbara	54.96	56.74	57.66	53.27	52.71
Santa Clarita	54.85	54.41	55.32	52.55	52.80
Santa Monica	50.60	52.84	53.48	51.51	50.05

	FISCAL YEAR				
DISTRICT	2018–19	2019–20	2020–21	2021–22	2022–23
Sequoias	54.15	53.69	53.86	51.36	51.63
Shasta-Tehama-Trinity	50.89	52.37	52.21	50.19	51.20
Sierra‡	51.37	52.12	51.94	50.00	50.40
Siskiyou	50.13	50.14	50.51	50.15	50.01
Solano	50.13	54.12	51.88	50.82	54.97
Sonoma	53.10	53.00	53.26	51.84	50.60
South Orange‡	54.18	53.82	53.46	52.64	51.68
Southwestern	50.40	50.77	50.41	50.14	56.77
State Center	51.63	51.65	51.32	51.14	50.82
Ventura	52.75	52.01	50.05	50.08	50.10
Victor Valley	52.09	50.00	50.20	50.69	51.13
West Hills	50.01	50.14	53.22	50.10	50.13
West Kern	52.10	50.46	50.34	51.25	52.62
West Valley‡	50.00	52.32	50.54	50.42	52.01
Yosemite	52.12	50.47	50.04	50.13	50.01
Yuba	52.23	51.09	51.53	52.98	51.86
Statewide	**51.98%**	**52.00%**	**51.85%**	**51.01%**	**51.15%**

Source: Chancellor's Office's 50 percent compliance reports on its website.

* Calbright is a fully online community college focused on job training for adults who have historically lacked access to traditional education institutions. In fiscal year 2018–19, Calbright reported no spending in the numerator and denominator. In fiscal year 2019–20, Calbright only reported spending in the denominator so its compliance rate is 0 percent. Although it is expected to comply with the 50 Percent Law, it has reported noncompliance in fiscal years 2019–20 through 2022–23.

† El Camino was originally noncompliant due to ongoing negotiations with its faculty bargaining unit. Once the negotiations concluded, El Camino retroactively paid faculty for fiscal year 2022–23 and became compliant. This table reflects the updated compliance rate.

‡ These are community-supported districts, which receive their funding from other sources, including local property taxes, rather than from a state apportionment.

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Appendix C

Districts' Self-Reported FTEs and Total Salaries, Fiscal Years 2012–13 Through 2022–23

State law requires implementation of a comprehensive community college educational and fiscal accountability system. Such a system is intended to help identify the educational and fiscal strengths and weaknesses of the State's community colleges and to improve the quality of education, and is dependent, in part, on an adequate data collection and reporting system. In order for the districts to receive specified funds in the annual Budget Act, the district must provide data to the Chancellor's Office. The Chancellor's Office collects and maintains this data through MIS. In Tables C.1 through C.6, we provide information from MIS on FTEs and total salaries by district. However, as discussed in our report, we question the reliability of this data. Nevertheless, because this data is the most readily available aggregate data for 73 districts, we present that information below. Further, in the report, we provide data for fiscal years 2013–14 through 2023–24 because it is the most recently available information. In these tables, we provide data from fiscal years 2012–13 through 2022–23 because the audit objectives specifically request those years. Therefore, there will be a difference between what is reported in some tables in the report compared to what is reported in these Appendix tables.

Table C.1
Districts' Self-Reported Administrator FTEs, Fiscal Years 2012–13 Through 2022–23

	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Allan Hancock	28.75	27.00	28.00	32.20	34.73	31.40
Antelope Valley	16.00	18.00	21.00	21.00	24.00	23.00
Barstow	16.50	17.27	19.65	1.00	0.00	20.00
Butte	36.65	39.64	41.63	47.17	57.24	70.33
Cabrillo	29.93	32.50	35.71	25.94	40.00	41.11
Calbright*	0.00	0.00	0.00	0.00	0.00	0.00
Cerritos	48.23	48.53	47.73	49.26	48.95	52.80
Chabot-Las Positas	40.00	43.00	48.00	53.00	52.00	60.00
Chaffey	31.00	31.00	33.45	32.55	34.45	40.00
Citrus	29.52	16.65	0.23	24.00	25.00	32.20
Coast	131.20	118.86	123.13	132.93	155.38	155.68
Compton	17.00	16.00	16.08	17.00	14.00	17.00
Contra Costa	94.51	95.89	100.25	109.18	118.35	116.20
Copper Mountain	7.00	7.00	11.00	8.00	11.00	11.00
Desert	21.04	23.41	23.01	25.48	35.20	46.40
El Camino	55.00	58.00	56.00	53.00	58.00	56.00
Feather River	10.00	14.70	13.00	0.00	10.01	8.00
Foothill-De Anza	78.18	79.49	83.26	100.73	101.53	99.47
Gavilan	12.75	11.53	14.64	22.00	20.40	28.43
Glendale	0.57	56.94	58.04	59.68	61.39	59.68
Grossmont-Cuyamaca	36.29	35.12	47.81	51.44	52.81	65.32
Hartnell	26.91	34.66	37.00	38.20	43.00	47.43
Imperial	16.36	24.29	23.80	20.87	24.20	25.13
Kern	87.00	83.81	93.34	108.48	131.31	144.92
Lake Tahoe	13.60	10.00	5.00	10.00	10.25	25.50
Lassen	15.77	17.96	20.98	22.08	24.97	22.71
Long Beach	47.59	49.02	50.02	52.44	59.22	73.72
Los Angeles	144.45	136.96	150.84	162.53	181.60	177.88
Los Rios	104.00	98.00	97.00	92.00	101.00	110.00

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	29.20	30.21	32.40	36.51	36.52	27.03%
	23.00	57.00	54.20	50.20	46.57	191.04
	14.00	24.00	27.90	0.00	23.35	41.52
	66.60	68.60	75.91	71.93	74.75	103.93
	42.20	44.20	46.20	53.89	61.00	103.82
	0.00	11.00	28.00	27.60	38.00	N/A
	48.90	54.35	52.78	54.47	52.13	8.09
	62.50	66.00	65.50	60.00	67.50	68.75
	41.00	42.00	38.57	38.00	42.00	35.48
	0.00	0.00	34.00	2.00	0.00	-100.00
	163.96	167.28	151.06	151.30	143.97	9.73
	23.00	24.00	28.00	29.00	30.00	76.47
	123.70	121.05	114.37	116.42	122.02	29.11
	10.00	11.00	12.00	12.00	11.00	57.14
	52.60	50.61	54.84	51.63	52.19	148.00
	62.00	60.00	63.00	63.00	62.00	12.73
	10.20	9.25	9.75	13.00	0.00	-100.00
	91.68	92.44	94.93	94.64	101.02	29.21
	18.78	11.29	1.60	5.63	14.36	12.65
	59.94	60.61	63.81	57.81	52.68	9,080.03
	75.14	86.94	96.76	98.98	114.07	214.29
	54.82	47.65	51.50	58.70	57.50	113.68
	26.00	26.80	32.48	45.03	32.47	98.50
	160.98	150.29	139.81	174.25	207.06	138.00
	16.10	13.31	16.80	19.00	21.00	54.41
	24.05	18.40	20.17	22.37	23.72	50.37
	77.51	75.70	72.41	83.75	83.91	76.33
	187.94	200.85	190.91	179.69	185.41	28.36
	117.26	124.00	118.10	125.00	126.00	21.15

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Marin†	24.88	18.88	24.92	33.08	35.00	36.20
Mendocino-Lake	19.85	21.27	16.00	16.00	19.00	27.00
Merced	44.20	48.00	46.00	47.00	50.00	47.02
MiraCosta†	28.27	30.47	29.27	28.67	29.27	19.27
Monterey	15.34	10.00	8.00	9.67	6.22	15.00
Mt. San Antonio	97.72	99.38	73.07	84.27	97.40	108.24
Mt. San Jacinto	32.00	29.00	24.00	29.00	12.00	34.20
Napa†	35.76	31.25	29.85	28.97	33.72	43.11
North Orange	93.20	91.73	95.40	100.60	109.77	107.40
Ohlone	41.98	39.69	37.37	40.34	41.20	42.00
Palo Verde	4.74	6.00	7.00	6.00	10.00	9.38
Palomar	31.00	31.20	48.20	42.00	51.50	55.00
Pasadena	34.72	52.07	51.73	69.83	72.37	67.30
Peralta	50.01	65.29	68.50	74.00	84.25	74.01
Rancho Santiago	59.71	60.21	53.41	52.10	54.96	39.97
Redwoods	48.67	36.00	37.20	34.25	37.72	36.54
Rio Hondo	29.00	32.00	32.50	35.00	35.00	39.00
Riverside	96.45	94.25	97.33	100.15	93.70	107.28
San Bernardino	82.44	80.00	82.80	90.03	90.80	97.73
San Diego	95.61	87.59	97.95	88.81	87.49	73.00
San Francisco	42.20	43.16	44.00	47.18	52.54	47.00
San Joaquin Delta	45.00	45.00	47.00	60.00	20.00	59.00
San José-Evergreen†	43.00	32.00	48.00	55.92	53.94	54.35
San Luis Obispo	25.03	26.00	26.00	28.00	33.20	35.15
San Mateo†	43.00	38.00	49.00	50.00	53.00	46.00
Santa Barbara	49.50	45.00	48.00	48.00	54.00	47.38
Santa Clarita	51.48	54.30	62.00	79.00	78.07	80.78
Santa Monica	98.73	94.78	92.86	101.81	113.54	104.48
Sequoias	36.16	38.56	41.47	38.40	45.83	45.34
Shasta-Tehama-Trinity	29.38	30.11	34.11	38.20	49.20	46.58
Sierra†	40.75	42.58	40.41	48.20	53.31	53.00
Siskiyous	10.00	10.00	10.27	13.46	12.00	9.95
Solano	31.00	40.00	24.68	42.00	23.33	23.00

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	42.00	39.00	40.00	39.00	39.00	56.78
	22.50	26.50	24.00	26.20	31.00	56.17
	49.00	49.67	50.00	49.19	39.00	-11.76
	24.73	26.68	42.05	43.43	44.68	58.08
	11.74	13.00	12.17	11.40	15.30	-0.26
	111.47	106.48	113.40	120.08	135.33	38.49
	24.32	55.23	0.19	0.13	0.18	-99.44
	41.29	44.73	42.49	36.39	26.20	-26.74
	102.40	110.60	113.40	113.00	117.33	25.89
	40.00	39.28	38.00	47.00	46.00	9.59
	15.08	15.49	16.33	15.71	19.18	304.64
	58.00	55.00	63.00	57.00	58.00	87.10
	67.86	69.93	74.10	73.83	78.23	125.34
	82.33	73.60	74.00	82.00	84.05	68.07
	64.06	67.03	59.38	56.60	69.04	15.62
	39.14	37.98	42.62	40.50	40.35	-17.10
	39.00	41.00	38.00	44.00	46.00	58.62
	106.84	118.15	113.69	133.95	131.85	36.70
	102.73	98.73	98.73	26.00	89.95	9.12
	106.00	109.48	115.00	119.81	128.61	34.52
	56.00	55.26	54.00	47.00	37.00	-12.32
	58.50	71.00	64.00	54.00	167.23	271.61
	54.68	57.55	63.00	66.00	64.00	48.84
	31.66	34.75	31.40	32.35	31.40	25.43
	54.00	52.00	55.00	57.36	56.00	30.23
	50.88	46.40	56.00	54.00	53.00	7.07
	75.93	85.36	82.37	81.70	78.42	52.34
	91.88	95.38	94.66	92.88	95.88	-2.88
	50.27	45.28	47.59	46.69	50.69	40.18
	58.16	66.11	65.18	73.87	93.07	216.79
	52.00	60.34	62.20	57.20	66.69	63.65
	10.00	10.25	8.00	7.00	7.00	-30.00
	24.20	26.00	23.00	23.00	26.00	-16.13

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DISTRICT	FISCAL YEAR 2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sonoma	82.64	81.26	82.18	83.20	87.87	90.36
South Orange†	91.46	91.53	96.28	99.71	100.43	124.33
Southwestern	27.54	24.21	29.22	35.61	57.87	118.31
State Center	72.49	77.38	77.92	90.09	93.96	100.76
Ventura	33.00	32.00	34.00	40.00	50.23	57.23
Victor Valley	13.00	12.00	12.80	11.00	22.28	23.48
West Hills	50.51	53.92	52.23	56.32	51.48	56.26
West Kern	14.20	13.48	13.78	14.23	16.14	18.50
West Valley-Mission†	31.20	31.20	33.40	40.20	60.20	28.80
Yosemite	71.73	76.80	83.12	93.75	105.88	88.85
Yuba	41.97	29.63	28.71	41.19	41.92	43.36
Statewide	**3,236.30**	**3,272.40**	**3,371.50**	**3,637.39**	**3,911.58**	**4,142.22**

Source: Chancellor's Office data from MIS.

