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# COLLEGE OF ALAMEDA SPECIAL REPORT:

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A FOLLOW-UP RESPONSE TO ACCJC'S JANUARY 27, 2020 FINDINGS



NOVEMBER 1, 2020

**COLLEGE OF ALAMEDA**

**555 Ralph Appezato Memorial Parkway**

**Alameda, CA 94501**

## Certification Page

To: Accrediting Commission for Community and Junior Colleges,  
Western Association of Schools and Colleges

From: Dr. Don Miller, Interim President/Chief Executive Officer  
College of Alameda  
555 Ralph Appezato Memorial Parkway  
Alameda, CA 94501

We certify there was broad participation/review by the campus community and believe this report accurately reflects the nature and substance of this institution.

### Signatures:



Dr. Don Miller, Chief Executive Officer

10/21/2020

Date

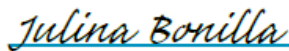


Carla Walter (Oct 27, 2020 08:39 PDT)

Dr. Carla Walter, Chancellor

10/27/2020

Date



Julina Bonilla (Oct 29, 2020 17:54 PDT)

Dr. Julina Bonilla, Board of Trustees, President

10/29/2020

Date



Dr. Tina Vasconcellos, Accreditation Liaison Officer

10/21/2020

Date



Dr. Matthew Goldstein, Academic Senate President

10/23/2020

Date



Kawanna Rollins, Classified Senate President

10/23/2020

Date

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## Report Preparation

The following Special Report intends to address the deficiencies and concerns raised by the Accrediting Commission for Community and Junior Colleges (ACCJC) in its letter to College of Alameda (CoA) President Dr. Tim Karas dated January 27, 2020, in which probation status was imposed on the College.

The aforementioned January 27, 2020, ACCJC letter cites that insufficient information was provided in the May 2019 Special Report and December 2019 Five-Year Fiscal Plan submitted to ACCJC by the Peralta Community College District (PCCD), in order to verify that the deficiencies identified by ACCJC had been resolved, addressed, or corrected.

Since being placed on probation status, College of Alameda has engaged in the necessary self-reflection and internal assessment to ensure that improved fiscal health and institutional accountability are sustained moving forward.

Special Report Contributors	Title or Position
Dr. Don Miller	Interim President
Chungwai Chum	Director of Business and Administrative Services
Lilia Celhay	Acting Vice President of Instruction
Dr. Tina Vasconcellos	Vice President of Student Services, Accreditation Liaison Officer
Dominique Benavides	Director of Research and Planning
Angie Harris	Financial Aid Director
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Campus forum participants	Faculty, staff, and administrators
Dr. Matthew Goldstein	Academic Senate President
Andrew Park	Faculty and Peralta Federation of Teachers Campus Representative

Throughout spring and summer 2020, discussions and preparations for the Special Report response were conducted in Chancellor’s Cabinet weekly meetings, College of Alameda Executive Cabinet, and District Presidents Cabinet meetings, and in consultation with academic senate and classified senate leadership. On September 10, 2020, Interim President Miller held an open campus forum to discuss the most recent draft of the response to the Commission and campus constituent feedback was added to the content of the letter. A status update of the draft was shared with the Board of Trustees in the September 29, 2020, Board meeting for Board feedback. College meetings were held in October 2020 in which the Special Report was reviewed by Academic and Classified Senates as well as College Council. The following chart lists college-wide meetings held to engage the community in a transparent report submission process:

President’s Cabinet/Managers Meeting	College Council/Campus Forum	Board of Trustees
<ul style="list-style-type: none"> <li>▪ April 2020 – Special Report discussion for response</li> <li>▪ August 12, 2020, August 26, 2020– Discussion in Exec and Review of Documents</li> <li>▪ September 23, 2020– Managers Mtg. Review</li> </ul>	<ul style="list-style-type: none"> <li>▪ Sept. 9, 2020 – President’s Open Forum for campus feedback &amp; review of Special Report</li> <li>▪ October 1, 2020 Academic Senate Presentation</li> <li>▪ October 7, 2020– Special College Council Meeting – approved draft of Special Report</li> </ul>	<ul style="list-style-type: none"> <li>▪ September 29, 2020 – Special Report Power Point Presentation</li> <li>▪ October 13, 2020 – Reading and Review</li> <li>▪ October 27, 2020 – Special Report Reviewed</li> </ul>

*Table 1: list of meetings demonstrating college-wide involvement*

Reading and final approval of the Special Report was completed by College Council on October 7, 2020, and the Board of Trustees reviewed on October 13, 2020 and October 27, 2020.

## Response to the January 27, 2020, Commission Letter

The following Special Report addresses the findings enumerated in the ACCJC's January 27, 2020 letter, in order to make clear the substantive and explicit corrective actions that College of Alameda has taken to address the six key deficiencies noted in the aforementioned letter: a) a continued structural deficit, b) lack of adherence to Board policies and administrative procedures, c) deficiency in reconciliation and financial control issues, d) key staffing issues, e) Peralta Community College District's OPEB obligations, and f) ongoing unaddressed audit findings ([Evidence 1.0](#)).

The eight topics of concern cited in the January 27, 2020, ACCJC letter that are also addressed in the following Special Report are as follows:

1. Establishing FTES Targets and Enrollment Management Plans
2. Establishing a Student Success Infrastructure Plan to comply with the Student-Centered Funding Formula as announced by the California Community College Chancellor's Office
3. Establishing guidelines to reduce operational overspending and eliminate the structural deficit
4. Adopting a Board policy to adopt sustainable fund balances and reserves
5. Adopting a restructuring plan to improve efficiencies and accountability at the District office and the Colleges
6. Addressing all audit findings
7. Establishing strategies to improve the management of the OPEB debt
8. Providing an executive-level staff turnover analysis and recommendations to retain these staff at the District

The January 27, 2020, ACCJC letter also raised concerns that the Special Report submitted in December 2019 lacked the organizational structure, clarity, and specificity to make evident that the College/District has addressed identified foundational issues that impact its fiscal health. The following table summarizes the overarching actions taken by College of Alameda to address the key deficiencies identified across the eight topics of concern listed above:



Topics of Concern	College Actions	Deficiency Area Addressed
Establishing FTES Targets and Enrollment Management Plans	<ul style="list-style-type: none"> <li>▫ Annual Discipline Planning and Scheduling Processes</li> <li>▫ Access to Consistent Data and Reporting</li> <li>▫ Target Student Enrollments During Intersession</li> </ul>	<ul style="list-style-type: none"> <li>• Structural Deficit</li> </ul>
Establishing a Student Success Infrastructure Plan – SCFF Metrics	<ul style="list-style-type: none"> <li>▫ Financial Aid Strategies</li> <li>▫ Implementation of AB 705</li> <li>▫ Guided Pathways</li> <li>▫ Embedding the SCFF in Enrollment Management</li> <li>▫ Program Review</li> <li>▫ District Block Scheduling</li> </ul>	<ul style="list-style-type: none"> <li>• Structural Deficit</li> </ul>
Establishing guidelines to reduce operational overspending and eliminate structural deficit	<ul style="list-style-type: none"> <li>▫ Balanced Budget</li> <li>▫ Adherence to FTEF Allocations</li> <li>▫ Resource Allocation Processes</li> </ul>	<ul style="list-style-type: none"> <li>• Structural Deficit</li> </ul>
Adopting a Board Policy to adopt sustainable fund balances and reserves	<ul style="list-style-type: none"> <li>▫ BP/AP 6450</li> </ul>	<ul style="list-style-type: none"> <li>• Adherence to board policies and administrative procedures</li> </ul>
Adopting a restructuring plan to improve efficiencies and accountability at the District Office and the Colleges	<ul style="list-style-type: none"> <li>▫ Division Reorganization</li> <li>▫ Key Staffing Needs</li> <li>▫ Hiring Plans</li> </ul>	<ul style="list-style-type: none"> <li>• Reconciliation and financial control issues</li> <li>• Key Staffing Issues</li> </ul>
Addressing all audit findings	<ul style="list-style-type: none"> <li>▫ College is free of audit findings</li> </ul>	<ul style="list-style-type: none"> <li>• Ongoing unaddressed audit findings</li> </ul>
Establishing strategies to improve the management of the OPEB debt	<ul style="list-style-type: none"> <li>▫ District primary responsibility</li> </ul>	<ul style="list-style-type: none"> <li>• OPEB obligations</li> </ul>
Providing an executive-level staff turnover analysis and recommendations to retain these staff at the district	<ul style="list-style-type: none"> <li>▫ Campus Executive Leadership</li> </ul>	<ul style="list-style-type: none"> <li>• Key staffing issues</li> </ul>

Table 2: key deficiencies identified across the eight topics of concern

This special report is organized according to the original eight bullet points that the ACCJC used to outline their concerns with the College and District processes, procedures, and addressing of standards. Within those eight points are also highlighted the six major areas that continue to be of concern for the ACCJC as expressed on page 2 of the January 27, 2020, letter. The conclusion of this report will speak to the direction of the College as it moves forward in the areas identified. Each section below will focus Part 1 on the College response, then the District response will appear in Part 2. Content in Part 1/2 will vary in depth depending upon which entity has primary responsibility to address the concerns expressed by the Commission.

## Part 1: Special Report College Response



## Establishing FTES Targets and Enrollment Management Plans

For the past five years, the Peralta Community College District (PCCD) has published FTES targets and FTEF allocations based on the California Community Colleges Chancellor’s Office Budget and Accounting Manual guidelines ([Evidence 1.1](#)).

The funding allocation uses three-year FTES averages while the FTES targets use a productivity rate of 17.5 (ratio of the number of weekly student contact hours (WSCH) generated by the full-time equivalent faculty) to maximize efficiency (see table below of 2020-21 districtwide targets). The 17.5 ratio compares to the California Community College Chancellor’s Office calculation of efficiency as it relates to generation of FTES (1 FTES = 525 student contact hours).