Note: The 10-year change may differ slightly due to rounding.

* Calbright is a fully online community college focused on job training for adults who have historically lacked access to traditional education institutions. Calbright first reported expenditures in fiscal year 2019–20.

† These are community-supported districts, which receive their funding from other sources, including local property taxes, rather than from a state apportionment.

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	90.98	83.22	78.11	74.20	75.11	-9.12
	122.25	127.26	115.53	121.09	126.09	37.87
	121.12	46.64	50.20	57.53	64.23	133.28
	103.77	123.74	114.32	129.52	145.66	100.93
	57.75	60.46	64.52	69.07	70.00	112.12
	24.28	17.40	12.00	0.00	0.00	-100.00
	69.35	67.38	65.50	63.15	77.03	52.51
	15.00	14.32	15.00	13.10	17.00	19.75
	59.97	64.69	63.36	64.44	65.37	109.51
	89.00	98.00	95.60	94.15	98.81	37.75
	47.94	51.79	22.40	19.47	60.73	44.72
	4,303.08	**4,406.95**	**4,361.18**	**4,329.76**	**4,747.89**	**46.71%**

Table C.2
Districts' Self-Reported Faculty FTEs, Fiscal Years 2012–13 Through 2022–23

	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Allan Hancock	312.58	328.09	359.85	379.60	398.29	402.13
Antelope Valley	355.50	370.83	391.76	399.26	327.67	270.83
Barstow	79.94	86.84	95.10	138.55	139.58	66.10
Butte	343.72	363.81	377.58	393.91	387.21	415.52
Cabrillo	357.38	333.24	333.21	343.85	354.79	351.86
Calbright*	0.00	0.00	0.00	0.00	0.00	0.00
Cerritos	478.34	515.83	552.74	551.81	605.74	600.24
Chabot-Las Positas	501.62	513.63	556.36	583.37	601.67	606.04
Chaffey	454.32	513.78	517.15	557.01	564.36	602.85
Citrus	245.14	288.75	3.24	360.94	358.87	347.00
Coast	799.44	865.14	900.31	954.55	998.52	1,014.17
Compton	159.03	176.89	182.14	187.81	196.34	183.85
Contra Costa	854.36	871.33	927.89	950.23	950.25	904.45
Copper Mountain	85.14	83.21	75.85	66.21	64.33	67.67
Desert	236.60	251.68	265.98	299.37	311.41	329.48
El Camino	530.81	570.99	590.64	590.59	608.38	594.33
Feather River	47.89	29.03	40.91	0.00	20.73	66.50
Foothill-De Anza	974.72	1,039.64	1,010.50	1,045.05	1,064.71	1,080.07
Gavilan	124.60	175.36	162.87	162.71	177.25	101.72
Glendale	4.33	458.24	478.87	453.51	446.67	449.09
Grossmont-Cuyamaca	566.59	618.37	631.49	651.45	692.23	765.96
Hartnell	156.75	182.67	216.87	225.36	232.80	221.87
Imperial	266.82	274.24	262.49	266.37	261.61	269.88
Kern	579.50	587.65	616.54	637.26	682.74	647.76
Lake Tahoe	84.41	32.09	86.37	90.91	83.38	87.80
Lassen	62.19	60.42	76.48	68.20	69.66	80.52
Long Beach	598.17	613.45	651.56	657.51	656.87	660.10
Los Angeles	2,559.77	2,686.30	2,847.75	3,024.52	3,148.71	1,744.65
Los Rios	1,585.50	1,571.40	1,608.35	1,650.44	1,661.52	1,702.25

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	311.29	327.32	299.04	347.35	324.78	3.90%
	287.71	435.66	207.75	406.98	420.59	18.31
	118.80	89.69	71.79	79.56	91.18	14.06
	387.51	382.86	377.63	366.91	350.02	1.83
	350.35	346.77	317.69	313.18	313.48	-12.28
	0.00	3.00	6.50	10.38	12.15	N/A
	614.13	608.17	583.52	588.64	592.79	23.92
	588.75	604.03	587.87	581.56	562.04	12.04
	622.76	375.59	565.61	595.36	617.74	35.97
	251.82	236.48	321.26	320.56	348.81	42.29
	1,004.80	1,014.90	914.00	906.35	893.66	11.79
	176.34	233.52	170.13	158.54	180.67	13.61
	968.44	982.59	899.21	892.32	862.25	0.92
	77.39	76.98	63.07	56.72	61.79	-27.43
	334.11	348.55	311.71	342.15	327.75	38.53
	607.43	616.74	544.81	576.47	472.79	-10.93
	67.91	40.08	35.29	40.83	8.54	-82.17
	942.52	912.31	926.45	886.98	854.41	-12.34
	129.47	83.01	121.00	124.58	118.04	-5.27
	431.99	431.73	414.57	393.76	380.74	8690.43
	743.01	735.27	658.38	595.02	670.35	18.31
	230.01	231.82	224.03	223.07	262.09	67.20
	278.38	280.84	249.32	214.69	279.12	4.61
	852.96	808.73	800.79	848.33	906.20	56.38
	74.37	88.83	73.21	85.45	82.66	-2.07
	77.68	80.48	73.22	74.44	77.18	24.10
	649.58	679.69	660.06	623.50	650.82	8.80
	2,671.85	2,559.33	2,447.57	2,354.01	2,287.59	-10.63
	1,666.05	1,685.89	1,530.75	1,545.28	1,486.94	-6.22

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Marin†	199.32	199.13	192.97	199.80	211.30	207.18
Mendocino-Lake	131.48	138.00	133.43	136.01	121.95	133.43
Merced	307.70	309.67	315.48	332.62	344.16	334.53
MiraCosta†	423.79	406.65	427.57	453.65	442.06	429.32
Monterey	206.41	223.23	225.33	229.19	211.10	233.98
Mt. San Antonio	754.44	700.01	626.08	624.69	668.45	678.88
Mt. San Jacinto	375.37	389.19	178.03	212.00	210.30	204.06
Napa†	171.88	183.00	193.10	199.97	200.76	197.52
North Orange	1,026.98	1,158.45	1,216.07	1,273.09	1,288.41	1,270.85
Ohlone	252.32	256.86	271.19	282.68	280.22	276.84
Palo Verde	61.77	53.61	71.72	63.33	85.11	68.08
Palomar	626.01	664.21	685.28	640.92	633.35	616.02
Pasadena	674.60	614.00	513.57	605.28	625.13	563.60
Peralta	584.56	651.07	675.03	698.81	726.96	725.23
Rancho Santiago	724.78	713.35	759.67	793.66	820.26	876.90
Redwoods	165.74	169.19	152.50	143.70	140.29	153.83
Rio Hondo	350.09	335.06	348.58	359.18	370.97	377.36
Riverside	718.43	767.93	796.68	835.80	847.64	940.75
San Bernardino	421.83	616.16	496.28	526.22	545.48	552.69
San Diego	1,323.02	1,263.76	1,332.94	1,416.79	1,479.01	1,234.96
San Francisco	1,162.99	1,105.56	1,061.08	1,002.51	808.83	804.76
San Joaquin Delta	279.23	289.42	300.05	482.43	638.59	503.37
San José-Evergreen†	432.76	437.13	448.59	444.35	459.66	442.04
San Luis Obispo	298.81	287.14	297.21	299.49	286.88	292.97
San Mateo†	602.70	593.64	597.77	597.83	579.38	583.56
Santa Barbara	575.33	573.43	547.30	548.30	573.00	391.69
Santa Clarita	392.62	444.36	447.93	475.77	520.89	559.43
Santa Monica	748.46	761.26	770.07	800.66	809.30	806.52
Sequoias	288.31	294.31	286.36	309.57	345.02	349.93
Shasta-Tehama-Trinity	227.05	226.07	227.73	225.69	244.76	252.24
Sierra†	453.90	470.52	477.46	471.93	537.37	536.44
Siskiyous	91.23	85.98	87.71	65.31	70.07	69.71
Solano	279.59	279.01	213.03	295.79	251.47	274.38

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	203.37	197.52	187.90	188.70	194.66	-2.34
	126.60	135.29	100.00	132.83	133.43	1.48
	345.18	361.08	351.97	342.93	348.57	13.28
	466.19	464.16	465.24	461.83	449.90	6.16
	230.89	237.39	230.12	232.00	201.76	-2.25
	680.87	675.38	523.46	596.81	491.80	-34.81
	230.04	265.75	33.87	37.59	40.11	-89.31
	207.99	211.00	213.96	197.83	177.38	3.20
	1,231.38	1,272.46	1,216.95	1,150.82	1,154.74	12.44
	265.71	257.79	254.90	253.22	234.74	-6.97
	71.54	81.75	80.21	81.54	86.05	39.31
	648.28	644.47	569.15	545.14	568.02	-9.26
	646.99	651.81	254.61	485.75	542.01	-19.65
	649.15	656.35	526.69	604.58	607.09	3.85
	888.96	823.46	806.33	844.48	873.50	20.52
	156.90	159.58	125.00	141.41	141.89	-14.39
	400.78	399.69	370.31	356.83	355.03	1.41
	960.64	993.51	949.72	957.55	951.06	32.38
	567.41	605.61	605.61	450.36	457.34	8.42
	1,464.77	1,346.31	1,307.33	1,309.13	1,343.03	1.51
	797.09	847.79	781.78	706.21	611.96	-47.38
	239.70	289.46	562.57	445.78	485.59	73.90
	453.18	490.02	454.64	447.56	500.91	15.75
	279.64	290.15	276.14	268.05	270.64	-9.43
	604.90	594.00	578.37	566.43	580.27	-3.72
	449.00	533.55	373.65	368.65	371.63	-35.41
	577.22	545.41	536.89	520.99	504.50	28.49
	795.42	792.72	734.51	725.51	732.89	-2.08
	523.77	436.80	406.98	372.31	419.69	45.57
	257.30	273.71	254.90	227.15	223.38	-1.62
	522.37	550.53	501.10	476.36	475.75	4.81
	71.00	75.02	65.39	51.59	55.98	-38.63
	266.21	264.12	242.04	227.54	236.56	-15.39

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sonoma	586.58	627.59	645.05	667.75	633.35	656.29
South Orange†	813.31	815.57	864.81	909.65	971.88	931.56
Southwestern	436.00	480.06	439.06	452.72	592.81	538.40
State Center	967.71	969.76	1,043.82	1,076.15	1,093.47	1,150.03
Ventura	751.01	750.71	773.82	806.57	787.21	856.92
Victor Valley	361.89	348.74	345.23	325.53	377.44	321.07
West Hills	162.54	165.74	155.72	159.39	143.01	161.36
West Kern	95.65	102.88	110.10	110.23	121.02	110.93
West Valley-Mission†	496.73	471.86	462.23	451.38	462.45	431.29
Yosemite	449.36	482.63	490.39	489.90	511.78	497.42
Yuba	262.13	199.08	192.60	156.85	279.31	314.69
Statewide	**34,121.57**	**35,537.84**	**35,717.42**	**37,343.49**	**38,418.14**	**36,547.66**

Source: Chancellor's Office data from MIS.

Note: The 10-year change may differ slightly due to rounding.

* Calbright is a fully online community college focused on job training for adults who have historically lacked access to traditional education institutions. Calbright first reported expenditures in fiscal year 2019–20.

† These are community-supported districts, which receive their funding from other sources, including local property taxes, rather than from a state apportionment.

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	643.78	595.18	582.80	567.22	560.78	-4.40
	911.13	909.01	892.13	866.74	850.67	4.59
	521.53	528.75	488.30	503.33	575.81	32.07
	1,194.46	1,212.62	1,120.64	1,178.92	1,191.67	23.14
	867.78	856.67	727.76	844.17	715.81	-4.69
	410.41	432.55	389.06	0.00	0.00	-100.00
	205.03	195.92	171.95	188.30	186.62	14.81
	116.85	119.25	108.90	101.06	99.39	3.90
	337.87	591.81	470.99	468.84	461.68	-7.06
	532.18	546.39	510.81	519.17	535.01	19.06
	308.48	337.06	268.51	229.29	249.82	-4.70
	37,847.36	**38,049.70**	**35,130.36**	**34,795.44**	**34,746.26**	**1.83%**

Table C.3
Districts' Self-Reported Support Staff FTEs, Fiscal Years 2012–13 Through 2022–23

	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Allan Hancock	195.97	202.78	228.89	237.82	239.24	247.19
Antelope Valley	227.55	228.55	235.55	241.45	263.00	277.50
Barstow	55.00	49.92	50.50	0.00	0.00	61.50
Butte	266.19	265.64	277.67	288.70	285.95	302.22
Cabrillo	222.34	198.84	205.42	205.09	211.67	222.62
Calbright*	0.00	0.00	0.00	0.00	0.00	0.00
Cerritos	295.69	286.78	299.77	308.92	315.83	319.75
Chabot-Las Positas	283.30	285.86	300.62	307.51	340.42	353.40
Chaffey	263.83	253.42	263.03	271.24	285.17	301.81
Citrus	242.77	236.93	3.44	251.18	294.29	254.25
Coast	685.09	647.97	690.09	703.20	709.53	737.32
Compton	107.00	110.00	110.00	122.00	129.00	133.00
Contra Costa	371.20	390.65	416.62	421.14	433.11	434.11
Copper Mountain	37.45	38.45	40.74	40.79	48.44	42.03
Desert	188.48	185.91	189.95	211.58	221.10	234.76
El Camino	407.70	412.36	407.78	410.85	426.56	432.43
Feather River	82.03	85.57	80.24	0.00	19.18	82.40
Foothill-De Anza	542.26	510.79	510.37	515.47	528.03	570.10
Gavilan	114.63	113.45	109.68	110.48	113.21	112.44
Glendale	2.83	283.83	280.17	283.32	282.52	291.89
Grossmont-Cuyamaca	348.24	367.19	381.98	398.32	395.51	425.40
Hartnell	122.90	125.50	146.15	145.10	165.72	150.94
Imperial	124.11	130.53	128.33	133.87	146.33	136.73
Kern	390.51	386.70	377.47	437.41	508.64	530.67
Lake Tahoe	67.89	63.18	62.25	63.05	71.74	169.38
Lassen	56.19	55.77	56.02	56.42	63.13	69.79
Long Beach	410.48	410.44	427.41	460.81	485.25	489.66
Los Angeles	1,921.49	1,933.12	2,002.90	2,028.97	2,125.22	1,967.83
Los Rios	1,028.11	1,018.95	1,018.07	1,052.82	1,046.54	1,064.71

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	259.86	265.88	267.75	260.85	255.25	30.25%
	285.05	260.00	261.00	244.95	240.17	5.54
	74.00	72.20	80.75	2.00	63.50	15.45
	304.37	308.92	316.07	292.75	310.92	16.80
	222.95	223.54	220.85	220.26	229.54	3.24
	0.00	19.00	16.50	22.86	44.00	N/A
	294.87	302.86	306.64	299.91	313.80	6.12
	362.11	396.55	384.12	364.66	370.71	30.85
	312.86	328.21	307.83	316.10	301.68	14.35
	6.13	2.90	203.59	40.33	6.69	-97.24
	744.88	744.11	687.66	669.45	645.08	-5.84
	131.00	136.00	140.50	154.50	144.75	35.28
	464.98	463.08	465.94	444.47	452.66	21.95
	52.69	52.21	48.34	49.97	51.89	38.58
	258.78	264.09	269.04	257.80	252.79	34.12
	416.15	422.00	411.25	404.05	402.97	-1.16
	88.07	77.57	74.22	71.28	3.70	-95.49
	542.11	514.16	522.34	519.64	511.84	-5.61
	110.55	96.80	3.28	90.67	84.35	-26.42
	283.53	291.06	302.48	294.80	282.85	9,910.61
	474.80	537.00	551.60	475.32	600.66	72.48
	147.14	151.46	154.54	161.68	158.60	29.04
	154.53	158.00	161.00	155.00	170.47	37.35
	466.12	419.95	431.95	433.42	481.89	23.40
	63.12	72.55	70.87	71.69	84.90	25.06
	71.10	68.19	60.28	56.64	67.84	20.74
	458.26	480.60	479.55	480.68	503.53	22.67
	2,094.80	2,218.74	2,210.23	1,978.90	1,985.79	3.35
	1,105.30	1,097.67	1,061.09	1,019.75	1,032.27	0.40

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Marin†	192.21	179.69	166.32	162.69	170.06	171.74
Mendocino-Lake	80.85	81.83	77.80	83.54	89.18	74.97
Merced	223.42	224.95	221.55	235.46	250.86	255.86
MiraCosta†	228.96	247.49	250.92	304.44	303.91	224.91
Monterey	171.67	173.11	163.63	152.08	103.42	152.46
Mt. San Antonio	589.15	506.68	489.18	514.17	544.64	567.80
Mt. San Jacinto	268.47	266.18	270.01	284.44	282.71	315.00
Napa†	143.70	139.46	145.71	153.80	148.63	151.23
North Orange	576.05	553.68	555.31	601.74	606.46	602.51
Ohlone	171.73	171.36	162.95	173.75	162.32	158.90
Palo Verde	42.35	43.28	42.72	54.76	59.06	57.44
Palomar	414.90	396.07	394.48	359.06	367.81	377.68
Pasadena	330.11	338.44	339.52	316.24	357.35	349.00
Peralta	356.55	348.65	344.45	370.92	406.17	422.31
Rancho Santiago	591.20	599.65	580.68	575.64	615.80	475.64
Redwoods	129.46	143.59	123.47	138.33	140.45	157.28
Rio Hondo	229.59	226.26	233.85	252.53	260.65	252.54
Riverside	522.47	520.04	517.43	539.66	515.35	604.21
San Bernardino	355.15	325.43	328.56	353.11	365.77	365.73
San Diego	1,011.40	1,021.19	1,017.16	977.46	1,000.88	1,058.71
San Francisco	707.65	642.28	637.61	650.50	653.25	665.16
San Joaquin Delta	309.77	304.94	297.74	411.39	463.45	456.57
San José-Evergreen†	267.24	237.46	277.88	305.88	312.05	318.31
San Luis Obispo	232.64	234.33	227.95	236.08	240.65	238.73
San Mateo†	479.31	467.91	490.56	524.96	561.84	584.41
Santa Barbara	285.13	311.08	299.38	300.38	306.88	300.54
Santa Clarita	267.83	262.43	284.43	296.74	320.27	322.62
Santa Monica	421.59	407.63	412.53	425.36	447.98	468.83
Sequoias	178.11	168.10	169.02	184.34	198.54	206.70
Shasta-Tehama-Trinity	186.57	193.74	172.45	182.80	211.27	218.59
Sierra†	234.03	223.35	227.32	233.60	248.00	248.40
Siskiyous	67.25	68.45	72.35	66.91	79.79	96.64
Solano	152.32	156.52	144.59	159.59	143.97	166.00

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	172.15	176.85	160.10	167.88	164.95	-14.18
	20.47	79.97	80.47	88.40	102.50	26.78
	248.53	259.51	253.40	243.88	247.25	10.66
	239.96	245.93	338.91	343.38	334.32	46.02
	136.48	165.23	157.20	154.52	159.52	-7.08
	572.46	590.90	597.61	610.63	645.89	9.63
	297.24	322.71	0.73	0.74	0.65	-99.76
	165.72	158.38	156.38	154.68	141.63	-1.44
	597.12	622.62	632.67	620.79	638.57	10.85
	160.80	155.14	144.48	152.75	144.37	-15.93
	53.01	61.80	57.32	55.84	60.88	43.75
	412.58	436.27	399.21	372.33	363.51	-12.39
	349.36	354.07	357.85	340.49	358.24	8.52
	427.79	441.76	431.77	434.37	415.23	16.46
	640.67	706.53	569.04	556.63	577.25	-2.36
	138.91	143.97	134.12	131.31	144.28	11.45
	244.14	252.81	245.72	241.70	244.85	6.65
	634.89	658.02	623.16	608.71	648.91	24.20
	371.76	397.56	397.56	417.06	418.73	17.90
	1,069.30	1,064.42	1,019.14	995.17	957.78	-5.30
	663.93	580.21	571.92	288.83	511.16	-27.77
	417.01	372.43	302.06	261.10	234.41	-24.33
	326.53	330.37	304.39	345.18	333.81	24.91
	233.65	229.79	220.85	214.81	209.42	-9.98
	607.82	621.38	615.28	617.07	615.00	28.31
	276.43	286.80	264.30	257.34	254.80	-10.64
	350.96	354.03	346.17	329.80	334.72	24.98
	444.60	453.46	429.54	426.09	437.58	3.79
	211.76	236.61	250.39	243.00	491.15	175.76
	222.77	233.12	227.56	200.50	206.91	10.90
	254.63	250.88	250.28	245.07	252.00	7.68
	90.82	93.22	89.51	82.21	79.40	18.07
	167.83	164.13	155.28	145.17	154.66	1.53

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sonoma	403.26	407.90	412.70	430.08	435.90	444.44
South Orange†	482.31	498.67	513.97	508.54	526.32	535.03
Southwestern	366.81	358.45	358.80	376.00	343.87	305.68
State Center	572.27	575.41	576.63	614.10	653.69	608.62
Ventura	425.28	445.78	436.80	442.10	484.56	497.66
Victor Valley	191.76	169.07	184.79	162.67	172.90	178.92
West Hills	198.96	192.72	126.62	132.74	146.72	144.07
West Kern	138.23	139.77	131.62	135.90	127.50	123.97
West Valley-Mission†	314.60	315.53	303.99	307.98	295.79	288.82
Yosemite	408.00	412.79	417.09	424.33	445.97	448.27
Yuba	224.21	199.23	181.80	166.88	161.42	138.42
Statewide	**23,205.70**	**23,179.68**	**23,085.41**	**23,991.13**	**24,888.39**	**25,217.13**

Source: Chancellor's Office data from MIS.

Note: The 10-year change may differ slightly due to rounding.

* Calbright is a fully online community college focused on job training for adults who have historically lacked access to traditional education institutions. Calbright first reported expenditures in fiscal year 2019–20.

† These are community-supported districts, which receive their funding from other sources, including local property taxes, rather than from a state apportionment.

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	444.06	424.31	384.82	384.45	377.42	-6.41
	567.21	550.43	547.48	542.12	537.65	11.47
	296.08	343.24	364.91	366.77	377.19	2.83
	608.64	606.81	556.12	616.47	644.18	12.57
	490.31	487.68	498.28	514.95	503.50	18.39
	158.54	214.00	172.98	0.00	0.00	-100.00
	163.68	171.11	142.41	150.91	186.43	-6.30
	117.09	131.07	113.37	106.50	108.67	-21.39
	305.15	313.89	306.73	291.40	260.97	-17.05
	459.04	479.05	463.40	454.53	478.30	17.23
	126.76	138.97	14.53	9.84	185.32	-17.35
	25,208.73	**25,806.76**	**24,820.65**	**23,639.73**	**24,599.04**	**6.00%**

Table C.4
Districts' Self-Reported Total Administrator Salaries, Fiscal Years 2012–13 Through 2022–23