ANNUAL DISTRICT TARGETS	
2020-21 RES FTES Target	16,000
BAM 3 yr ave - NON-RES FTES	1,507
2019-20 TOT FTES Target	17,507
Productivity Target	17.5

ANNUAL COLLEGE ALLOCATIONS	Alameda	BCC	Laney	Merritt	Total
BAM 3 yr ave - RES FTES	3,133	3,389	6,286	3,882	16,690
BAM 3 yr ave - RES FTES %	18.8%	20.3%	37.7%	23.3%	100%
Annual 2020-21 RES FTES allocation	3,003	3,249	6,026	3,722	16,000
BAM 3 yr ave - NON-RES FTES	233	491	556	230	1,507
TOTAL FTES	3,236	3,740	6,582	3,952	17,507
TOT FTES %	18.49%	21.36%	37.59%	22.57%	100%
Annual 2020-21 TOT FTES allocation	3,236	3,740	6,582	3,952	17,510
2020-21 FTEF allocation based on TOT FTES Allocation and Total Productivity Target	184.9	213.7	376.1	225.8	1,000.6
High Productivity FTEF Set Aside	6.80	7.30	13.50	8.40	36.0
Dual Enrollment FTEF					26
Allocations by Semester	Alameda	BCC	Laney	Merritt	Total
Summer 2020 (10% of annual)					
RES FTES	300.3	324.9	602.6	372.2	1,600.0
TOT FTES	323.6	374.0	658.2	395.2	1,751.0
FTEF	18.5	21.4	37.6	22.6	100.1
Fall, Spring, 2020-21 (45% of annual each)					
RES FTES	1,351.4	1,461.9	2,711.8	1,674.8	7,200.0
TOT FTES	1,456.4	1,683.0	2,961.8	1,778.5	7,879.7
FTEF	83.2	96.2	169.2	101.6	450.3
Annual 2020-21					
RES FTES	3,003.2	3,248.7	6,026.1	3,721.8	15,999.9
TOT FTES	3,236.5	3,740.0	6,581.8	3,952.2	17,510.5
FTEF	184.9	213.7	376.1	225.8	1,000.6

Table 3: 2020-21 districtwide targets

Working towards systematic enrollment management, the faculty, staff, and administrators of College of Alameda have applied innovative interventions from our Enrollment Management Framework to address and improve declining enrollment numbers and educational outcomes for students.

**Census Enrollment and Productivity by Year and College**

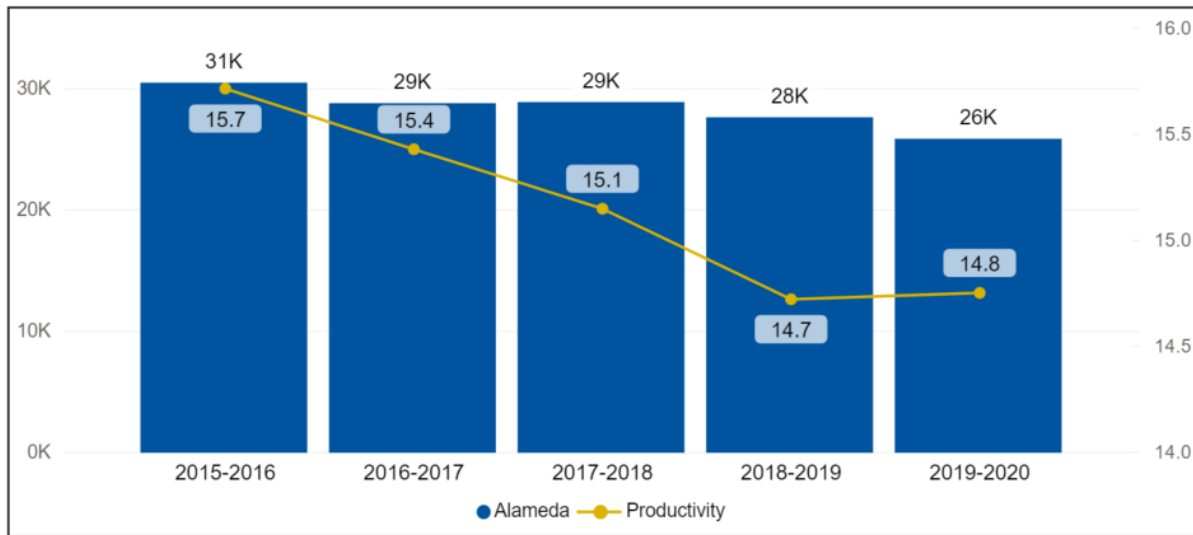


Figure 1 Census enrollment and productivity by year and college

### *Establishment of Annual Discipline Planning and Scheduling Processes*

Addressing two of our seven enrollment management concentrations, “Systems and Data” as well as “Planning and Reporting”, featured in our Enrollment Management Framework, the College developed a process for FTEF resource allocation and FTES review by discipline in January 2018 ([Evidence 1.2](#), [Evidence 1.3](#)). Originally designed by a team of volunteer department faculty chairs, deans, and the Vice President of Instruction, the annual discipline planning tool was developed after extensive research of neighboring community college planning processes.

The Microsoft Excel-based planning tool features robust spreadsheets that provide an allocation based on a three-year average usage of FTEF by discipline. In January 2020, the tool was updated to incorporate additional metrics, including metrics featured in the Student-Centered Funding Formula based on discussions in the special Department Chairs Meeting on Enrollment Management ([Evidence 1.4](#)).

	A	B	C	D	E	F	G	H	I	J	K	
1			Term	Year	Discipline			19/20 FTEF Allocation	Sp 20 FTEF	FTES	PROD	
2			Spring	20	ANTHR			4.10	1.81	37.333	20.59	
3									Remaining FTEF for 19/20	0.01		
4	Jayne Smithson											
5	Subject	Course/X-listed Course(s)	Set Cap Per Section	Expected Enrollment Per Section (Est.)	Planned Section(s)	Total Enr. (Est.)	Weekly Contact Hours Per Week	Equated Hours Per Section	Total FTEF	FTES	PROD	
6	ANTHR	1	40	40	3	120	3.00	3.00	0.60	12.000	20.00	
7	ANTHR	1L	35	40	1	40	4.00	3.20	0.21	5.333	25.00	
8	ANTHR	2	40	40	1	40	3.00	3.00	0.20	4.000	20.00	
9	ANTHR	3	40	40	2	80	3.00	3.00	0.40	8.000	20.00	
10	ANTHR	7	40	40	1	40	3.00	3.00	0.20	4.000	20.00	
11	ANTHR	19	40	40	1	40	3.00	3.00	0.20	4.000	20.00	

Table 4: Example page from the Microsoft Excel based planning tool

Automated formulas in the plans present department chairs with information about how FTES generation is affected by student enrollments. It shows how faculty instructional load figures into FTEF and FTES calculations, and it provides discipline level targets based on the enrollments they project per section. The department chairs work with their deans throughout the year to discuss and update the discipline plans and scheduling documents to reflect the changing needs of their students and programs. Data transparency and access has allowed for robust dialog. The utilization of this tool has enabled faculty and administrators to use data to improve scheduling while analyzing enrollment patterns and maximizing productivity.

### *Access to Consistent and Accurate Data and Reporting*

Access to consistent and accurate data was a challenge for College of Alameda with the departure of the Interim Dean of Research, Planning & Institutional Effectiveness in June 2018. These were noted by the Academic Senate in a request for faculty to have access to accurate student data ([Evidence 1.5](#)).

The College worked with the District to fill the position in 2019 noting it was critical and essential in addressing the College’s enrollment management concentrations of “Systems and Data” and “Planning and Reporting”. In the absence of a full-time researcher, the College focused efforts on utilizing the internal data warehouse by developing weekly reports to monitor daily enrollment (FTES), college allocations (FTEF) by class for all disciplines.

	A	B	C	D	E	F	G	H	I	
1	<b>2019-2020 FTES FTEF Targets</b>									
2	*Dual Enrollment values are already included in the totals									
3										
						Sum of Resident	Sum of Nonresident	Sum of Total	Sum of FTEF	
4	TERM	CAMPUS	FTES Targ	Actual	Deficit	Target	FTES Actual	FTES Actual	allocation	FTEF Sta
5	Summer 2020	Alameda	300.30	292.34	-7.96	97.35	16.80	309.14		18.50
6	Summer 2020	Berkeley	324.90	354.03	29.13	108.97	32.77	386.80		21.40
7	Summer 2020	Laney	602.60	575.21	-27.39	95.45	41.71	616.92		37.60
8	Summer 2020	Merritt	372.20	362.98	-9.22	97.52	13.68	376.66		22.60
9	<b>Summer 2020</b>	<b>PCCD</b>	<b>1600.00</b>	<b>1584.56</b>	<b>-15.44</b>	<b>99.04</b>	<b>104.96</b>	<b>1689.52</b>		<b>100.10</b>
10	Fall 2020	Alameda	1351.40	1021.02	-330.38	75.55	71.37	1092.40		83.20
11	Fall 2020	Berkeley	1461.90	1352.20	-109.70	92.50	147.70	1499.89		96.20
12	Fall 2020	Laney	2711.80	2048.01	-663.79	75.52	187.97	2235.99		169.20
13	Fall 2020	Merritt	1674.80	1426.51	-248.29	85.18	78.91	1505.42		101.60
14	<b>Fall 2020</b>	<b>PCCD</b>	<b>7200.00</b>	<b>5847.75</b>	<b>-1352.25</b>	<b>81.22</b>	<b>485.95</b>	<b>6333.70</b>		<b>450.30</b>
15	Spring 2021	Alameda	1351.40	0.00	-1351.40	0.00	0.00	0.00		83.20
16	Spring 2021	Berkeley	1461.90	0.00	-1461.90	0.00	0.00	0.00		96.20
17	Spring 2021	Laney	2711.80	0.00	-2711.80	0.00	0.00	0.00		169.20
18	Spring 2021	Merritt	1674.80	0.00	-1674.80	0.00	0.00	0.00		101.60
19	Spring 2021	PCCD	7200.00	0.00	-7200.00	0.00	0.00	0.00		450.30

Table 5: Example of weekly report to monitor daily enrollment

Created by the College’s Senior Academic Services Specialist, the daily enrollment report also features an analysis of low-enrolled courses on a day-by-day basis. Access to data allows for open conversations amongst department chairs and deans around low-enrolled courses, student needs, and where to best expand offerings by discipline. In addition, the daily enrollment report provides insight to marketing efforts. The report is used in weekly discussions between instructional deans and the Vice President of Instruction as they prepare marketing plans with our Marketing/Public Information Officer (PIO) consultant. The PIO consultant gives updates on marketing efforts as they may correlate with upswings in student enrollments post-advertising, and they plan for future marketing, especially related to low-enrolled courses, late-start courses, and future online intersession offerings.

### Target Student Enrollments During Intersession

To actively address declining enrollments each year, College of Alameda has engaged in a campaign to build/increase enrollments through its course offerings through Winter and Spring Intersessions (December/January and May/June). Each intersession focuses on transferable, high-impact courses that students at College of Alameda and throughout the Peralta Colleges can take for degree completion. In the past two semesters the campus has also engaged in special advertising campaigns to nearby UC/CSU student publications, and Google/Facebook campaigns to increase enrollments in new sections that the academic divisions continue to add.

As reflected in the following chart, the College continues to grow this set of offerings to meet student demand in the District and increase its overall FTES.

Term - Intersession	FTES	FTEF	Productivity (FTES/FTEF)
Fall 2015	75.73	3.93	19.27
Spring 2016	75.10	4.07	18.45
<b>Annual Total</b>	<b>150.83</b>	<b>8.0</b>	<b>18.86</b>
Fall 2016	82.60	4.27	19.34
Spring 2017	67.01	3.72	18.01
<b>Annual Total</b>	<b>149.61</b>	<b>7.99</b>	<b>18.68</b>
Fall 2017	92.20	5.13	17.97
Spring 2018	77.40	4.13	18.74
<b>Annual Total</b>	<b>169.6</b>	<b>9.26</b>	<b>18.36</b>
Fall 2018	104.57	5.73	18.25
Spring 2019	67.87	4.47	15.18
<b>Annual Total</b>	<b>172.44</b>	<b>10.02</b>	<b>16.72</b>
Fall 2019	121.43	7.00	17.35
Spring 2020	111.67	6.40	17.45
<b>Annual Total</b>	<b>233.10</b>	<b>13.4</b>	<b>17.4</b>

Table 6: College of Alameda Intersession offerings increase from 2015 to 2020

As can be seen in the growth of FTES between the 2015/16 Academic Year and 2019-20, the expansion of numbers of sections (FTEF) has led to growth in FTES. As the College continues to address declining enrollments it will focus also on strengthening dual enrollment and noncredit offerings as new areas of growth. Dual Enrollment in recent years has declined in terms of enrollments and offerings, however, the College recently signed a College and Career Access Pathways (CCAP) agreement with Alameda Unified School District ([Evidence 1.6](#)) to offer a much greater number of academic pathways courses to high school students. CoA and AUSD are in discussions now for Spring 2021 new offerings. During the 2019-20 Academic Year the College Curriculum Committee approved multiple new noncredit courses and certificates in English for Speakers of Other Languages (ESOL), tutor training, and introductory



courses in Making. The College is dedicating resources to offering these new courses in Spring 2021 now that they have been fully approved by the California Community Colleges Chancellors Office. The College will continue to balance growth with productivity/efficiency as it expands in these new areas and seeks to build and strengthen its enrollments.

### *Update of the Strategic Enrollment Management Framework*

The Institutional Effectiveness Committee continues to update the work done under its Strategic Enrollment Management Framework ([Evidence 1.7](#), [Evidence 1.8](#)) As the College carries out the hard work of enrollment management during a decline in student enrollment, further work needs to take place districtwide to update the Budget Allocation Model (FTEF allocation specifically) to include key elements of the Student-Centered Funding Formula (similar to what College of Alameda did with its own FTEF allocations). The first meetings of workgroups of the Planning and Budget/Planning and Governance Committee focused on updating the local Budget Allocation Model (BAM) are expected to occur in November 2020.

As part of the campus work to update its Strategic Enrollment Management Framework and to engage more fully in a campus-wide focus on enrollment management and scheduling the College President and Academic Senate President sought the assistance of an Institutional Effectiveness Partnership Initiative Resource Team (IEPI PRT). Although the pandemic affected our project implementation timeline due to the massive shift of almost all courses and student services to the online environment, the College is again moving forward with the details of the attached Plan ([Evidence 1.9](#)).

By following the Strategic Enrollment Management Framework, Student Equity Plan, and IEPI Plan, the College seeks to address all aspects of enrollment management through a broad and collaborative process ([Evidence 1.10](#)). Each of the outlined practices exhibit the campus processes and actions that focus on FTES targets and enrollment management planning.

### **Establishing a Student Success Infrastructure Plan to comply with the Student-Centered Funding Formula as announced by the California Community College Chancellor's Office**

Aligned with the California Community College's Vision for Success and with College of Alameda's Enrollment Management Framework, the College consistently reviews and addresses student success metrics in multiple ways that connect daily college efforts with the Student-Centered Funding Formula ([Evidence 2.0](#), [Evidence 2.1](#)). Highlighted below are:

- Financial Aid Strategies
- Implementation of AB 705
- Guided Pathways
- SCFF Enrollment Management Practices
- Program Review
- Block Scheduling

The formula consists of a base allocation (reflective of enrollment), a supplemental allocation based on the numbers of students receiving a College Promise Grant, students receiving a Pell Grant, students covered by AB540, and a student success allocation based on outcomes, including the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level mathematics and English within their first year, the number of students who complete nine or more career education units, and the number of students who have attained the regional living wage.

### *Financial Aid Strategies*

Since the announcement of the Student-Centered Funding Formula (SCFF), and the shift of primary financial aid responsibilities to the College, the College has begun to create systems intended to improve the number of CA Promise Grants and PELL recipients (see below for details). The College has clearly noted a decline in these awards in recent academic years.

SCFF Metrics	2017-18	2018-19	2019-20	% diff from prior year
CA Promise Grant	5700	5403	4462	-17%
Pell Grant	1375	1234	1069	-13%
AB540	186	135	108	-20%

*Table 7: Financial Aid awards decline*

As can be seen in the above chart, the significant decline in Pell and California Promise Grant recipients is of direct concern to the College under the new SCFF funding metrics. It is possible that there are some data warehouse issues and the District has engaged the services of Cambridge West to carry out data review. The decline in Pell and Promise Grant recipients also corresponds with a significant decrease in enrollments in recent year. However, recognizing the seriousness

of the situation and decline in financial aid under the SCFF in the form of Pell, AB540, and California Promise Grant recipients in recent years, the Financial Aid Office has taken the following steps to maximize the supplemental allocation:

- Completed the successful hire of a Director of Financial Aid Services in June 2020 after a gap in executive Financial Aid leadership at the District, which led PCCD to decentralize Financial Aid services in 2019.
- Provided Financial Aid hands-on workshops to assist students with their FAFSA/DREAM Act applications. Additionally, Financial Aid Labs are offered to assist students in completing their financial aid files. It should be noted that due to COVID-19 the Financial Aid Office has been virtually providing a combined Financial Aid & Lab workshop twice per week.

<b>SCFF Supporting Activities</b>	<b>2018-19</b>	<b>2019-20</b>	<b>% diff from prior year</b>	<b>2020-21 Goal</b>	<b>2020-21 Stretch Goal</b>
Financial Aid Applications (FASFA)	3570	3182	-11%	3182	3214
CA DREAM Act Applications	83	82	-1%	82	83
Financial Aid Workshops	62	75	21%	75	76
Financial Aid Labs	23	28	22%	28	28
Financial Aid Classroom Presentations	11	13	18%	20	20

Table 8: SCFF Supporting Activities

- Established ongoing partnerships with faculty and special programs to promote financial aid programs; encourage students to apply; and provide one-on-one appointments to complete their financial aid files. The Financial Aid Office provided presentations to classrooms and special program events. The number of presentations increased from 11 in 2018-19 to 13 in 2019-20, with a goal to increase to 20 in 2020-21.
- Improved procedures on running monthly reports to capture all students that have outstanding financial aid requirement or incomplete files. The Financial Aid Office follows-up with students via phone, email, and text messages to ensure all requirements are fulfilled.
- During COVID-19, we have been utilizing *tawk.to*, a live chat software plugin tool that embeds in our website and allows us to assist students with Financial Aid questions.

- Secured agreement with *CampusLogic*, a third-party vendor that provides students the ability to submit verification files online so that students can complete and upload their financial aid documents online without having to visit the Financial Aid Office.
- Continued use of *Ocelot Chat Bot* (previously known as FATV), an artificial intelligence advising platform that gives colleges the ability to produce easy-to-digest videos and create financial aid publications. This resource allows students access to financial aid information 24 hours a day and is expected to extend our reach to a greater number of students.
- The Financial Aid Office has begun partnering with other departments to build a financial literacy program that will help students be more fiscally responsible while at CoA and beyond their time here.
- Expanding partnerships with community groups to provide financial aid presentations to prospective students.
- Partnered with the *East Bay Cash for College Coalition* and regional secondary schools within a 20-mile radius of College of Alameda to provide Financial Aid presentations and hands-on workshops on FAFSA/DREAM Act Applications. During the 2018-19, the Financial Aid Office supported six events and in 2019-20 supported five events.
- Partnered with the COA Outreach Office to present and table at events both at COA and at feeder high schools. During 2018-19 the Financial Aid Office participated in four events and in 2019-20, five events.
- Reassessed each quarter the number of California College Promise Grant (CCPG) recipients to ensure that qualified students are accurately awarded a tuition waiver.
- Beginning January 2020, we implemented the *Remind* communication platform. *Remind* allowed the Financial Aid Office staff to send text messages to students about upcoming financial aid workshops, events, and services. Each month, an average of 1,700 students benefit from this service.
- Promoted financial aid workshops on the *I Can Afford College website* for students and the community.
- Created a year-long financial aid calendar with a topical focus for each month to raise awareness and promote various financial aid programs and application processes. In 2018-19, the Financial Aid Office served 331 students, and 287 during 2019-20.

Looking ahead, College of Alameda's Financial Aid Office will continue to be proactive when it comes to gearing up outreach and in-reach efforts and plans to hire more student workers to support the department efforts. Additionally, once *CampusLogic* goes live in November 2020, the College will have further tools to help increase the number of Pell/financial aid recipients. Besides targeting both former financial aid students and current students who have

not completed their financial aid files, the Financial Aid Office is developing a process to target all students who are enrolling at the institution.

SCFF Metrics	2017-18	2018-19	2019-20	% diff from prior year	2020-21 Goal	2020-21 Stretch Goal
CA Promise Grant	5700	5403	4462	-17%	4661	5188
Pell Grant	1375	1234	1069	-13%	1101	1226
AB540	186	135	108	-20%	111	143

Table 9: SCFF Metrics

The following goals are determined by calculating the three year mean less one standard deviation. Stretch goals are calculated by calculating the three year mean and adding one standard deviation. The methodology used was based upon a similar methodology used by the Planning, Research and Institutional Effectiveness Committee in calculating the Institutional Set Standards in 2018.

SCFF Student Success Metrics	2017-18	2018-19	2019-20	% diff from prior year	2020-21 Goal	2020-21 Stretch Goal
No. of students completing both transfer level mathematics and English within the first year	182	242	220	21%	190	215
No. of students with nine or more career education units	735	792	794	0%	746	774
No. of students awarded an associate degree for transfer (ADT)	143	139	120	-14%	124	134
No. of students awarded an associate degree	262	242	266	10%	246	257
No. of students awarded a credit certificate	375	407	319	-22%	331	367
No. of students who transferred to a four-year institution	314	292	241*	-17%	252	282

\*2019-20 transfer data is a projected figure as transfers to private institutions is unavailable.

SCFF Student Success Metrics	2015-16	2016-17	2017-18	% diff from prior year	2020-21 Goal	2020-21 Stretch Goal
**No. of students who are earning greater than or equal to the regional living wage	654	556	564	1%	547	591

\*\*Data for 2018-19 or later is unavailable. Data source: [CA Community College Pipeline](#)

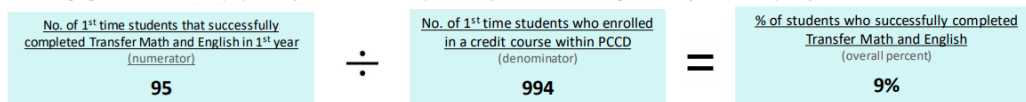
Table 10: SCFF Student Success Metrics and goals

### Implementation of AB705 and initial outcomes

As a key outcome in the Student-Centered Funding Formula, increasing the number of students who complete transfer-level mathematics and English within their first year has been strengthened with the implementation of CA Assembly Bill 705 (AB705) ([Evidence 2.2](#)). AB 705 legislation identified major barriers for students (often students from under-served populations) who were taking standardized placement exams and often placing 2, 3 or 4 levels below transfer-level coursework. Student success data showed that students who began at these lower levels often were over-prepared and misplaced by the assessment instruments, or they became discouraged and stopped completing the basic skills sequence of courses. Research revealed that the greatest barriers were being faced by our disproportionately impacted/under-served populations.