	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Allan Hancock	$3,137,834	$2,959,443	$3,165,790	$3,651,290	$4,009,658	$3,408,812
Antelope Valley	2,040,532	2,387,328	2,778,505	2,843,464	3,241,999	3,282,442
Barstow	1,511,270	1,561,117	1,792,193	1,804,121	826,990	0
Butte	4,383,109	4,776,190	4,959,132	5,409,913	6,488,421	8,120,859
Cabrillo	3,717,924	101,880	4,238,908	4,337,373	4,534,180	4,945,725
Calbright*	0	0	0	0	0	0
Cerritos	5,642,205	5,789,344	6,016,355	6,278,605	6,593,222	7,550,033
Chabot-Las Positas	5,510,163	5,842,195	6,420,357	7,248,981	7,395,258	8,662,479
Chaffey	4,147,008	4,429,632	4,787,529	4,864,769	5,325,503	6,005,740
Citrus	4,135,054	2,206,227	3,771,908	3,792,623	4,153,176	1,614,921
Coast	14,093,925	13,977,318	14,593,739	16,088,123	18,265,549	20,704,292
Compton	1,986,080	1,861,159	1,818,349	2,062,482	1,571,928	2,227,981
Contra Costa	11,288,096	12,036,470	12,810,646	14,741,506	14,943,409	15,910,310
Copper Mountain	948,523	926,699	1,083,863	843,630	1,135,726	1,183,865
Desert	2,554,220	2,834,023	2,914,452	3,081,572	4,362,354	5,594,729
El Camino	6,819,229	7,180,853	7,240,874	6,852,613	7,440,965	7,511,580
Feather River	606,588	858,806	818,302	905,225	944,046	950,392
Foothill-De Anza	10,492,898	10,758,869	11,292,521	13,558,974	15,003,296	15,038,777
Gavilan	1,621,278	1,479,765	1,927,774	2,695,977	2,383,265	2,264,295
Glendale	5,854,948	6,339,577	6,364,659	7,247,205	7,499,592	7,487,839
Grossmont-Cuyamaca	4,218,228	4,411,845	5,447,563	6,387,145	6,182,687	8,177,480
Hartnell	2,995,487	3,865,870	4,406,715	4,556,603	5,112,191	5,813,373
Imperial	2,470,082	2,745,196	2,766,129	2,443,544	2,900,807	3,081,967
Kern	8,845,062	8,669,803	9,481,218	11,898,720	14,409,949	15,412,958
Lake Tahoe	1,311,610	1,010,844	442,827	1,037,019	1,138,323	1,141,755
Lassen	1,202,579	1,334,740	1,701,164	1,711,710	2,060,569	1,910,043
Long Beach	6,302,484	6,313,992	6,818,148	7,204,428	8,193,960	9,643,920
Los Angeles	20,625,187	19,889,308	10,069,477	24,853,066	27,957,939	14,096,481
Los Rios	13,673,902	12,954,587	13,557,987	13,963,102	15,170,411	16,564,209

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	$3,832,903	$4,191,536	$4,962,498	$5,594,878	$5,411,961	72.47%
	3,315,158	6,674,122	6,545,213	6,414,735	6,253,063	206.44
	0	2,539,690	2,725,564	2,707,419	2,707,108	79.13
	8,128,838	8,719,908	10,008,221	10,273,566	11,068,024	152.52
	5,269,619	5,505,535	5,723,857	7,179,631	8,854,519	138.16
	0	2,117,551	5,932,000	5,472,000	5,873,761	N/A
	6,882,123	7,379,584	7,360,512	7,439,064	7,004,873	24.15
	8,091,736	9,166,803	9,994,554	9,509,493	10,587,034	92.14
	6,776,736	7,172,224	6,624,321	6,909,383	8,126,682	95.96
	3,933,630	3,659,872	4,882,572	5,618,838	5,422,908	31.14
	22,861,847	24,396,910	22,175,799	23,948,055	24,994,028	77.34
	2,859,461	3,072,899	3,603,786	3,709,413	4,403,549	121.72
	17,089,240	17,836,484	17,383,463	18,526,654	19,273,798	70.74
	1,139,395	1,249,351	1,361,673	1,361,673	1,336,424	40.90
	6,508,648	6,965,434	7,592,296	7,659,160	8,179,116	220.22
	7,514,202	8,287,492	8,487,162	8,681,127	9,439,823	38.43
	1,048,791	1,134,603	1,147,929	1,456,692	1,463,378	141.25
	14,181,148	14,736,391	15,680,942	15,887,834	19,843,526	89.11
	3,910,277	1,858,219	2,911,501	2,689,846	2,892,189	78.39
	7,566,290	7,872,878	8,729,540	8,367,868	8,054,001	37.56
	9,560,222	11,322,899	13,180,449	13,824,913	16,121,601	282.19
	6,747,977	6,104,835	6,802,543	6,591,866	6,570,248	119.34
	3,296,513	3,556,437	4,318,184	5,894,194	4,132,015	67.28
	17,435,388	18,304,778	17,460,448	20,484,699	24,515,741	177.17
	1,573,975	1,258,257	1,835,589	2,042,810	2,531,268	92.99
	2,264,709	1,683,792	2,090,172	2,565,739	2,897,139	140.91
	10,021,871	9,939,882	10,229,821	11,637,212	12,955,834	105.57
	12,931,584	15,492,572	34,166,164	34,809,931	36,665,971	77.77
	17,660,668	19,265,478	18,683,873	20,581,755	22,051,917	61.27

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Marin†	2,900,452	2,277,387	3,121,981	3,998,524	4,222,165	4,840,302
Mendocino-Lake	1,990,073	2,283,746	1,798,127	1,727,487	2,038,724	3,037,218
Merced	4,432,162	4,668,281	4,752,828	5,086,666	5,141,545	5,277,776
MiraCosta†	4,487,110	4,839,118	4,683,484	4,617,464	4,880,167	3,199,051
Monterey	1,735,610	1,237,053	1,105,649	1,280,428	1,422,600	1,933,048
Mt. San Antonio	7,819,166	9,879,696	9,879,945	12,858,513	14,403,347	16,925,679
Mt. San Jacinto	3,394,148	3,416,942	2,720,797	3,209,346	1,643,786	4,091,407
Napa†	3,366,386	3,030,880	3,063,056	3,297,660	3,685,024	4,330,114
North Orange	10,985,890	10,868,717	11,325,253	12,294,715	14,296,519	14,754,078
Ohlone	5,159,828	5,169,284	4,905,876	5,547,071	5,952,279	6,370,251
Palo Verde	526,457	552,294	710,296	656,905	1,204,865	1,046,184
Palomar	4,054,039	4,077,822	6,080,074	4,935,847	6,321,141	6,833,397
Pasadena	4,447,735	6,382,638	6,388,493	8,982,601	9,725,198	9,806,057
Peralta	6,237,094	8,130,086	8,938,991	9,865,202	11,311,046	10,124,908
Rancho Santiago	7,604,594	7,818,472	7,042,332	7,541,546	8,447,350	8,073,467
Redwoods	3,398,496	2,879,036	2,792,828	2,974,770	3,069,348	3,096,451
Rio Hondo	3,812,385	4,212,670	4,424,286	4,710,276	4,634,722	5,405,735
Riverside	11,749,282	11,852,309	11,947,866	12,867,060	12,371,005	14,388,502
San Bernardino	6,881,859	6,469,737	7,601,404	8,879,000	8,755,194	9,443,472
San Diego	12,501,196	10,577,764	11,608,130	12,401,094	13,311,740	7,959,279
San Francisco	6,020,496	5,930,710	6,758,529	7,033,174	8,258,992	7,679,762
San Joaquin Delta	4,497,638	4,899,606	5,347,841	6,512,381	2,769,993	6,299,885
San José-Evergreen†	5,429,104	4,060,964	6,512,299	8,063,156	8,290,611	8,601,182
San Luis Obispo	2,905,912	2,953,471	2,889,629	3,185,655	3,786,750	4,143,910
San Mateo†	6,891,348	6,532,212	8,583,804	9,689,940	10,100,868	9,459,108
Santa Barbara	4,795,240	4,821,133	5,147,992	5,147,992	5,984,201	5,018,577
Santa Clarita	5,875,303	6,273,792	7,074,739	9,021,851	9,093,821	9,693,163
Santa Monica	10,947,107	9,927,160	10,852,851	11,893,214	13,749,301	14,068,970
Sequoias	3,942,942	3,968,768	4,554,612	4,538,305	5,117,674	5,616,088
Shasta-Tehama-Trinity	2,621,430	2,821,105	3,166,258	3,633,195	4,251,205	4,815,655
Sierra†	4,568,380	4,829,462	4,734,221	5,527,711	6,167,740	6,402,341
Siskiyous	949,643	1,017,833	1,103,812	1,513,195	1,498,219	1,287,384
Solano	2,688,789	3,128,316	3,397,358	4,051,911	2,739,665	2,873,058

FISCAL YEAR					
2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
5,789,645	5,676,537	6,090,621	6,304,177	6,506,836	124.34
2,677,741	3,072,767	3,037,947	3,407,005	4,001,769	101.09
5,505,694	5,747,942	5,706,598	6,041,433	6,003,707	35.46
3,965,986	4,794,179	7,011,555	7,882,175	9,010,490	100.81
1,729,900	1,662,783	2,227,018	2,039,357	2,558,927	47.44
18,164,487	17,954,280	19,342,170	20,454,909	22,865,675	192.43
3,401,189	7,072,722	7,065,661	6,189,573	6,866,597	102.31
4,415,170	5,131,765	5,039,054	4,387,310	3,239,780	-3.76
14,492,679	15,620,656	16,334,565	17,340,393	19,931,765	81.43
6,445,696	6,330,732	6,206,302	7,808,852	8,256,479	60.01
1,741,557	1,615,447	1,904,730	1,911,694	2,397,018	355.31
7,638,921	7,599,541	8,657,335	8,128,306	8,771,963	116.38
10,093,559	10,601,103	11,343,830	12,619,906	12,966,660	191.53
11,790,459	11,082,828	11,030,865	12,744,998	14,279,587	128.95
8,967,406	9,311,586	10,117,308	10,060,575	13,208,595	73.69
3,491,856	3,463,524	3,873,496	3,661,551	3,769,139	10.91
5,559,520	6,054,091	5,861,777	6,858,009	7,619,506	99.86
15,321,875	17,795,204	17,459,784	20,859,788	21,788,380	85.44
10,564,739	11,466,706	11,466,706	1,157,904	10,392,335	51.01
14,791,608	16,497,176	18,574,248	18,791,476	20,482,192	63.84
9,666,729	9,845,854	9,222,874	7,109,779	6,067,364	0.78
6,568,069	7,013,114	8,068,240	6,754,910	16,586,080	268.77
9,270,080	9,782,437	11,060,431	12,046,704	12,174,256	124.24
4,132,806	4,381,785	4,180,190	4,540,002	4,515,312	55.38
11,287,944	10,939,860	11,956,288	12,686,524	12,278,584	78.17
5,879,517	6,128,119	5,925,262	5,977,256	6,219,602	29.70
9,747,219	10,825,191	11,170,726	11,185,578	11,933,904	103.12
12,473,482	12,930,165	12,774,574	12,462,538	12,784,715	16.79
6,204,808	6,401,363	6,703,648	6,856,417	8,253,162	109.31
5,749,070	6,830,972	6,739,730	7,814,003	10,461,261	299.07
6,496,604	8,022,855	7,890,030	7,890,737	9,366,968	105.04
1,294,105	1,313,001	1,068,590	959,081	995,408	4.82
2,970,984	3,165,581	3,098,624	3,170,994	3,757,125	39.73

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DISTRICT	FISCAL YEAR 2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sonoma	7,855,903	8,357,560	8,985,722	9,643,416	10,253,243	11,318,478
South Orange†	12,760,344	13,382,351	14,092,488	14,304,737	15,395,299	19,425,858
Southwestern	2,769,624	2,547,773	3,170,115	3,616,073	5,771,428	9,163,701
State Center	8,315,919	9,161,046	9,421,497	10,587,274	11,430,136	12,107,325
Ventura	4,854,537	4,541,932	4,934,405	5,460,116	6,979,391	7,906,824
Victor Valley	1,875,489	1,574,076	1,662,432	0	2,233,413	2,636,634
West Hills	5,777,125	6,128,821	6,161,147	6,849,241	6,396,909	6,985,636
West Kern	1,382,106	1,351,685	1,391,790	1,545,639	1,767,354	2,069,776
West Valley-Mission†	4,043,436	3,923,452	4,111,323	5,067,170	8,410,516	4,534,427
Yosemite	7,687,164	8,144,346	8,313,778	9,687,652	10,262,662	10,639,663
Yuba	4,579,434	3,058,867	2,725,794	3,742,652	3,575,458	4,743,880
Statewide	**$383,653,880**	**$383,463,453**	**$403,473,216**	**$460,411,608**	**$500,367,987**	**$516,734,918**

Source: Chancellor's Office data from MIS.

* Calbright is a fully online community college focused on job training for adults who have historically lacked access to traditional education institutions. Calbright first reported expenditures in fiscal year 2019–20.

† These are community-supported districts, which receive their funding from other sources, including local property taxes, rather than from a state apportionment.