#### Completed Both Transfer - Level Math and English

Excluding high school students, the proportion of all students who completed transfer-level Math and English in their first academic year of credit enrollment within PCCD.



The table below reflects the subgroups who have been determined to be disproportionately impacted using the percentage point gap method in 2017-18. Subgroups with a percentage point gap of 3% or more suggest a disproportionate impact exists.

Female Students	Numerator	Denominator	Subgroup Percentage	Overall Percentage	Percentage Point Gap (subgroup % minus overall %)
Foster Youth	0	15	0%	9%	-9%
Male Students	Numerator	Denominator	Subgroup Percentage	Overall Percentage	Percentage Point Gap (subgroup % minus overall %)
Black or African American	2	71	3%	9%	-7%
Hispanic or Latino	8	120	7%	9%	-3%
Some other race	0	5	0%	9%	-9%
Disabled	0	21	0%	9%	-9%
Economically Disadvantaged	24	330	7%	9%	-2%
Foster Youth	0	18	0%	9%	-9%
LGBT	0	15	0%	9%	-9%

Source: CCC SEA data file

Table 11: CCC SEA data on PCCD students who completed both transfer level math and English

Beginning in 2018, a robust series of discussions and review of research took place throughout the College and around the District within AB705 team meetings ([Evidence 2.3](#)). College of Alameda’s mathematics and English faculty committed to build support courses that could be attached to transfer-level courses (or an expanded transfer-level course) to assist CoA students (and those that might struggle most) to achieve success and pass the transfer-level courses in their first year. By Fall 2019, students had options to enroll in a standalone transfer-level English course (English 1A) or a transfer-level English course with embedded support (English 1AS) that included study skills such as note taking, time management, stress management and campus resources. In mathematics, support courses for Statistics, Trigonometry and Pre-Calculus were expanded for students who needed additional help in successfully completing transfer-level mathematics.

On the Student Services side, all standardized placement tests were eliminated and the department created and implemented a Guided Self-Placement Tool in Spring 2019 to assist students with English and mathematics placement using their high school grade point average, high school coursework and high school grades ([Evidence 2.4](#)). Within the year of implementation, over 800 students utilized the tool to assist them in determining a transfer level mathematics or English course. Over 40% enrolled directly in the course ([Evidence 2.5](#)).

<u>Number of students completing both transfer level math and English within their first year, by Ethnicity</u>				
<b>By Ethnicity</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>% change from 2018</b>
Asian	66	84	80	21%
Black/African American	16	15	29	81%
Hispanic/Latinx	48	55	51	6%
Two or More	16	18	15	-6%
Unknown	n/a	n/a	14	n/a
White	30	39	31	3%

*Table 12: Students using College of Alameda’s Guided Self-Placement Tool*

Outcomes within the first year of implementation reflect a 21% increase in first time students completing both transfer level English and mathematics compared to the number in 2018. By ethnicity, all categories other than the Two or More group showed increases compared to 2018;

the most significant is reflected in the African American students completing both transfer-level math and English where the number of students almost doubled from 2018 to 2020 ([Evidence 2.5](#)).

### *Guided Pathways*

The College has continually engaged in the work of addressing student success metrics as highlighted in the Student-Centered Funding Formula through the new Guided Pathways program. The Guided Pathways design team focused the entire 2018-19 academic year on research and discovery of student achievement gaps in degree completion and transfer at the College and breaking down institutional barriers through better mapping and program design ([Evidence 2.6](#)). Informative workshops were conducted throughout the year to engage faculty, staff and administrators on understanding the graduation and transfer numbers, the average length of time to complete, and to discuss how to reduce the number of units to completion ([Evidence 2.7](#)).

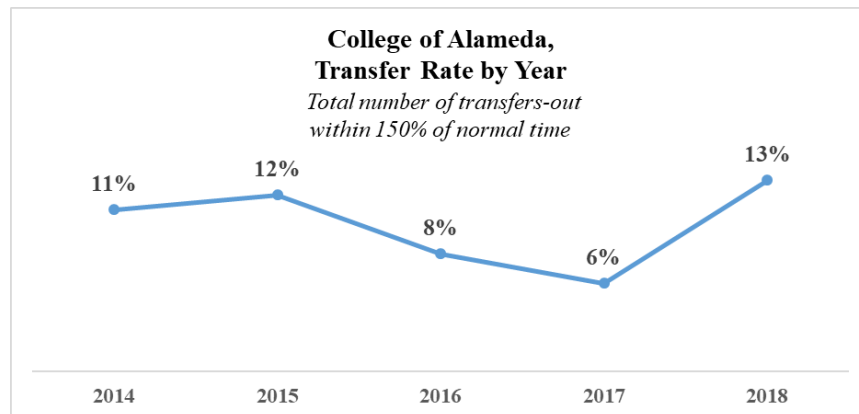


Figure 2: College of Alameda Transfer Rate by Year

During 2019-20, the Guided Pathways Mapping and Meta-majors Team engaged with more than 40 discipline faculty, counselors, deans, staff, and the articulation officer to create two-year program maps to provide better pathways for student degree completion by shortening the path, suggesting general education sequencing per degree/certificate, and updating to curriculum to align with the changes. The first Associate Degree for Transfer maps are contained in the *2020-21 College Catalog* ([Evidence 2.8](#)).



**ART HISTORY ASSOCIATE IN ARTS FOR TRANSFER  
RECOMMENDED COURSE SEQUENCE**

	Course	Units	Requirement	CSU GE Area
<b>FALL 1</b>	ART 20 Beginning Drawing and Composition	3	Major	
	ART 2 History of Western Art: Prehistory through the Middle Ages	3	Major	C1
	ENGL 1A/1AS Composition and Reading (w/ support)	4 or 5	GE	A2
	MATH 15 Mathematics for Liberal Arts Students	3	GE	B4
	LIS 85 Introduction to Information Resources	2	Elective	
	<b>Total Number of Units</b>	<b>15 to 16</b>		
<b>SPRING 1</b>	ART 46 2-D visual Design	3	Major, List B	
	ART 3 History of Western Art: Renaissance to Contemporary Art	3	Major	C1
	ENGL 5 Critical Thinking in Reading and Writing	3	GE	A3
	COMM 45 Public Speaking	3	GE	A1
	ART 22 Intermediate Drawing and Composition	3	Elective	
	<b>Total Number of Units</b>	<b>15</b>		

Table 13: Guided Pathways Mapping Recommended Course Sequence

The mapping work for local degrees and certificates is projected for completion by November 2020 and will be included in the 2021-22 catalog and published in Fall 2020 on the college website.

**Associate Degrees by Year**

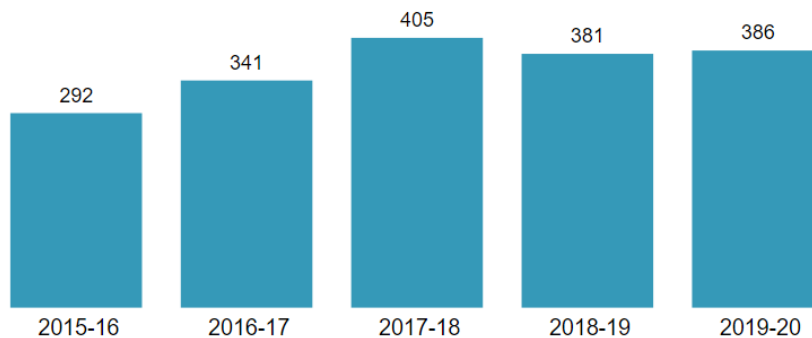


Figure 3: Number of CoA Associate Degree Awards by year

The second Guided Pathways team for 2020-21 is focused on Equity as it relates to all Student Support Services. This research-focused team will explore best practices in equitable and successful services to students, including areas in the library, tutoring center, classroom, counseling, admissions and records, and financial aid. Recommendations will be made with the

goal of helping students have the greatest success and equitable experiences in all their contact moments at the College. If experiences at the College are similar to successes at other colleges statewide (reported by the California Guided Pathways statewide first cohort), the College will be able to promote greater student success, focus on course completion, and decrease time to degree completion. For this work, the College has set the following goals for shortening time to degree/certificate completion. As the meta majors (areas of emphasis) get implemented in 2020-21 the College expects improvement in this area. The ultimate goal is to reduce from 85 units to 60 units for degree completion. The 2020-21 stretch goal represents a 4% improvement overall from the 2018 number.

<b>SCFF Supporting Activities</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>% change from 2018</b>	<b>2020-21 Goal</b>	<b>2020-21 Stretch Goal</b>
Number of total credit units to completion	85	81	84	-1%	83	80

Table 14: Number of total credit units to complete

### *Embedding the SCFF Within Our Enrollment Management Practices*

The annual FTES targets and FTEF allocations for 2020-21, as highlighted in the previous section, were discussed, reviewed and addressed at the College in special department chairs/deans meetings in January 2020 ([Evidence 2.9](#)). Those meetings were important since declining enrollments required a significant reduction in allocations given to each discipline to offer courses in 2020-21. Since 2018 the College has maintained adherence to its annual FTEF allocation and has also focused on productivity, while allowing some variance for courses students need for completion and that promote student success.

<b>Annual Allocation</b>	<b>FTEF Allocation</b>	<b>FTEF Actual</b>
2018-19	224	227.97
2019-20	221.65	216.66
2020-21 – Summer/Fall only	101.7	95.78 + 5.0 (Intersession)

Table 15: Annual Allocation

By following said allocations, the College supports the District to maintain fiscal stability and balances the College’s instructional faculty budgets.

Towards greater fiscal stability as it relates to enrollment management the College held robust discussions with the Department Chairs for all disciplines at the College, along with the Director

of Institutional Research and Planning, and Instructional Deans (also in attendance were the Academic Senate President and our local faculty union representative). Meetings were held at the beginning of the Spring Semester on January 24, 2020, and January 31, 2020, to discuss allocation reductions, and a holistic approach to dividing up the new allocations for FY2020-21 amongst departments.

As noted in the attached 2020-21 FTEF Scenarios PowerPoint used in the January 24, 2020, and January 31, 2020, special chairs meetings to describe the proposed process, we reviewed overall College targets for FY2020-21 and brought in new elements related to the Student-Centered Funding Formula to allocate resources for the upcoming academic year.

That formula breakdown is as follows:

- 25% - Three Year Average FTEF usage by discipline
- 40% - Productivity (based on a 17.5 productivity (FTES/FTEF) target
- 5% - Student Educational Plan Demand - SEP (review of planned courses within SEPs)
- 10% - Degrees & Certificates (3-year average of awards)
- 10% - Course Success Rate (3-year average)
- 10% - Course Retention Rate (3-year average)

### Weighted Average

Department	# of FT Faculty	3Y FTEF AVG	Productivity	Demand	Awards Conferred	Success Rate	Retention Rate	2020-21 Proposed FTEF Allocation	Diff from 2018-19 FTEF
ADAM	2.0	1.1	1.5	0.2	0.6	0.5	0.5	4.3	-0.9
AFRAM	1.0	0.4	0.3	0.2	0.1	0.1	0.1	1.1	-0.7
AMT	3.0	2.1	4.0	0.2	1.1	1.0	1.0	9.3	-0.8
ANTHR	1.0	0.9	2.1	0.3	0.3	0.4	0.5	4.6	-0.9
ART	1.0	1.0	2.3	0.2	0.3	0.5	0.5	4.9	-1.0
ASTR	0.0	0.3	0.4	0.1	0.1	0.1	0.0	1.0	-0.2
ATECH	4.0	2.5	4.0	0.2	1.3	1.1	1.2	9.3	-2.8
ATHL	0.0	0.2	-0.2	0.1	0.1	0.1	0.1	0.7	-0.6
AUTOB	2.0	0.9	1.6	0.1	0.5	0.4	0.4	4.0	-0.6
BIOL	2.0	2.9	4.8	0.5	0.7	1.3	1.3	11.4	-2.4
BUS	3.0	1.7	2.4	0.4	0.8	0.5	0.5	6.3	-1.1
CHEM	1.0	1.3	2.2	0.3	0.3	0.4	0.4	4.9	-1.5
CHIN	0.0	0.3	0.5	0.1	0.1	0.1	0.1	1.1	-0.2
CIS	3.0	2.0	3.2	0.3	1.1	0.7	0.7	8.0	-1.6
COMM	1.0	1.4	2.7	0.3	0.8	0.7	0.7	6.6	-1.1
COPEP	0.0	0.1	0.3	0.1	0.0	0.0	0.0	0.6	-0.1
COUN	0.0	0.6	0.7	0.1	0.1	0.2	0.0	1.8	-0.9
DANCE	1.0	0.4	0.8	0.1	0.1	0.2	0.2	1.7	-0.3
DENTL	1.0	1.0	2.1	0.3	0.6	0.5	0.5	5.0	-0.4
DMECH	2.0	0.8	1.3	0.1	0.5	0.4	0.4	4.0	-0.2
ECON	1.0	1.1	1.9	0.2	0.3	0.4	0.5	4.5	-1.3
ENGL	6.0	4.0	6.4	0.6	1.0	1.6	1.7	15.2	-3.9
ESOL	1.0	2.8	4.6	0.2	0.7	1.3	1.3	10.9	-2.6
GEOG	1.0	0.9	1.6	0.2	0.3	0.5	0.5	3.9	-1.1
GEOI	0.0	0.1	-0.5	0.1	0.0	0.0	0.0	0.1	-0.3
GERM	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
HIST	2.0	1.4	2.8	0.3	0.6	0.5	0.7	6.4	-0.8
HLTED	0.0	0.0	0.1	0.1	0.0	0.0	0.0	0.1	0.0
HLTOC	0.0	0.5	0.5	0.1	0.1	0.2	0.2	1.6	-1.0
HUMAN	1.0	0.5	0.7	0.1	0.1	0.1	0.2	2.0	-0.4
KIN	0.0	0.7	0.9	0.1	0.2	0.3	0.3	2.5	-0.8
LIB	0.0	0.1	0.2	0.1	0.0	0.0	0.0	0.6	-0.1
LRNRE	0.0	0.8	0.8	0.1	0.2	0.3	0.1	2.4	-1.6
LRNRE-LRC	0.0	0.1	0.1	0.1	0.0	0.0	0.0	0.3	0.0
MATH	3.0	5.1	8.4	0.9	2.6	2.1	2.3	20.0	-3.9
MUSIC	1.0	0.5	0.7	0.2	0.1	0.2	0.2	2.0	-0.7
PHIL	0.0	0.4	0.0	0.1	0.1	0.1	0.1	0.7	-0.7
PHYS	1.0	0.6	0.8	0.2	0.1	0.2	0.0	2.3	-0.6
POSCI	1.0	1.0	1.6	0.3	0.6	0.4	0.5	4.4	-1.4
PSYCH	3.0	1.9	3.8	0.3	1.1	0.7	0.9	7.6	-2.0
SOC	1.0	1.0	2.1	0.3	0.6	0.3	0.5	4.8	-0.6
SPAN	0.0	0.5	0.1	0.1	0.1	-0.1	0.1	1.0	-1.0
VIET	0.0	0.2	0.4	0.1	0.0	0.0	0.0	1.0	0.0
TOTAL	50.0	46.2	74.2	9.3	18.3	18.5	18.5	184.9	-43.1

- 25% - Three Year Average FTEF
- 40% - Productivity
- 5% - SEP Demand
- 10% - Degrees & Certificates
- 10% - Course Success Rate
- 10% - Course Retention Rate

Table 16: The new College process for FTEF allocation for instruction is based on multiple elements of the SCFF

Adherence to this new formula was also adjusted partially due to number of full-time faculty, reduced productivity capabilities in certain career education, science, and other disciplines with

mandated lower-class caps or physical space limitations for labs. Details are listed in the notes section of the 2020-21 FTEF Scenarios presentation ([Evidence 2.9](#)).

While reviewing overall FTES targets, and declining enrollments, this new focus on student success metrics in the instructional resource allocation processes will lead to the appropriate reallocation of resources to meet student needs, student demands, and encourage a focus on SCFF elements that relate to student achievement. Student equity needs will also be a constant factor in future conversations. As the College completes its first year of use of this new allocation model in 2020-21 it will track results of offerings and enrollments in these courses.

As described above, the new College process for FTEF allocation for instruction is based on multiple elements of the Student-Centered Funding Formula and represents the College's constant attention to these metrics as they affect students and programs. This focus on elements of the Student-Centered Funding Formula will support greater student success and bring in new revenue to the College which will in turn address ongoing structural deficit concerns through improved enrollment management. As mentioned previously, this is the first year of the new allocation model and the College will track student enrollment data, degree and certificate completion, and additional relevant metrics to determine the success of this approach. As an added note, since 2018 the College has consistently lived within its financial means for allocation of faculty teaching resources, staying within its District-provided allocations and striving for higher productivity. The College will monitor metrics regularly and adjust class and program offerings to meet student demand and maximize SCFF metrics.

### *Program Review*

Student success metrics such as assessing the number of degrees and certificates awarded (which are included in the Student Funding Formula) are visible in all programs assessed in the Comprehensive Program Review Process ([Evidence 2.10](#)). Career Education programs also assess whether students secured employment in their field within three months of completion and review labor market demand ([Evidence 2.11](#)). In 2020-21, the Program Review process will incorporate supplemental allocation data metrics of the Student-Centered Funding Formula by discipline.

As an important element of Program Review, the Curriculum Committee also reviews courses, programs, degrees, and certificates with department chairs to discuss updating or deactivating curriculum in their disciplines. In Spring 2020 the Curriculum Committee did a full review of programs and made recommendations for deactivations and updates, and this information will be used in the program appraisal and revitalization/discontinuance process in Spring 2021 ([Evidence 2.12](#)).

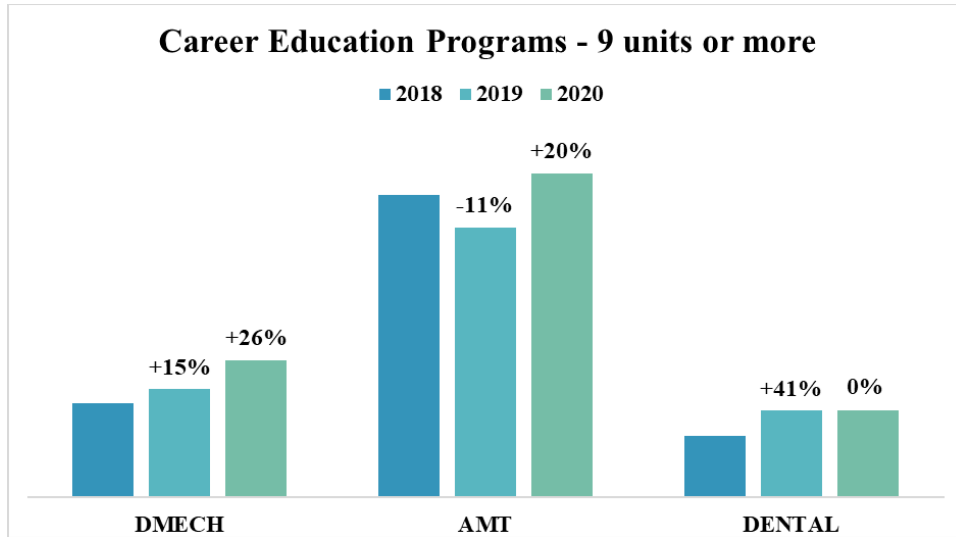


Figure 4: Career Education Programs 2018-2020, Percentage Increase in Number of Students Taking 9 Units or More

### *Block Scheduling*

The Academic Senate Presidents and Vice Presidents of Instruction met multiple times during 2019-20 to discuss common block scheduling and collaborative discussion across the District by discipline around class offerings ([Evidence 2.13](#)). With the help of the Collaborative Brain Trust, District Institutional Research created POST, the Peralta Online Scheduling Tool that shows live enrollment data across all disciplines and scheduling formats in order for disciplines to better analyze current offerings and better meet student demand and promote student success ([Evidence 2.14](#)). Academic Year 2020-21 is the first complete year that block scheduling would have occurred. However, given the shift to almost fully online schedules during the pandemic, full implementation will not occur until the regular face-to-face offerings return to campus. In the meantime, faculty desiring to carry out synchronous online instruction are instructed to use times/days within the following common block schedule.