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	11,563,610	10,667,918	10,693,495	11,190,364	11,426,711	45.45
	19,374,714	20,694,973	20,053,124	21,152,096	24,350,502	90.83
	9,163,725	7,115,135	7,458,909	8,285,627	10,077,472	263.86
	13,007,882	16,251,608	14,845,857	17,999,529	21,834,049	162.56
	8,249,292	8,361,798	9,345,237	10,158,168	11,740,486	141.85
	2,818,380	2,309,222	1,847,386	0	0	-100.00
	7,822,098	8,050,838	7,385,373	7,718,639	9,052,126	56.69
	1,797,856	1,857,506	2,064,276	1,974,115	2,579,269	86.62
	10,134,391	10,819,629	11,519,617	12,366,058	12,538,491	210.09
	10,493,853	10,292,613	10,178,504	10,738,606	11,639,229	51.41
	4,965,716	4,570,929	4,292,527	2,608,419	12,705,551	177.45
	$560,085,570	**$598,590,451**	**$640,495,728**	**$660,135,983**	**$747,886,526**	**94.94%**

Table C.5
Districts' Self-Reported Total Faculty Salaries, Fiscal Years 2012–13 Through 2022–23

	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Allan Hancock	$10,961,339	$11,290,695	$11,459,985	$11,802,498	$12,894,982	$12,958,413
Antelope Valley	14,134,818	14,343,185	14,868,776	15,009,276	15,526,170	16,406,096
Barstow	2,655,895	2,758,235	2,928,924	6,284,782	4,137,439	0
Butte	14,697,797	14,498,997	14,661,532	15,203,423	15,809,259	14,416,704
Cabrillo	16,159,872	0	15,299,192	15,547,942	15,460,485	16,349,549
Calbright*	0	0	0	0	0	0
Cerritos	23,504,485	26,376,672	24,493,115	24,910,274	22,437,996	31,842,715
Chabot-Las Positas	23,141,627	23,545,685	23,759,829	25,462,551	28,621,501	29,645,877
Chaffey	17,625,227	18,041,989	18,319,515	20,641,894	22,158,401	22,343,756
Citrus	13,620,223	13,636,451	13,507,186	16,691,768	15,917,746	14,864,119
Coast	39,674,765	39,508,138	41,120,184	42,411,889	45,381,873	47,485,472
Compton	6,503,481	7,122,142	7,666,108	8,028,129	8,854,489	8,496,056
Contra Costa	35,807,023	35,253,495	34,379,945	38,315,562	40,314,677	38,847,769
Copper Mountain	2,760,966	2,768,989	2,884,977	2,725,509	2,836,724	2,650,516
Desert	9,271,826	9,522,880	8,970,511	10,046,662	11,916,383	12,778,960
El Camino	27,842,754	27,900,199	29,093,049	29,805,411	30,420,785	30,284,835
Feather River	1,915,547	2,088,035	2,050,731	1,024,146	1,022,794	2,385,053
Foothill-De Anza	42,296,186	42,146,728	41,442,228	41,991,340	44,488,544	43,125,287
Gavilan	6,866,713	6,388,803	6,638,837	6,606,868	7,337,616	16,519,659
Glendale	18,517,994	19,170,908	19,186,091	18,064,513	18,867,362	19,243,418
Grossmont-Cuyamaca	21,711,599	22,296,651	23,068,871	22,779,112	25,280,410	26,351,445
Hartnell	5,790,887	7,547,467	8,414,566	8,924,011	9,196,746	9,717,247
Imperial	9,513,798	9,816,100	10,273,655	11,906,356	13,197,946	13,843,634
Kern	31,981,836	31,469,306	31,055,712	34,529,319	37,354,031	39,730,670
Lake Tahoe	2,758,105	3,343,262	2,928,928	2,749,212	2,606,251	2,278,161
Lassen	2,562,186	2,317,879	2,374,707	2,421,034	2,617,538	3,233,157
Long Beach	27,500,682	20,914,506	23,338,500	25,148,418	25,220,608	27,924,153
Los Angeles	101,144,510	98,032,812	93,877,574	134,623,587	149,584,866	144,344,795
Los Rios	80,347,340	80,468,916	78,860,114	84,074,810	86,792,006	88,986,213

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	$14,092,282	$14,059,084	$14,023,527	$14,221,314	$14,925,663	36.17%
	16,817,153	16,224,532	16,803,970	16,347,032	16,973,007	20.08
	0	4,040,990	4,246,754	3,813,226	4,083,295	53.74
	18,196,317	19,501,159	18,075,589	19,373,565	20,774,887	41.35
	16,153,654	16,058,667	15,995,382	17,919,752	18,539,229	14.72
	0	0	300,000	956,562	1,036,671	N/A
	31,893,500	29,388,654	30,843,998	28,983,994	27,756,422	18.09
	29,642,976	31,828,338	31,820,142	31,946,146	34,871,459	50.69
	24,229,514	24,631,332	23,226,395	24,514,364	28,047,171	59.13
	14,294,411	14,230,775	16,317,328	16,810,909	27,560,942	102.35
	49,601,370	51,561,774	47,466,435	50,443,994	54,327,078	36.93
	8,617,999	9,276,928	9,494,979	10,685,478	11,014,486	69.36
	40,140,375	41,512,204	45,579,668	44,876,252	44,647,869	24.69
	2,627,406	2,280,155	2,300,241	2,126,697	3,428,280	24.17
	13,592,963	14,965,310	15,063,648	16,000,162	16,902,175	82.30
	36,841,191	32,563,667	33,065,768	31,966,181	38,309,145	37.59
	2,181,542	2,578,347	2,374,640	2,583,313	2,684,371	40.14
	43,527,488	42,566,250	42,773,379	41,483,324	46,763,745	10.56
	7,929,392	10,644,745	7,640,499	7,003,543	7,755,100	12.94
	20,352,618	20,235,138	20,745,029	19,497,500	20,095,608	8.52
	26,142,721	28,238,323	28,283,982	25,707,217	28,275,112	30.23
	11,501,633	12,246,054	12,361,747	12,348,650	11,714,991	102.30
	14,001,811	15,655,401	12,833,027	12,067,675	13,954,035	46.67
	52,502,631	50,319,428	47,017,775	50,099,872	53,805,398	68.24
	2,820,101	2,565,534	2,981,672	3,113,670	3,208,985	16.35
	3,419,138	3,575,540	3,323,635	3,614,487	4,369,987	70.56
	26,581,204	27,885,803	29,591,498	27,883,807	33,343,951	21.25
	151,840,544	156,306,636	157,486,424	151,163,792	153,138,664	51.41
	87,353,989	92,739,708	89,990,635	91,682,299	93,210,531	16.01

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DISTRICT	FISCAL YEAR 2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Marin†	10,105,813	8,823,610	10,078,056	11,252,569	12,291,497	12,264,067
Mendocino-Lake	4,326,065	4,318,848	3,967,333	3,891,839	3,558,113	4,190,671
Merced	14,197,335	13,891,818	13,794,831	14,837,673	14,734,518	15,082,725
MiraCosta†	20,211,201	21,344,347	21,734,499	22,318,713	23,560,516	19,676,331
Monterey	7,948,244	8,551,642	9,021,376	9,214,550	8,774,702	8,489,297
Mt. San Antonio	37,426,815	37,420,961	37,427,183	40,166,495	43,925,890	44,641,742
Mt. San Jacinto	11,051,579	11,476,014	9,825,032	13,273,069	14,466,293	17,920,129
Napa†	7,269,352	7,373,347	7,643,080	8,487,966	8,223,927	9,095,189
North Orange	54,013,782	53,753,486	54,581,238	61,094,628	67,883,666	71,462,537
Ohlone	11,358,164	11,372,287	11,162,222	11,176,702	12,412,018	13,460,846
Palo Verde	2,595,079	2,509,230	2,688,545	2,694,746	2,742,387	7,529,329
Palomar	24,807,114	25,122,082	25,947,189	24,410,564	27,279,192	27,927,668
Pasadena	31,467,518	31,726,310	29,906,690	33,442,148	37,675,754	37,286,409
Peralta	21,867,496	24,656,983	26,109,229	29,267,728	31,706,638	31,172,809
Rancho Santiago	30,120,178	30,787,889	31,847,797	33,946,777	35,609,510	33,998,693
Redwoods	7,008,839	6,746,235	5,862,634	6,691,398	5,765,328	6,593,232
Rio Hondo	16,714,991	16,462,950	16,421,369	17,325,159	18,433,195	18,853,751
Riverside	32,296,138	32,916,592	33,879,233	35,210,757	36,073,958	41,591,552
San Bernardino	17,579,959	17,826,595	18,880,494	19,244,085	21,390,849	21,959,104
San Diego	47,333,823	33,738,373	38,140,966	40,723,688	53,857,448	49,368,661
San Francisco	61,624,158	54,979,209	51,271,680	50,121,181	49,440,930	46,495,917
San Joaquin Delta	18,958,713	18,639,631	19,364,698	20,424,301	22,053,458	22,518,491
San José-Evergreen†	18,180,784	20,085,247	23,462,453	22,011,337	24,368,426	24,498,298
San Luis Obispo	10,939,801	11,261,834	12,076,576	12,832,597	13,007,729	12,864,402
San Mateo†	28,054,371	28,825,364	31,363,532	32,434,527	32,912,781	36,375,702
Santa Barbara	20,052,595	20,281,489	20,463,455	20,463,455	20,864,644	20,699,558
Santa Clarita	15,835,244	16,290,259	16,975,332	17,601,361	20,445,478	22,101,171
Santa Monica	30,852,310	29,964,670	31,881,492	33,842,117	34,103,392	36,869,612
Sequoias	13,576,205	13,126,832	13,132,749	13,415,025	13,294,147	16,351,716
Shasta-Tehama-Trinity	9,828,793	9,871,940	10,264,916	10,217,283	8,799,538	8,419,570
Sierra†	16,332,549	15,913,809	15,917,288	16,843,000	17,562,781	17,697,219
Siskiyous	3,238,827	2,737,972	2,708,663	2,663,391	3,102,129	3,002,379
Solano	11,466,812	11,800,031	12,143,835	17,166,330	11,107,675	12,147,869

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	12,200,545	12,147,065	12,674,079	13,790,752	14,104,299	39.57
	3,969,778	4,120,297	4,854,652	4,936,650	4,920,776	13.75
	16,884,439	17,140,305	16,914,733	16,214,242	16,760,506	18.05
	19,703,234	21,186,260	27,889,303	29,592,196	29,652,890	46.72
	8,610,897	9,738,963	9,854,175	11,034,084	11,808,043	48.56
	44,879,247	47,855,803	46,447,189	50,809,572	51,826,438	38.47
	15,348,442	16,477,197	20,999,882	21,094,172	23,519,939	112.82
	9,502,288	10,743,730	10,775,000	11,050,334	11,048,983	51.99
	65,187,170	69,024,466	59,081,789	59,644,083	69,885,534	29.38
	14,520,093	13,846,765	13,619,310	13,941,619	12,772,029	12.45
	3,072,766	2,706,330	2,545,778	2,971,880	2,481,083	-4.39
	29,635,117	33,598,353	30,893,574	31,923,309	33,958,337	36.89
	39,027,469	41,165,121	40,897,698	39,658,255	40,418,315	28.44
	31,053,022	29,992,160	24,358,662	31,570,506	34,467,206	57.62
	38,698,700	28,114,141	40,128,246	41,123,634	42,412,036	40.81
	5,724,776	5,527,623	5,004,802	5,004,486	4,769,604	-31.95
	19,795,349	20,577,738	20,215,746	21,985,763	23,367,226	39.80
	45,438,122	50,335,806	50,430,742	54,991,222	59,868,375	85.37
	24,179,099	26,977,845	26,977,845	19,843,948	23,761,597	35.16
	56,843,758	54,988,905	59,450,964	59,028,825	61,356,319	29.62
	50,630,848	56,890,483	57,369,434	48,308,662	46,553,323	-24.46
	21,655,020	21,165,655	22,510,602	20,830,433	24,091,981	27.08
	23,078,135	22,123,305	25,825,505	29,468,367	32,196,939	77.09
	12,926,632	14,187,917	13,864,085	14,317,595	15,628,997	42.86
	38,765,431	38,052,501	38,517,788	43,073,747	42,980,522	53.20
	23,458,451	23,779,939	22,339,150	21,082,549	22,204,172	10.73
	22,665,924	22,245,922	24,608,304	24,657,257	25,495,152	61.00
	34,319,041	37,626,337	35,979,514	37,045,082	38,999,891	26.41
	16,573,482	18,890,566	19,510,638	20,811,232	22,691,602	67.14
	8,374,776	8,184,874	7,661,588	0	11,049,008	12.41
	17,454,728	18,562,121	18,647,277	20,327,228	20,806,351	27.39
	2,978,408	3,200,230	2,756,747	2,669,374	3,072,641	-5.13
	12,275,552	12,592,744	12,340,100	12,211,895	13,040,939	13.73

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sonoma	23,185,660	23,644,620	24,759,056	25,865,334	27,321,273	28,700,779
South Orange†	31,856,218	32,973,257	34,876,651	38,143,061	40,911,446	40,253,902
Southwestern	10,657,772	14,524,947	15,151,285	12,389,391	7,540,745	7,211,518
State Center	44,387,173	44,783,047	46,085,615	47,295,075	51,095,236	53,461,384
Ventura	32,421,943	31,654,026	32,797,423	34,303,523	36,524,330	37,795,950
Victor Valley	10,961,638	11,013,047	10,931,562	0	10,097,626	10,855,923
West Hills	6,402,250	6,816,501	6,306,012	6,393,655	5,906,139	6,062,785
West Kern	4,384,870	4,737,282	5,041,009	4,986,766	5,582,702	5,278,510
West Valley-Mission†	25,535,988	25,030,410	24,042,423	26,065,940	26,483,970	26,390,188
Yosemite	22,144,159	21,196,351	20,058,347	20,083,372	19,565,706	18,053,192
Yuba	10,631,624	8,495,974	7,953,159	10,318,677	10,337,019	10,866,547
Statewide	**$1,502,479,423**	**$1,472,036,473**	**$1,504,871,549**	**$1,612,282,249**	**$1,709,050,327**	**$1,754,591,053**

Source: Chancellor's Office data from MIS.