Peralta Community College District Block Scheduling Pattern													
17.5 Week Calendar													
	2 hours	3 hours	3 hours	3 hours	4 hours	4 hours*	5 hours*	6 hours	6 hours*	3 hours	3 hours	4 hours	
	2 days per week	1 day per week	2 days per week	3 days per week	1 day per week	2 days per week	2 days per week	2 days per week	3 days per week	Saturday	Saturday	Saturday	
	7:00-7:50 AM			7:00-7:50 AM MWF									
7:30 - 8:00 AM	MW/TTH												
8:00 - 8:30 AM	8:00 - 8:50 AM MW/TTH		8:00-9:15 M/W or T/Th	8:00 - 8:50 AM MWF			7:30 - 9:45 M/W OR T/TH		8:00 - 9:50 MWF			8:00-11:50	
8:30 - 9:00 AM													
9:00 - 9:30 AM	9:00 - 9:50 AM MW/TTH			9:00 - 9:50 AM MWF		8 - 11:50 OR 8:30 TO 12:20 M, T, W, TH OR F		8:00-10:50 OR 9:30 TO 12:20 M/W OR T/TH		9:00-11:50	10:00-12:50		
9:30 - 10:00 AM		8:00-10:50 OR 9:30 TO 12:15 M, T, W, TH OR F		9:30-10:45 M/W or T/Th									
10:00 - 10:30 AM	10:00 - 10:50 AM MW/TTH			10:00 - 10:50 AM MWF			10:00-11:50 M/W OR T/TH		10:00-11:50 MWF				
10:30 - 11:00 AM													
11:00 - 11:30 AM	11:00 - 11:50 AM MW/TTH			11:00-12:15 M/W or T/Th									
11:30 - 12:00 PM													
12:00 - 12:30 PM										BREAK			
12:30 - 1:00 PM	12:30 - 1:30 PM College Hour	12:30-1:30 College Hour	12:30-1:30 College Hour	12:30 - 1:30 PM College Hour	12:30-1:30 College Hour	12:30-1:30 College Hour	12:30-1:30 College Hour	12:30-1:30 College Hour	12:30-1:30 College Hour				
1:00 - 1:30 PM													12:30 - 4:20
1:30 - 2:00 PM	1:30 - 2:20 PM MW/TTH		1:30-2:45 M/W or T/Th	1:30 - 2:20 PM MWF									
2:00 - 2:30 PM													
2:30 - 3:00 PM	2:30 - 3:20 PM MW/TTH			2:30 - 3:20 PM MWF		1:30-5:20 OR 2:00 - 5:50 M, T, W, TH OR F		1:30 - 3:20 M/W OR T/TH	1:30 - 3:20 MWF	12:30-3:20	1:30-4:20		
3:00 - 3:30 PM		1:30 - 4:20 or 3:00 - 6:20 M, T, W, TH OR F						3:45 M/W OR T/TH					
3:30 - 4:00 PM	3:30 - 4:20 PM MW/TTH		3:00-4:15 M/W or T/Th	3:30 - 4:20 PM MWF									
4:00 - 4:30 PM													
4:30 - 5:00 PM	4:30-5:20 MW/TTH		4:30-5:45 M/W or T/Th	4:30-5:20 MWF				3:30 - 5:20 or 4:00 to 5:50 M/W OR T/TH	5:50 M/W or T/TH				
5:00 - 5:30 PM													
5:30 - 6:00 PM	5:30-6:20 MW/TTH			5:30-6:20 MWF									
6:00 - 6:30 PM													
6:30 - 7:00 PM	6:30-7:20 MW/TTH		6:00-7:15 M/W, T/Th	6:30-7:20				4:00-6:15 M/W or T/Th	3:30 - 5:20 MWF				
7:00 - 7:30 PM		6:00-8:50 OR 6:30-9:20 M, T, W, TH OR F											
7:30 - 8:00 PM	7:30-8:20 MW/TTH		7:30-8:45 M/W, T/Th	7:30-8:20		6:00 - 9:50 M, T, W, TH OR F		6:00-7:50 M/W OR T/Th	6:00-7:50 MWF				
8:00 - 8:30 PM								6:30-8:50 or 7:00 - 9:20 M/W or T/Th					
8:30 - 9:00 PM	8:30-9:20 MW/TTH			8:30-9:20					8:00-11:50 MWF				
9:00 - 9:30 PM													
9:30 - 10:00 PM													

\* SEE EACH NEW TERM'S BLOCK SCHEDULE CALENDAR FOR MORE DAYS PER WEEK AND FURTHER OPTIONS

Table 17: College of Alameda Block Scheduling

Common block scheduling should help students who enroll in courses at more than one college at Peralta, needing to travel between campuses. And it allows for more appropriate program scheduling following our two-year degree and certificate patterns created through Guided Pathways. However, full results can only be analyzed after we have carried out a full year of normal scheduling using the common block times/days. That is expected in the 2021-22 Academic Year, post-pandemic.

## Establishing Guidelines to Reduce Operational Overspending and Eliminate the Structural Deficit (subcategory A Continued Structural Deficit)

### Balanced Budget

As described above, College of Alameda has strictly adhered to the FTEF budget allocated according to the Budget Allocation Model. The College limits its spending of discretionary dollars (less than 8% of our overall budget), monitors closely the spending of Student Equity and

Achievement, Guided Pathways, and other categorical funding sources, including federal and other grants ( [Evidence 3.0](#) , [Evidence 3.1](#) ). The outcomes for the College are fiscal stability of the budgets we control and directing of resources to where they are needed at the College. For further details see examples below for Lottery and Instructional Equipment/Library Materials allocations.

### *Adherence to FTEF Allocations*

As presented earlier in this response, College of Alameda, since January 2018 has adhered to its FTEF Allocation from the District (based on the Budget Allocation Model) which represents salaries and benefits for all instructional faculty and courses taught at the College.

Prior to 2018, it was not uncommon for the College to simply “roll over the schedule” and as a result exceed its District Allocation by many FTEF, costing at times more than \$1,000,000. For example, in 2017-18 the estimated allocation to the College was 220.9 FTEF and 234.11 FTEF was spent. Taking an average full-time faculty salary and benefits cost of \$98,089 per FTEF, this overage of 13.21 FTEF cost an additional \$1,295,756 above the allocated budget. In 2018-19 the overage was reduced to 3.97 FTEF or \$389,413 (used for supported dual enrollment and intersession sections). In 2019-20, 234.88 FTEF was allocated and the College spent 219.15. This represented a savings to the District of \$1,542,940. Since implementing the new scheduling approach, the College has shifted from a deficit spending model for allocations to returning cost savings to the District (see Table 16 for details).

### *Resource Allocation Processes*

Several other local processes are pertinent to managing our resource allocations on an annual basis. These processes exhibit a collaborative, shared governance approach that assists the College in meeting as many of its needs as possible while maintaining a balanced budget. For example, as each discipline completes its full Program Review or Annual Planning Update, faculty, staff, and/or administrators discuss their student success metrics, update their program planning, and outline any needed financial or other resource needs. Instructional Programs indicate here their need for Instructional Equipment or Library Materials (IELM) ([Evidence 3.2](#)) .

Through the Office of Instruction, the Vice President of Instruction reviews the program review materials annually that were validated by the Institutional Effectiveness Committee. With assistance from the Director of Research and Planning, a spreadsheet is produced of all funding requests. The Vice President of Instruction reviews all requests and then works with the Business Office, Instructional Deans, the President’s Office, and other program leads to determine potential funding sources for each request.

**2019-2020 Resource - Faculty Prioritization**

Department	Improvement Action	Resource Request	Justification	Cost	Student Services
ADAM	Personnel	Student Worker	Two ADAM student instructional aides without 20 hour restrictions.	\$ 18,000.00	
ADAM	Personnel	Classified Staff	ADAM Classified Staff for Recruitment, Job Placement, Tracking and Data Input, Counseling, Faculty and Faculty/Student Assistance.	\$ 58,000.00	
ADAM	Other		Find other funding resources available to enhance or as an alternative to Strong Workforce Funding the the ADAM Annual Fashion Event.	\$ 12,000.00	
ADAM	Personnel	Full-time Faculty	Replacement for retirement faculty within the next three years. 1.0 contract ADAM faculty position.	\$ 102,000.00	
ADAM	Supplies	Instructional Supplies and Materials	ADAM is funded mainly by Strong Workforce and Perkins Funds. ADAM will continue to need funding for instructional supplies and materials. ADAM sometimes finds it difficult to order certain items according to the District's guidelines. CE programs rely entirely on these funds to operate and maintain their viability. Due to this, there needs to be a continued dialogue about the ordering process in relation to CE needs and funding.	\$ 4,000.00	
ADAM	Technology and Equipment	Replacement	ADAM will be moving to its new space in the Liberal Arts Build as of Fall 2020. ADAM will have new facility space as well as new furnishings and equipment thanks so much to COA and the District. Because of this, ADAM does not anticipate needing any major new purchases for technology/equipment for at least the 2020-2021 academic year. However, some of its older technology/equipment being moved over; ie sewing machines, laptops etc. may need to be maintained or replaced.	\$ 4,000.00	
ADAM	Supplies	Software	ADAM may need to lease or update software licenses. At this time cost is unknown but it would include software for the ADAM Abode Illustrator and PhotoShop Suite, the Geber System, ADAM office computers and licenses for rights to use YouTube commercial free. These cost would likely occur during or after the ADAM 2020-2021 academic year.	\$ 10,000.00	
ADAM	Supplies	Noninstructional Supplies and Materials	ADAM office and non instructional supplies/materials are ongoing each academic year.	\$ 2,000.00	
ADAM	Other		COA/District Stipend	\$ 750.00	
ADAM	Other		May need to introduce consultants or hire part-time instructors to teach additional courses and/or short term classes/seminars. Additional instructional and equipment may need to be purchased when such courses are introduced and taught. ESTIMATED COSTED ARE UNKNOWN AT THIS TIME.		
ANTHR	Facilities	Labs	The Anthro Program has 60 boxes of artifacts that need to be cleaned and processed before they can be incorporated into the program. WE NEED A WORKING SINK IN ORDER TO PROVIDE STUDENT RESOURCES! Having no working sink has put the Archaeology Lab Facility on hold for over two years.	\$ 500.00	
ANTHR	Technology and Equipment	New	The Anthro Lab room C-104 needs to be smart-classroom equipped. We cannot access available learning resources for students without smart-classroom equipment: audio/computer/overhead integration with internet and screen	\$ 1,000.00	
ART	Personnel	Part-time Faculty	Review, plan and assess art program with full time faculty member.	\$ -	
ART	Personnel	Full-time Faculty	To fulfill the mission of the department.	\$ 1,000.00	
ART	Professional Development	Department-wide PD needed	The department needs time and support to implement the varied tasks of assessment, curriculum, scheduling, enrollment, new curriculum and exhibitions.	\$ 5,000.00	
ART	Technology and Equipment	New	As the department transitions to the new building computers with larger screens will benefit instructors in the process of program review, curriculum development, meetings with students and completing reports.		
ART	Supplies	Instructional Supplies and Materials	The resource request supports collaborative creativity and personal expression.	\$ 500.00	

Table 18: Snapshot of the most recent Program Review resource requests spreadsheet alphabetized by discipline

The above chart gives a snapshot of the most recent Program Review resource requests spreadsheet. Furthermore, as can be seen in the documentation of the 2018-19 IELM funding process, resource requests were made and funded through multiple resources (May 2020 process was paused due to pandemic and will be completed in November 2020). The College’s resource allocation process was created to maximize all resources available to the College to meet programmatic needs.