* Calbright is a fully online community college focused on job training for adults who have historically lacked access to traditional education institutions. Calbright first reported expenditures in fiscal year 2019–20.

† These are community-supported districts, which receive their funding from other sources, including local property taxes, rather than from a state apportionment.

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	29,392,766	28,172,885	29,230,112	31,722,409	34,713,339	49.72
	40,774,353	43,535,578	45,301,126	45,271,310	48,136,483	51.11
	0	20,640,239	22,757,458	19,584,808	28,810,638	170.33
	54,554,872	57,082,749	56,367,123	60,855,116	63,690,938	43.49
	36,878,919	37,225,804	40,019,553	41,812,143	36,974,575	14.04
	11,341,987	11,697,511	10,640,126	0	0	-100.00
	6,453,056	7,310,767	6,752,405	6,517,937	7,734,590	20.81
	5,800,052	5,950,886	6,189,430	6,441,199	6,816,819	55.46
	28,469,395	33,730,249	35,863,271	37,689,822	35,893,840	40.56
	17,834,493	19,216,608	17,955,058	18,482,162	17,071,317	-22.91
	11,105,618	10,749,623	21,503,577	11,146,481	11,805,083	11.04
	$1,798,932,173	**$1,876,760,842**	**$1,900,551,906**	**$1,893,771,117**	**$2,019,136,932**	**34.39%**

Table C.6
Districts' Self-Reported Total Support Staff Salaries, Fiscal Years 2012–13 Through 2022–23

	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Allan Hancock	$10,658,339	$8,728,614	$9,817,943	$11,045,198	$11,447,267	$10,590,788
Antelope Valley	12,209,212	12,779,998	12,758,707	13,437,093	14,504,763	15,676,366
Barstow	2,440,403	2,244,456	2,394,444	3,542,440	3,757,254	0
Butte	13,320,859	13,375,128	14,060,490	14,787,352	15,091,061	16,397,587
Cabrillo	10,404,722	131,389	10,367,691	10,558,455	10,568,769	11,245,487
Calbright*	0	0	0	0	0	0
Cerritos	15,667,935	15,290,917	16,606,514	17,387,556	19,240,770	20,143,954
Chabot-Las Positas	16,825,594	16,922,280	17,593,545	18,307,491	20,965,734	22,798,941
Chaffey	14,810,697	14,647,803	14,896,827	16,056,950	17,335,621	17,841,785
Citrus	13,806,849	12,776,843	13,889,529	14,431,195	14,949,370	13,436,591
Coast	38,621,339	36,598,079	39,221,791	40,480,261	42,250,314	47,427,479
Compton	5,141,231	5,233,338	4,898,361	5,872,410	5,833,562	6,920,910
Contra Costa	21,477,131	23,078,397	23,979,180	25,815,897	26,053,389	26,695,212
Copper Mountain	2,169,279	2,249,708	2,357,617	2,371,430	2,555,960	2,425,892
Desert	8,261,222	8,223,140	8,313,537	9,685,685	10,513,036	11,204,470
El Camino	23,137,375	23,459,287	23,955,995	24,363,887	25,313,953	27,209,713
Feather River	2,802,781	3,022,137	3,232,067	3,228,922	3,671,192	3,940,725
Foothill-De Anza	37,982,647	35,831,790	35,180,990	36,905,506	39,027,869	41,765,015
Gavilan	6,140,970	6,477,667	6,171,222	5,670,917	6,041,416	6,880,970
Glendale	16,367,244	16,930,281	16,843,326	17,990,738	17,632,799	18,525,965
Grossmont-Cuyamaca	18,056,420	18,634,879	19,526,641	20,116,708	21,578,468	22,566,028
Hartnell	5,805,423	5,977,986	7,476,088	7,994,177	9,088,615	8,824,336
Imperial	6,312,905	6,382,201	6,217,691	6,357,183	7,343,280	7,082,262
Kern	20,138,418	19,299,038	19,968,351	22,020,055	32,820,623	23,403,308
Lake Tahoe	2,648,087	2,508,101	2,322,000	2,755,531	3,482,493	3,538,418
Lassen	2,313,009	2,392,668	2,326,619	2,342,071	2,586,351	2,914,104
Long Beach	26,027,418	26,014,221	27,015,051	30,013,318	31,731,789	32,707,209
Los Angeles	107,549,250	106,775,374	132,632,911	120,166,271	134,799,584	163,644,680
Los Rios	56,585,323	56,563,500	56,787,534	62,866,489	62,656,304	65,516,216

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	$14,349,070	$14,597,440	$14,996,390	$15,737,993	$16,014,564	50.25%
	16,485,547	14,481,546	15,176,581	14,465,512	14,135,200	15.77
	0	3,954,566	4,148,992	4,301,424	3,860,041	58.17
	16,726,333	17,587,834	19,115,436	19,245,765	21,752,987	63.30
	11,644,751	12,132,781	12,126,568	13,264,760	15,190,445	46.00
	0	2,984,408	7,647,000	2,377,960	3,105,189	N/A
	18,229,946	19,020,712	20,473,691	20,297,666	20,466,790	30.63
	23,078,925	25,011,213	26,731,348	26,027,025	26,025,028	54.68
	19,597,293	21,246,637	20,958,788	22,103,523	22,769,887	53.74
	13,371,017	11,733,460	16,136,251	15,903,742	17,068,740	23.63
	50,334,435	52,648,230	47,805,662	50,212,032	51,888,673	34.35
	7,091,619	7,178,445	7,455,487	8,151,686	7,350,586	42.97
	29,419,412	30,774,783	32,961,181	33,362,297	34,313,396	59.77
	2,904,931	2,835,692	2,791,558	7,892,982	2,776,554	27.99
	12,957,728	14,326,747	14,794,696	14,730,872	16,162,000	95.64
	22,656,505	28,085,042	27,968,801	27,290,807	29,351,422	26.86
	4,005,553	4,053,450	4,085,821	4,306,067	4,852,984	73.15
	40,078,529	38,880,379	39,638,169	41,716,218	47,709,405	25.61
	7,477,632	5,680,193	7,326,902	6,989,302	7,433,030	21.04
	19,136,335	19,579,947	20,865,149	21,380,059	21,136,767	29.14
	25,104,269	29,345,590	31,267,506	27,600,960	34,951,878	93.57
	8,908,189	9,268,433	9,268,599	10,098,875	9,898,447	70.50
	8,240,185	8,665,492	8,766,339	9,332,347	10,275,164	62.76
	25,010,350	23,239,122	23,478,012	24,335,588	27,684,526	37.47
	2,947,375	3,022,504	3,715,864	3,722,993	4,887,485	84.57
	3,269,355	3,400,149	3,058,858	3,245,170	4,057,213	75.41
	31,252,039	34,176,106	35,518,226	35,272,633	39,491,776	51.73
	165,676,691	189,702,786	148,558,105	137,617,867	152,428,614	41.73
	68,456,356	71,038,456	69,356,103	70,004,554	74,385,851	31.46

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Marin†	10,417,943	9,898,089	9,713,164	9,607,882	10,502,031	11,399,456
Mendocino-Lake	3,992,064	4,036,447	3,894,430	4,103,214	4,313,813	3,845,646
Merced	9,274,004	9,289,781	9,324,209	9,909,385	10,583,055	10,993,203
MiraCosta†	17,007,127	17,828,856	18,173,204	21,545,563	22,394,602	17,105,120
Monterey	7,786,312	7,520,050	7,507,342	7,021,050	7,489,750	6,915,879
Mt. San Antonio	31,856,325	32,471,153	32,955,673	42,803,860	44,825,140	48,138,885
Mt. San Jacinto	12,060,556	12,479,960	12,984,038	14,438,815	15,271,743	16,987,333
Napa†	7,273,474	7,077,778	7,471,671	8,007,016	8,185,843	8,931,614
North Orange	35,998,922	37,775,267	44,936,855	47,802,276	53,613,381	58,176,742
Ohlone	10,937,170	11,007,967	10,423,956	11,587,617	10,982,446	11,362,998
Palo Verde	1,937,064	1,960,994	1,898,993	2,344,898	2,539,802	2,793,523
Palomar	24,451,721	23,497,951	23,697,489	21,813,329	23,474,491	25,021,332
Pasadena	18,172,650	19,291,697	17,261,445	17,784,698	19,896,884	19,548,994
Peralta	18,052,893	18,214,770	18,598,647	21,484,362	23,871,183	25,751,198
Rancho Santiago	34,260,506	35,515,589	34,725,711	34,965,506	37,942,213	41,677,706
Redwoods	5,192,896	5,703,553	4,918,366	5,433,303	5,242,697	5,784,456
Rio Hondo	11,338,930	11,464,204	11,644,233	12,186,948	12,259,782	13,521,146
Riverside	29,270,395	29,813,793	30,030,514	32,493,031	31,000,428	37,494,828
San Bernardino	15,681,334	14,451,368	15,767,631	16,968,687	17,441,288	18,188,137
San Diego	53,637,183	53,017,843	56,187,910	57,267,744	64,485,975	59,503,720
San Francisco	37,422,846	33,846,336	38,544,219	39,158,635	43,485,358	45,543,482
San Joaquin Delta	14,493,136	14,967,212	14,746,111	17,345,347	23,233,104	20,490,264
San José-Evergreen†	13,802,879	11,954,821	15,480,483	18,038,153	19,430,497	19,873,889
San Luis Obispo	11,084,804	11,251,550	11,059,440	11,541,664	12,130,709	12,351,458
San Mateo†	33,253,997	33,481,687	36,142,181	38,931,084	41,895,206	47,091,355
Santa Barbara	15,142,583	17,147,741	17,520,472	17,578,323	17,928,144	17,849,411
Santa Clarita	16,813,955	16,639,871	17,520,908	18,840,934	21,109,370	21,575,391
Santa Monica	21,710,864	21,334,120	22,965,503	23,676,048	26,211,774	29,312,760
Sequoias	7,730,288	7,408,541	7,686,765	8,231,300	9,350,234	10,209,343
Shasta-Tehama-Trinity	7,429,746	7,353,119	7,266,185	7,253,346	8,941,315	9,219,227
Sierra†	13,038,588	12,730,708	12,881,704	13,569,821	14,020,141	14,684,218
Siskiyous	2,507,665	2,539,664	2,834,590	2,740,193	3,768,285	4,675,758
Solano	7,318,601	6,711,030	7,942,438	8,566,608	7,611,901	9,199,759

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	12,294,192	13,211,120	12,223,952	13,118,894	13,203,379	26.74
	1,060,523	4,087,736	4,470,762	1,415,013	1,438,765	-63.96
	10,731,587	13,181,057	13,564,483	13,892,370	15,518,557	67.33
	19,525,957	21,234,827	32,644,485	35,711,450	39,204,955	130.52
	7,025,395	7,897,973	7,684,673	8,135,729	8,169,791	4.93
	48,491,263	52,413,997	55,152,836	56,688,804	62,353,345	95.73
	15,340,131	18,337,370	18,236,123	18,470,040	18,005,228	49.29
	9,451,578	9,760,184	10,467,336	11,003,405	10,362,760	42.47
	59,525,084	63,683,567	70,655,777	69,568,832	77,287,434	114.69
	12,000,419	11,932,765	10,961,478	12,201,190	11,497,413	5.12
	2,737,669	3,475,416	3,040,112	3,324,194	3,547,496	83.14
	28,310,155	30,773,174	28,570,132	28,226,014	29,595,809	21.04
	20,993,511	22,056,575	24,500,032	26,367,829	26,370,991	45.11
	26,340,622	27,200,468	28,016,549	29,604,456	30,190,765	67.24
	42,549,018	42,466,066	44,459,021	45,655,241	49,732,403	45.16
	6,059,903	6,351,708	6,012,673	6,395,438	7,831,194	50.81
	13,957,654	14,698,481	14,268,445	15,574,653	16,896,345	49.01
	41,038,835	45,188,716	43,683,734	45,372,065	51,276,818	75.18
	20,950,180	23,847,877	23,847,877	6,066,905	27,022,440	72.32
	70,843,344	72,147,945	73,633,754	71,632,734	70,583,143	31.59
	48,556,526	43,332,531	46,298,392	48,515,254	43,783,500	17.00
	19,292,023	17,628,018	18,347,099	16,666,022	13,983,131	-3.52
	21,759,719	23,452,671	24,006,279	29,021,980	27,240,928	97.36
	12,660,344	13,484,640	13,188,379	13,431,774	13,846,962	24.92
	50,011,895	50,619,371	52,086,545	55,183,647	55,126,478	65.77
	17,696,413	19,384,511	17,065,137	16,599,608	17,420,828	15.05
	23,631,261	25,136,207	25,579,313	24,498,365	26,578,315	58.07
	27,443,623	29,153,385	28,203,220	28,747,725	28,567,376	31.58
	11,296,856	12,548,917	12,452,646	13,507,888	14,863,092	92.27
	9,699,274	10,527,537	10,380,939	9,664,545	10,913,745	46.89
	15,102,999	15,774,008	15,641,773	16,015,733	17,155,420	31.57
	4,685,206	4,652,201	4,689,519	4,382,229	4,330,842	72.70
	9,272,133	9,451,345	8,970,158	8,421,459	9,538,557	30.33

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	FISCAL YEAR					
DISTRICT	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Sonoma	19,878,038	21,190,926	22,197,758	24,253,776	25,066,448	26,113,782
South Orange†	30,068,088	31,388,256	32,467,620	30,261,449	34,248,993	35,920,606
Southwestern	19,873,582	19,466,816	19,458,942	19,963,304	18,184,615	17,463,304
State Center	26,324,754	26,401,367	27,272,290	29,283,441	30,813,605	31,203,708
Ventura	24,573,322	25,851,827	25,878,165	26,902,431	29,984,968	30,907,387
Victor Valley	11,122,865	9,403,418	10,815,825	0	8,500,484	9,810,865
West Hills	8,456,455	8,347,595	8,371,573	9,003,517	7,329,828	7,715,546
West Kern	6,365,342	6,010,029	6,061,111	6,464,183	6,093,708	6,031,839
West Valley-Mission†	19,163,579	19,056,944	18,542,519	19,131,423	20,358,611	22,463,161
Yosemite	20,271,882	20,696,152	20,562,729	22,049,906	23,409,957	23,777,307
Yuba	8,202,549	7,489,874	7,201,876	7,141,507	6,367,036	6,113,176
Statewide	**$1,272,331,959**	**$1,257,535,934**	**$1,334,349,550**	**$1,386,066,763**	**$1,498,632,444**	**$1,574,063,323**

Source: Chancellor's Office data from MIS.

* Calbright is a fully online community college focused on job training for adults who have historically lacked access to traditional education institutions. Calbright first reported expenditures in fiscal year 2019–20.

† These are community-supported districts, which receive their funding from other sources, including local property taxes, rather than from a state apportionment.

	FISCAL YEAR					
	2018–19	2019–20	2020–21	2021–22	2022–23	10-YEAR CHANGE
	27,323,667	26,738,333	25,986,607	27,316,279	27,778,198	39.74
	36,511,881	39,916,595	41,548,687	42,865,035	45,284,782	50.61
	17,229,803	22,192,396	23,792,088	24,360,535	26,458,146	33.13
	33,004,442	34,430,628	31,470,721	36,708,389	41,776,050	58.69
	31,444,466	32,170,266	35,776,695	37,457,277	40,355,154	64.22
	9,144,159	13,203,375	11,018,108	0	0	-100.00
	8,755,626	11,695,777	8,242,354	8,624,574	10,875,547	28.61
	5,785,179	7,028,855	6,432,809	6,981,398	7,183,242	12.85
	25,026,372	26,513,313	27,850,015	29,028,176	26,326,399	37.38
	24,919,103	26,728,755	26,640,922	27,336,346	29,549,512	45.77
	5,869,874	5,486,640	1,418,213	556,218	20,111,139	145.18
	$1,633,760,234	**$1,743,849,440**	**$1,739,372,935**	**$1,735,304,391**	**$1,870,561,016**	**47.02%**

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Appendix D

Scope and Methodology

The Audit Committee directed our office to conduct an audit of the CCC compliance with the 50 Percent Law and administrative expenditures. Table D lists the objectives that the Audit Committee approved and the methods we used to address them. Unless otherwise stated in the table or elsewhere in the report, statements and conclusions about items selected for review should not be projected to the population.

Table D
Audit Objectives and the Methods Used to Address Them

	AUDIT OBJECTIVE	METHOD
1	Review and evaluate the laws, rules, and regulations significant to the audit objectives.	Reviewed and identified relevant federal and state laws, rules, and regulations related to the 50 Percent Law.
2	Determine the extent to which community college districts complied with the 50 Percent Law for at least each of the past five years (up to 10 years to the extent feasible) and whether any state funding was improperly spent as a result of noncompliance. a. For a selection of 10 community college districts, review relevant calculations and accounting information to determine whether the districts accurately reported to the Chancellor's Office their compliance with the 50 Percent Law. b. To the extent that districts reviewed in Objective 2(a) made material errors in their calculations of district compliance with the 50 Percent Law, recalculate the compliance percentage and determine the amount of money inappropriately spent by each district. c. Determine the causes of any noncompliance with the 50 Percent Law, including whether the noncompliance was due to the district misspending or misclassifying state allocations.	• Analyzed annual financial reports submitted by the districts to the Chancellor's Office from fiscal years 2018–19 through 2022–23 to determine districts' compliance with the 50 Percent Law and identify noncompliant districts. • For each of the 10 districts we reviewed, obtained and confirmed the completeness of expenditure reports for the majority of accounting codes from which we selected for fiscal years 2018–19 through 2023–24. We were unable to verify the completeness of one accounting code. Nonetheless, we viewed these reports as sufficiently complete for our purposes. • For Merced, we could not verify the completeness of the population of transactions from which we selected items for testing; however, we nonetheless selected a sufficient number of items to perform our testing. • For each of the 10 districts, selected a total of 30 expenditures and evaluated supporting documentation to ensure that expenditures were properly coded into the accounting system and appropriately included or excluded from the 50 Percent Law calculation. • Reviewed CPA audits of the districts from fiscal years 2018–19 through 2022–23 to identify any substantive findings pertaining to the 50 Percent Law. Compared CPA findings to findings from our testing to determine if CPAs did not identify inaccurate compliance reporting. • For the districts with material errors in their calculations of compliance with the 50 Percent Law, recalculated the districts' percentages to assess compliance with the 50 Percent Law. • Interviewed district staff to determine the causes for any findings related to our assessment of districts' compliance.
3	Evaluate the Chancellor's Office's exemption approval process, including whether the process includes a requirement to resolve the underlying condition used to justify the exemption. For a selection of exemptions the Chancellor's Office approved over at least the past five years (up to ten years to the extent feasible), determine whether it adequately followed applicable law, policies, and procedures.	• Reviewed and assessed the Chancellor's Office policies and procedures regarding 50 Percent Law exemptions. • Evaluated every exemption request from fiscal years 2018–19 through 2022–23 for compliance with law, policies, and procedures.

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	AUDIT OBJECTIVE	METHOD
4	Determine whether the Chancellor's Office implemented, and then continued to meet, the underlying purpose of the recommendations from the California State Auditor's October 2000 report, and any steps taken by the Chancellor's Office to ensure district compliance.	For each of the recommendations in our October 2020 Report 2000-103, *California Community Colleges: Poor Oversight by the Chancellor's Office Allows Districts to Incorrectly Report Their Level of Spending on Instructor Salaries* determined whether the Chancellor's Office is currently fulfilling those recommendations.
5	Evaluate the adequacy of the Chancellor's Office's oversight of district compliance with the 50 Percent Law. Specifically, determine whether the Chancellor's Office provides sufficient training and guidance to the districts and whether it adequately holds districts accountable for compliance with the law. Identify the reasons for any inadequate oversight.	• Determined whether the Chancellor's Office provides guidance and routine training about 50 Percent Law compliance to districts. • Interviewed Chancellor's Office staff about their oversight procedures related to district compliance with the 50 Percent Law. • Determined whether the Chancellor's Office has created a mechanism to hold community-supported districts accountable for compliance with the 50 Percent Law.
6	Determine whether any of the California Community Colleges Board of Governors regulations represent a barrier to achieving the Legislature's goals for reducing classroom size and increasing the effectiveness of classroom instruction.	• Interviewed relevant staff from districts and the Chancellor's Office to identify regulations that might represent barriers and to gather perspective. • Reviewed relevant regulations to determine whether they may negatively impact classroom size or the effectiveness of classroom instruction, such as by requiring districts to spend unrestricted funds on expenses not included in *Instructor Salaries*.
7	Determine the full-time equivalents, total compensation provided, and district operating budgets for administrative positions, including district management, executives, presidents, and superintendents for all districts for fiscal years 2012–13 through 2021–22. Report these amounts as totals and as ratios to comparable information for faculty, support staff, all staff and students.	Analyzed data from the Chancellor's Office to determine FTEs for administrators, faculty, support staff, and students and total salary amounts for administrators, faculty, and support staff.
8	To the extent possible, determine the reasons for any significant changes in the totals or ratios identified in Objective 7, including any changes in district costs to provide salaries and benefits for administrative positions.	Interviewed relevant staff and identified, obtained, and reviewed relevant supporting documentation to determine causes for any significant changes in the totals identified in our work related to Objective 7.
9	For significant increases in management or executive positions at a selection of districts, determine the extent to which a district's justification for those positions is warranted, including the following: a. Whether districts can adequately demonstrate how the new positions contributed to improved student academic success. b. Whether districts can demonstrate that increased workload warranted the additional positions. c. To the extent possible, estimate any significantly increased costs for administrative support for newly created management positions.	• Interviewed relevant staff and identified, obtained, and reviewed relevant supporting documents to determine whether districts identified how new administrative positions will contribute to improved student success based on the Chancellor's Office success metrics or were necessary because of increased administrative workload. • Absent direction in the accounting manual, we did not expect to find, nor did we find, consistent information from the districts tracking the increased costs for administrative support for newly created management positions.
10	Review and assess any other issues that are significant to the audit.	• Obtained and analyzed available financial documentation to determine the impact of support services, such as librarians and counselors, on compliance with the 50 Percent Law. • Obtained and analyzed available financial documentation to determine the impact of basic needs services funding on compliance with the 50 Percent Law.

Source: Audit workpapers.

Assessment of Data Reliability

The U.S. Government Accountability Office, whose standards we are statutorily obligated to follow, requires us to assess the sufficiency and appropriateness of computer‑processed information we use to support our findings, conclusions, or recommendations. In performing this audit we relied on the Chancellor's Office 50 Percent Law compliance reports and the financial reports submitted by each district we reviewed from fiscal years 2018–19 through 2022–23. We used the data in the Chancellor's Office compliance reports to display district-reported compliance rates. We used the data in the financial reports submitted by each district we reviewed to verify the Chancellor's Office compliance reports and to recalculate districts' compliance with the 50 Percent Law based on errors we identified in their reporting. To evaluate the available data, we reviewed existing information about the data and performed testing of the data. Specifically, we cross-referenced the Chancellor's Office compliance reports with the financial reports and audited financial reports of the 10 districts we reviewed. In addition, we cross-referenced the financial reports submitted by the districts we reviewed with each district's audited financial reports. Based on our analysis, we found the data in these reports to be sufficiently reliable for our purposes.