# College of Alameda

Office of the Vice President of Instruction  
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TO: Budget Advisory Committee  
 SUBJECT: 2018-2019 IELM Allocation

DATE: April 10, 2019

## INSTRUCTIONAL EQUIPMENT/LIBRARY MATERIALS (IELM)

### 2018-2019

*IELM FY18/19 Allocation: \$51,700*

Allocations based on information provided in department/area Program Review/APU documents and detailed budget requests. Department/Areas not submitting were not allocated funding. Consideration was given to alternative funding sources (SSSP, Equity, Strong Work Force, Perkins) available to support department instructional equipment needs. The FY17/18 allocation is significantly less than FY16/17. There was approximately 40% less funds available.

Area	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019 Awarded
ADAM	9000.00	12700.00	15000.00	10000.00	8000
Aeronautical and Aviation Tech*	8100.00	Measure A	15000.00	12000.00	
AFRAM*	0.00	0.00	0.00	0.00	
ANTHRO**	0.00	0.00	0.00	1000.00	
Art*	0.00	11000.00	5000.00	5000.00	
Automotive Paint*	0.00	Measure A	12000.00	9000.00	
Automotive Tech*	12500.00	Measure A	20000.00	14000.00	
BIOL	7700.00	14000.00	10000.00	10000.00	6300

*Table 19: Items not covered through IELM sources funded through Strong Workforce Program dollars, institutionally held grant funds, or Measure A Bond funds*

Items not covered through IELM sources were often funded through Strong Workforce Program dollars, institutionally held grant funds, or Measure A Bond funds. The lottery funds allocation process is another robust manner by which the College reviews and allocates instructional resources. Allocations are based on FTES generation, program need, and the availability of additional funding sources. Once the program review, IELM, and Lottery funds data are collected annually, the Vice President of Instruction sends out to the campus a proposed expenditure plan for a two-week review to allow campus constituents to give feedback to their department chairs. The Vice President then takes the plan to the next Department Chairs group meeting for review and approval ([Evidence 3.3](#)). After discussion, updates, and support by the Department Chairs, the Vice President of Instruction then takes each plan (IELM in fall, Lottery in spring) to the campus Budget Committee for final review ([Evidence 3.4](#)). From there the Vice

President of Instruction takes the plans to the President for final approval and allocation of funds and disburses funds through our local finance processes. This detailed work ensures allocation of resources through appropriate participatory processes which meet student needs and maintains fiscal stability by collaboratively and appropriately expending state-allocated resources.

Another important example is that general fund unrestricted discretionary budget spending is being monitored closely and regularly. Categorical programs and grants budget reports are sent to program managers monthly and any misalignment is corrected on a monthly basis. The College Director of Business and Administrative Services sends out monthly emails to all budget managers with documentation of expenditures of general and categorical funds. The College Director of Business and Administrative Services also sends out position control spreadsheets prior to the launch of budget planning for the new fiscal year. At the end of the fiscal year, each manager receives information on year-end closing and how to complete spending and budget drawdown before the June 30<sup>th</sup> deadline. These are among the multiple ways in which the College avoids overspending, adheres to strict budgeting practices and assists with the District structural deficit by careful resource allocation and management.

### Adopting a Board Policy to Adopt Sustainable Fund Balances and Reserves (subcategory - Lack of Adherence to Board Policies & Administrative Procedures)

The College is fully compliant with adhering to Board Policies and Administrative Procedures. It continues to follow through on its shared governance processes, including program review, curriculum development, facilities and technology, planning and budgeting, institutional effectiveness, and others ([Evidence 4.0](#) , [Evidence 4.1](#) ). Board Policy and Administrative Procedure 6250 address the Fund Balances and Reserves specifically noted by the Commission ([Evidence 4.2](#) ). The College complies with all fiscal and planning processes as outlined by the District through all finance related Board Policy and Administrative Procedures and District standard operating procedures.

#### *Parcel Tax Plan*

Related to compliance with finance-focused Board Policies and Administrative Procedures, College of Alameda recently submitted a two-year Parcel Tax usage plan to the District Participatory Governance Council and the District Planning and Budget Committee in compliance with fiscal policies and procedures outlined in BP/AP 6741 ([Evidence 4.3](#) , [Evidence](#)

4.4). This Board Policy and Administrative Procedure specifically detail the new Measure E parcel tax funding process. The plan lays out how dollars received from the parcel tax (approximately \$1.5 million dollars per year) are spent strictly on instructional and instructional support services as outlined in AP 6471. As per the same Administrative Procedure these expenditures are linked to specific Student Success Metrics and College of Alameda Goals, PCCD Goals, and the California Community College Chancellor's Office Vision for Success. As evidence of compliance with this fiscal monitoring practice we have linked the new plan here which covers AY 2020-21 and 2021-22 ([Evidence 4.5](#)).

In all other practices at the institution, College of Alameda adheres to Board Policies and Administrative Procedures.

### *Subcategory – District Deficiency in Reconciliation and Financial Control Issues*

College of Alameda is compliant in this category and does not exhibit reconciliation and financial control issues. All bank reconciliation is being performed at the District level. See the PCCD response in Part 2 of the Special Report for further details that address this concern.

### **Addressing All Audit Findings (subcategory Ongoing Unaddressed Audit Findings)**

At present College of Alameda does not have any audit findings and continues to comply with all fiscal monitoring needs. We will address any future findings that are specific to our campus. See the PCCD response in Part 2 of the Special Report for further details that address this concern.

### **Adopting a Restructuring Plan to Improve Efficiencies and Accountability at the District Office and the Colleges**

College of Alameda has worked consistently since 2018 to improve efficiencies and accountability in its overall structure as a College. It has tightened its fiscal expenditures by freezing/not replacing several college positions that are no longer deemed necessary or

suspending, where necessary and practicable, replacements which allows us to stabilize the budget. During 2018-19, then College President, Dr. Tim Karas spent a year introducing a shared governance restructuring plan and division clusters restructuring through local shared governance processes ([Evidence 5.0](#) , [Evidence 5.1](#)). In 2018-19 and 2019-20 the College froze multiple positions in order to address ongoing fiscal concerns districtwide. Several of these positions remain on hold and only critical positions are being replaced. The College has also highlighted several key positions that must move forward for the proper functioning of the College ([Evidence 6.0](#))

### *Key Staffing Needs*

In the areas of Key Staffing Issues, we go through multiple processes as discussed in the section above related to restructuring. College of Alameda addresses needed positions through its Program Review process each year. Program Review validation of requests are handled through teams of campus community members under the guidance of the Institutional Effectiveness Committee. Each fall the Department Chairs and Academic Senate discuss faculty hiring prioritization and the Academic Senate submits their proposed full-time faculty prioritization to the College President. The College President reviews and makes final determinations that are shared with the Academic Senate. Campus Executive leadership reviews hiring requests of all types made through program review and determines whether funding is available for said faculty or staff positions or any needed administrative replacements. Position control and new position requests for each College are discussed in Chancellor's Cabinet each year (in June, July, and August of 2020 this occurred bi-weekly).

### *Hiring Plans*

The District considers annual position requests of the Colleges in meetings of Chancellor's Cabinet as the annual budget book and next year budget is developed. This occurred again in May-August 2020. College of Alameda submitted to the Chancellor and Chancellor's Cabinet the personnel needs of the College for 2020-21. As the District is currently operating above its Full-time Faculty Obligation Number the College paused hiring new full-time faculty in 2019-20.

The College continues to hire only key replacement positions or new grant-funded positions designed to meet specific needs including science lab technician, staff assistants, program managers, and a few other key positions. In Summer 2020 the College hired replacement positions required by Title 5 and State/Federal programming, added a Director of Financial Aid, replaced the Dean of Counseling and Special Programs, and hired a grant-funded Staff Assistant,

a Director, and faculty counselor, to oversee the work of our five-year, \$3,000,000 Federal Hispanic Serving Institutions Grant.

The College has filled key positions and will continue to weigh programmatic needs against available funding to maintain strict fiscal solvency. Programmatic needs are brought forward every year through the Program Review process as detailed above. The College carried out its last formal restructuring of shared governance and department clusters in Spring 2018 when final campus constituent survey results were shared and the College Council reviewed final recommendations for restructuring at its March 28, 2018, meeting ([Evidence 5.0](#), [Evidence 5.1](#)).

Current structural organizational charts can be found on each department website, as well as on the Institutional Effectiveness site as evidence of our attention to efficiency and restructuring as needed ([Evidence 6.1](#)). The College administration takes program review feedback from the Institutional Effectiveness Committee, looks at the overall organizational structure, then prepares a list of vacancies and frozen positions ([Evidence 6.0](#)) to be discussed in the Chancellor's Executive Cabinet. The president advocates at cabinet for campus needs and then the College moves forward with necessary/approved hiring. Each of these important elements shows evidence of attention to the ACCJC concern related to restructuring and key staffing needs and a systemic review by the campus itself to address its organizational superstructure. See the PCCD response in Part 2 of the Special Report for further details that address this concern from a District perspective.

## Establishing Strategies to Improve the Management of the OPEB Debt

The College does not manage the OPEB Debt for the District, however a full accounting of those details can be found in the PCCD response in Part 2 of the Special Report.

## Providing an Executive-level Staff Turnover Analysis and Recommendations to Retain These Staff at District (additional category Key Staffing Issues)

### *Campus Executive Leadership*

As relates to Executive Turnover at College of Alameda, former President Tim Karas took a permanent position as Superintendent/President at Mendocino College in July 2020. Vice President of Student Services Dr. Tina Vasconcellos and Vice President of Instruction Dr. Don Miller filled in as acting president while he was on vacation/leave. On July 21, 2020, Dr. Don

Miller was approved by the Board of Trustees to serve as interim president of the College to provide continuity of leadership until the current permanent president hiring process is finished. The new president of the college is due to be approved at the November 10, 2020 Board of Trustees meeting. See the PCCD response in Part 2 of the Special Report for further details that address this concern at the District level.

## Summary of Part 1: College Response

College of Alameda has engaged in substantive and explicit actions to ensure fiscal accountability, sustainability, and overall fiscal health in collaboration with the Finance and Administration Department of the Peralta Community College District. This Special Report provides college and district-level evidence to show corrective actions to ACCJC concerns. For each of the noted deficiencies in the January 27, 2020, letter, this report highlights specific examples to clarify the College's work and actions as well as those that have been addressed by the District. The College that evidence provided shows stability and direct efforts to address each of the findings that led to the decision of the ACCJC to put the College on probation. The detailed District response contained in Part 2 highlights all the efforts to address each area of concern, especially where it has primary responsibility.