We also obtained Chancellor's Office data regarding FTE staffing numbers, salaries, and FTE students (FTES). We used these data to report on the trends in FTE staffing numbers, salaries, and ratios for districts from fiscal years 2012–13 through 2023–24. To evaluate the available data, we interviewed staff knowledgeable about the data and performed testing of the data. When we cross-referenced the FTE and salary data that we received from the Chancellor's Office with the districts' own internal data, we found some inconsistencies in the data. For example, some districts did not report their data, were unable to retrieve their data for some of the years we reviewed, or reported data inconsistent with the size of their districts or previous years' submissions. Because of these inconsistencies, we found the data to be of undetermined reliability for our purposes. Although we recognize that these limitations may affect the precision of the numbers we present, there is sufficient evidence in total to support our audit findings, conclusions, and recommendations. For FTES data, we cross-referenced the FTES data we received from the Chancellor's Office with the districts' audited financial reports. However, the districts' audited financial reports only include resident FTES and we could not cross-reference non-resident FTES. Nonetheless, we found this data to be reliable for our purposes.

In performing this audit, we obtained available data regarding basic needs and support services from the ten districts we reviewed. We used these data to determine the impact these services have on districts' compliance with the 50 Percent Law. We did not assess the reliability of these data because doing so was cost-prohibitive. As a result, these data are of undetermined reliability. As we discuss earlier in the report, we identified other issues in the basic needs services data that contributed to our determination. Even though this determination may affect the precision of the numbers we present, there is sufficient evidence in total to support our audit findings, conclusions, and recommendations.

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California Community Colleges

CHRIS FERGUSON
Executive Vice Chancellor
Finance & Strategic Initiatives

March 17, 2024

VIA U.S. MAIL & EMAIL

Grant Parks, California State Auditor
621 Capitol Mall, Suite 1200
Sacramento, CA 95814

Re: Response to 50 Percent Law Audit

Dear Mr. Parks:

The Chancellor's Office has reviewed the draft audit report on the 50 Percent Law. We were pleased to learn that most districts that were audited had complied with the Law.

Consistent with the audit report, the Chancellor's Office has observed that the delivery of classroom instruction has evolved significantly since the 50 Percent Law was enacted more than 60 years ago. We look forward to working with our districts, students, faculty, and other stakeholders to bring new, more efficient technologies to student learning and the future calculation of the 50 Percent Law.

The Chancellor's Office will work to implement the recommendations in the audit report. Our team is small, and we appreciate your highlighting areas that may affect future calculations under the 50 Percent Law, such as the use of unrestricted funds for basic needs services for our students. As you recommend, we will update our accounting manual to better assist districts in tracking these services.

California Community Colleges

CHRIS FERGUSON
Executive Vice Chancellor
Finance & Strategic Initiatives

We also fully understand the need for additional oversight, guidance, and training, and we will repurpose our limited resources to continue to partner with districts to help them comply with the 50 Percent Law.

On behalf of the Chancellor's Office, I extend my appreciation to the audit team for their hard work and collaboration throughout the audit process.

Sincerely,

Chris Ferguson

Chris Ferguson,
Executive Vice Chancellor,
Finance & Strategic Initiatives

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

Office of the Chancellor
3401 CSM Drive, San Mateo, CA 94402
(650) 358-6877
www.smccd.edu

March 12, 2025

Mr. Grant Parks*
California State Auditor
621 Capitol Mall, Ste. 1200
Sacramento, CA 95814

Re: San Mateo County Community College District - Response to Draft 50% Law Audit Report

Dear Mr. Parks:

The San Mateo County Community College District (SMCCCD) provides this response to the Draft 50% Law Audit Report.

I. The Statement that "San Mateo Inaccurately Reports their Compliance Rates" is False (p.6 and p.35). 1

The report falsely indicates that SMCCCD inaccurately reported its compliance rates (p.6 and p.35). As staff shared during the audit process with documented proof, in FY 2018-19, the district miscoded an offset to an expense in unrestricted general fund accounts (object codes 18xx and 13xx.) This internal coding did not impact in any way our 50% Law calculation because compliance is calculated based upon the sum of all relevant object codes in the unrestricted general fund. As such, the 50% Law calculation was correctly reported. This was transparently disclosed with documented proof and explained during the audit work. At that time, Staff requested that this conclusion be removed as not factual. In addition, the report implies that SMCCCD miscoded for more than just one year.

II. The Statement that "Districts Increased the Number of Administrators by 45%" (p.7 and p.62) Is False. The Statement that "Districts' Investment in Administrators Seems to Have Generally Outpaced That for Faculty and Support Staff" is Also False As It Relates to SMCCCD.

* California State Auditor's comments begin on page 103.

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

Office of the Chancellor
3401 CSM Drive, San Mateo, CA 94402
(650) 358-6877
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2 **a. The Grossly Inflated and Misleading Statements are Based on Inaccurate MIS Data. SMCCCD's Accurate Payroll Data from the Same Time Period Correctly Shows a Modest 7.8% Increase in Administrators, Reflecting a Near 6X Error by the State.**

The Draft Report misrepresents the changes to administrative staffing levels based on flawed MIS data that was used as its basis for the report's conclusion with respect to SMCCCD. The inaccurate MIS data *included positions from restricted funds* and had many errors. On page 6 of the Draft report, the State acknowledges that "Restricted funds are excluded from the 50 percent formula…". Reliance on the flawed MIS data caused an inflated number (6X) thus grossly misrepresenting the increase of Administrative Staff at SMCCCD. As the report acknowledges, SMCCCD staff provided accurate payroll data which indicates a 7.8% increase in Administrative Staffing over the referenced time period for the *unrestricted general fund* (which is the purview of the 50% Law). To be clear, **Administrators *at SMCCCD only increased by 7.8% which does not support the conclusion that SMCCCD has significantly outpaced the growth of Faculty (3%) and Support Staff (7%).*** Staff painstakingly worked with the auditors to show the inaccuracies in the MIS data line-by-line and provided spreadsheets pointing to each error in the MIS report and simultaneously compared it to the accurate payroll reporting of the District. The MIS data inaccurately included all iterations of administrative positions in single years (such as temporary interim assignments prior to permanent appointments). For example, the MIS report showed that Skyline College had three full-time Presidents in a single year, which is utterly preposterous. In addition, the SMCCCD data also showed that five Vice Chancellor positions were removed and were never replaced during the same time period, and to date, SMCCCD only has two Vice Chancellors. It was explained that this was an effort by the Board of Trustees to trim Executive excess in furtherance of the 50% Law.
3 Despite the incredibly detailed work of SMCCCD staff to prove the errors and show a significant effort on the part of the District to decrease executives, the inaccurate MIS data was nonetheless used by the auditor to reach its unfounded conclusions about SMCCCD. In addition, in footnote 6 on p.62, ***the State's statement regarding its inability to verify the reliability of SMCCCD's payroll data is false***. No such request was made to verify the payroll register data.

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III. <u>The Statement that it is "Unclear Whether the 50% Law is as Effective in Improving Student Outcomes as Originally Intended (p.5) is False. The 50% Law, Has Been Widely Criticized as Antiquated with Compelling Data that it is No Longer Effective in Improving Student Outcomes. Therefore, the State Should Reflect this in its Findings that it is Crystal Clear.</u> 4

How could the 50% Law still be effective when it was created during an era of Black & White TV and antennas that didn't work? It's a flawed premise. As educators, to prepare students to be successful in the "Computer Age," and to compete in a global economy, we must provide opportunities for students to excel and ensure they are able to meet the challenges of today, not 1961! The State's own audit published in 9/24/24 (titled in part: *Streamlining the Community College Transfer Process…)* recognizes that the 50% Law is not enough to improve student outcomes. In fact, it recommends increasing student support services and counseling to increase student success, in direct conflict with the 50% Law.

SMCCCD has had a long history of recognizing that investments are needed in areas outside of instruction, alongside our Statewide colleagues, which include student support services, increased counseling, increased technology support, and innovative initiatives designed to remove barriers faced by students. For example, SMCCCD's *Free College* Initiative (SB 893) increased SMCCCD's enrollments by an unprecedented 24% over the last two years, and the data shows that we are reaching more first-time, first-generation students than ever before. SMCCCD has proven that enrollment fees, no matter how small, are a ***big*** barrier to students enrolling in college.

In addition, other investments by SMCCCD are costly, in a modern world driven by technology, such as prevention of exorbitant financial aid fraud, ensuring student access to computers and the internet, and an ever-growing IT department implementing automation and fighting cyber-crime - all of which were never contemplated by an antiquated 50% Law.

As Chancellor of this District, I stand tall in our commitment to our students. While we are committed to 5
continuing our work on compliance, I want it known that our District's lack of compliance is most

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certainly ***not*** because of inflated administrative staffing as stated in this report. Instead, it appears to be caused by our efforts to align with long-standing initiatives of the California Community Colleges Chancellor's Office to remove barriers, improve technology and innovation, and support student success. We hope the State chooses to support our students in the many ways that have proven effective in getting students to degree completion and into the workforce and avoid action that would be antithetical to our collective mission: ***Students First***.

Sincerely,

Melisa Moreno, J.D., Chancellor

Comments

CALIFORNIA STATE AUDITOR'S COMMENTS ON THE RESPONSE FROM THE SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

To provide clarity and perspective, we are commenting on the response to our audit report from San Mateo. The numbers below correspond with the numbers we have placed in the margin of San Mateo's response.

While preparing our draft report for publication, some page numbers shifted. 1
Therefore, the page numbers that San Mateo cites in its response do not correspond to the final report. San Mateo's assertion that our report contains false information is inaccurate. As we note in Figure 5 on page 21, and as we further describe on page 25, San Mateo incorrectly reported a larger amount in certain categories for *Instructor Salaries*, or the numerator of the 50 percent calculation, than it did in the *Current Educational Expenses*, or the denominator of the 50 percent calculation. A fiscal specialist at the Chancellor's Office indicated that this is not the proper way to report those transactions. As we describe on page 25, districts must report all transactions they include in *Instructor Salaries* in *Current Educational Expenses* as well. San Mateo's error led to incorrect reporting, although we acknowledge in the report that this error was minor and did not affect the district's compliance with the 50 Percent Law.

San Mateo's concerns regarding the flawed MIS data are similar to those that 2
we raise in our report. As we disclose, beginning on page 35, in our review of the Chancellor's Office's statewide FTE staffing and salary data and our review of data from the 10 districts, we identified anomalies and discrepancies that made us question its accuracy and reliability. However, as we note on page 37, because it is the most readily available source of the aggregate data across the 73 districts, we present it in our report. Further, we disclose that the statewide data we present includes administrator positions funded with both restricted funds and unrestricted funds on page 38. Because the administrator staffing percentages that San Mateo cites in its response does not include positions paid for from restricted funds, it is not comparable to the data we present in our report. Further, the staffing percentages that San Mateo cites in its response corroborate the conclusion in our report on page 38 that administrator FTEs have outpaced those of faculty and support staff.

The MIS data that San Mateo disputes in its response is based on data that 3
it self-reported to the Chancellor's Office and that we found matched the Chancellor's Office's data—therefore, San Mateo is taking issue with the accuracy of its own reported data. Nevertheless, we describe San Mateo's concerns with the data on pages 37 and 40 and include information that it provided to us from its payroll system. Because we include San Mateo's information in our report to further corroborate our concerns about the reliability of the statewide MIS data, we did not find it necessary to perform an assessment of reliability of that data. However, audit standards require that we disclose whether we performed an assessment of reliability of that data and therefore include that disclosure in our report.

4 We agree with San Mateo's assertions that the 50 Percent Law could be updated to reflect the needs of students today. In fact, our report makes this argument in the section that begins on page 13. For example, we explain that there have been significant changes to the delivery of education and student needs since the passage of the 50 Percent Law in 1961. Indeed, on page 45, we recommend that the Legislature consider revising the 50 Percent Law to include the salaries and benefits of counselors and librarians as *Instructor Salaries*, and to exclude technology costs from the 50 percent calculation.

5 San Mateo incorrectly implies that our report attributes San Mateo's noncompliance to the district's inflated administrative staffing. Nowhere in our report do we state that San Mateo's compliance rate of nearly 10 percentage points less than the 50 percent required in law is due to administrative staffing, either explicitly or implicitly.