## Appendix of Evidence – Part 1: College Response

[Evidence 1.0 Memo from ACCJC](#)

[Evidence 1.1 California Community Colleges Budget and Accounting Manual](#)

[Evidence 1.2 College of Alameda Enrollment Management Framework](#)

[Evidence 1.3 Discipline Plan Tool - Communications Studies](#)

[Evidence 1.4 Department Chairs Enrollment Management Meeting – January 2020](#)

[Evidence 1.5 CoA Academic Senate Minutes – Oct 3, 2019](#)

[Evidence 1.6 AUSD PCCD CCAP Final Agreement](#)

[Evidence 1.7 Institutional Effectiveness Committee Agenda - Sept. 10, 2020](#)

[Evidence 1.8 College of Alameda Enrollment Management Framework 2020](#)

[Evidence 1.9 College of Alameda IEPI 2019-21 Update](#)

[Evidence 1.10 College of Alameda Student Equity Plan](#)

[Evidence 2.0 College Council Minutes - Sept 26, 2018 - Item #5](#)

[Evidence 2.1 CoA Goals to Vision 2020 Framework](#)

[Evidence 2.2 CA Community Colleges AB705](#)

[Evidence 2.3 CoA AB705 Math Report Spring 2019](#)

[Evidence 2.4 CoA Self-Guided Placement Tool](#)

[Evidence 2.5 CoA AB705 Fall 2020 Update](#)

[Evidence 2.6 Guided Pathways Flex Day 2019 Presentation - SCFF](#)

[Evidence 2.7 Guided Pathways Student Voice Presentation](#)

[Evidence 2.8 College Catalog – Program Mapping](#)

[Evidence 2.9 Department Chairs Enrollment Management Meeting – January 2020](#)

[Evidence 2.10 CoA Program Review Homepage](#)

[Evidence 2.11 CoA Program Review 2019 - Aviation Technology](#)

[Evidence 2.12 Program Appraisals Deactivations List](#)

[Evidence 2.13 College Council Minutes – October 25, 2017 - Item #8](#)

[Evidence 2.14 Peralta Online Scheduling Tool](#)

[Evidence 3.0 Budget Committee Homepage, Mission & Responsibilities](#)

[Evidence 3.1 College of Alameda Student Equity Plan](#)

[Evidence 3.2 Program Review 2019, p.19-20](#)

[Evidence 3.3 Department Chair Minutes - Nov 27, 2018](#)

[Evidence 3.4 CoA Budget Committee Minutes - May 15, 2019](#)

[Evidence 4.0 CoA Program Review Homepage](#)

[Evidence 4.1 CoA Participatory Governance Handbook](#)

[Evidence 4.2 Peralta CCD Board Policy 6250](#)

[Evidence 4.3 Peralta CCD Administrative Procedure 6741](#)

[Evidence 4.4 College Council Agenda – Sept 2, 2020](#)

[Evidence 4.5 CoA Parcel Tax Plan](#)

[Evidence 5.0 College Council Meeting Minutes - March 28, 2018, Item #5 – Participatory Gov Rev](#)

[Evidence 5.1 Participatory Governance Survey Results - Nov. 2017](#)

[Evidence 6.0 CoA Positions Vacant - Frozen – In Recruitment](#)

[Evidence 6.1 CoA Organizational Charts](#)



## Part 2: Special Report District Response



In response to the Accrediting Commission for Community and Junior Colleges, (ACCJC or Commission) letters of January 25, 2019<sup>1</sup> (January 2019 Letter), the Peralta Community College District (PCCD) Colleges were to inform the Commission on its actions relative to the following eight points:

1. Establishing FTES Targets and Enrollment Management Plans
2. Establishing a Student Success Infrastructure Plan to comply with the Student-Centered Funding Formula as announced by the California Community College Chancellor's Office
3. Establishing guidelines to reduce operational overspending and eliminate the structural deficit
4. Adopting a board policy to adopt sustainable fund balances and reserves
5. Adopting a restructuring plan to improve efficiencies and accountability at the district office and the colleges
6. Addressing all audit findings
7. Establishing strategies to improve the management of the OPEB debt
8. Providing an executive-level staff turnover analysis and recommendations to retain these staff at the District

PCCD submitted a special report titled "*Peralta Community Colleges Integrated Financial Plan 2019-2024, A Living Document*"<sup>2</sup> to the Commission on December 2, 2019 (PCCD 2019 Special Report). The purpose of the PCCD 2019 Special Report was to address the eight points noted in the January 25, 2019 Commission letter to Merritt College, Berkeley City College, Laney College, and College of Alameda (Colleges). In response to the PCCD 2019 Special Report, the Commission issued letters to each of the colleges on January 27, 2020, imposing probation on them.<sup>3</sup>

The January 27, 2020, ACCJC letter stated the Commission found the PCCD 2019 Special Report had six deficiencies and findings (Six Deficiencies):

"It is not evident from the special report that the College/District has addressed foundational issues which have bearing on its fiscal health; this includes:

1. A continued structural deficit
2. Lack of adherence to board policies and administrative procedures
3. Deficiency in reconciliation and financial control issues
4. Ley staffing issues
5. Its OPEB obligations
6. Ongoing unaddressed audit findings."

Additionally, the January 27, 2020 Commission letter to the colleges stated:

- “In several areas of the Special Report, the College/District has responded with corrective intent, but no evidence was provided that corrective actions are being implemented to address the noted deficiencies.
- The special report lacks the organizational structure, clarity and specificity of content.”

Each of the six deficiencies are addressed here by providing evidence and brief statements of corrective actions that PCCD has taken to improve or remedy them. The structure of these responses is designed to refer to each of the Commission’s above statements of deficiency individually, and utilize a related standard from the [\*ACCJC Guide to Institutional Self-Evaluation, Improvement, and Peer Review, January 2020 Edition\*](#) as evidence of meeting the standard. It is also important to note that Item 7 in the January 2019 letter (Establishing strategies to improve the management of the OPEB debt) is addressed within the response in five of the six deficiencies.

### A continued structural deficit – ACCJC Standard III.D.2

**Standard III.D.2:** The institution’s mission and goals are the foundation for financial planning, and financial planning is integrated with and supports all institutional planning. The institution has policies and procedures to ensure sound financial practices and financial stability. Appropriate financial information is disseminated throughout the institution in a timely manner.

Evidence for compliance with Standard III.D.2 includes budgeted or planned fiscal expenditures that have supported or will support the achievement of institutional plans or goals; and minutes from any governance group when institutional planning and financial planning are connected or coordinated.

- To show that PCCD has continued to address its financial strength, please refer to PCCD’s FCMAT Initial Risk Assessment Ratings that have changed from indicating an extended financial risk from over 60%<sup>4</sup> to a stable FCMAT Risk Assessment Rating in May 2020 of less than 6%.<sup>5</sup>
- To show that PCCD’s net position has strengthened, please see the 2019 Audit Report.<sup>6</sup> The issue is with the net position of the District’s finances. “The Statement of Revenues, Expenses, and Changes in Net Position presents the financial results of the District’s operations, as well as its non-operating activities. The distinction between these two activities involves the concepts of exchange and non-exchange. Operating activities are those in which a direct payment or exchange is made for the receipt of specified goods or services. For example, student payment of tuition fees is considered an exchange for

instructional services. The receipt of state apportionments and property taxes, however, does not include this exchange relationship between the payment and receipt of specified goods or services. These revenues and related expenses are classified as non-operating activities. *It is because of the methodology used to categorize between operating and non-operating, combined with the fact that the primary source of funding that supports the District's instructional activities comes from State apportionment and local property taxes, results in a net operating loss for the District's operations [italics added], p. 9."*

- c. To demonstrate PCCD's adherence to participatory governance, please see the evidence from participatory governance groups that engage in evaluating PCCD's financial health.<sup>7,8</sup>
- d. To demonstrate PCCD's attention to its long term health and viability, the Board of Trustees adopted an update to the Five Year Integrated Financial Plan on November 19, 2019.<sup>9</sup>
- e. To demonstrate the change from 2019/20 Adopted Budget, which used funds from the ending fund balance,<sup>10</sup> the Adopted Tentative Budget for 2020/2021 presented a balanced budget.<sup>11</sup> Because of the COVID-19 pandemic, the State Chancellor's Office issued Executive Order 2020-06<sup>12</sup> to allow for districts to adopt the final budget by October 30, 2020. A draft of the Final Adoption Budget was shared with the Board of Trustees on September 15, 2020 as a first reading.<sup>13</sup> The Final Draft Adoption Budget was shared with the Board of Trustees for a second reading on October 13, 2020, and was presented for their approval on October 27, 2020.<sup>14</sup>
- f. Understanding that the District operates in a COVID-19 Pandemic environment as well as in one that is macroeconomically situated in shifting demographic patterns for college attendance, the District has contracted with [Cambridge West Partnerships](#)<sup>15</sup> to assist with data integrity and systems in support of the Student Centered Funding Formula metrics and in planning to avoid negative consequences of the end of the hold harmless provision.<sup>16</sup>
- g. The District has an outdated budget allocation model that needs to be revised. This model will be part of the work of the various participatory governance groups over the academic year, with an eye toward revising the structure of the governance process, and, recommending a revised the budget allocation model to the Chancellor.<sup>17</sup>
- h. The human resources department is in negotiations with the collective bargaining units to consider an early retirement program. If accepted, the program would begin in late 2020 and into 2021.
- i. The District has effectively continued to closely align the full-time faculty hired with the Faculty Obligation Number from the State Chancellor's Office (with consideration of the total FTES and productivity targets).
- j. Enrollment management procedures will include using quantifiable data and calculations to align productivity with FTES, and will take into consideration all faculty on special assignment and sabbatical).<sup>18</sup>

## Lack of adherence to Board policies and administrative procedures – ACCJC Standard III.D.3

**Standard III.D.3:** The institution clearly defines and follows its guidelines and processes for financial planning and budget development, with all constituencies having appropriate opportunities to participate in the development of institutional plans and budgets.

Evidence for compliance with Standard III.D.3 includes: procedures that define guidelines and processes for financial planning and budget development; minutes from finance or budget committee meetings verifying that established financial planning and budget development processes are followed; roster of a finance or budget committee; documented budget development process that identifies responsible parties for steps in the planning process and that identifies opportunities for input from constituencies; a documented timeline of institutional planning coordinated with the budget development process, including reporting deadlines for various types of reports to or reviews with different audiences

- a. To demonstrate PCCD's adoption of Board Policies and Administrative Procedures relative to financial planning, please see Board and Administrative 2410 Policy Development.<sup>19</sup>
- b. To demonstrate PCCD's regular adherence to board policies and processes for integrated planning and budget development, please see the planning and budget calendar<sup>20</sup> and the board approved budget development calendar<sup>21</sup> and minutes and agendas from the Planning and Budget Council, and the Planning, Budget and Integrated Model agenda and calendars.<sup>22</sup>

## Deficiency in reconciliation and financial control issues – ACCJC Standard III.D.5

**Standard III.D.5:** To assure the financial integrity of the institution and responsible use of its financial resources, the internal control structure has appropriate control mechanisms and widely disseminates dependable and timely information for sound financial decision making. The institution regularly evaluates its financial management practices and uses the results to improve internal control systems

Evidence for compliance with Standard III.D.5 include: policies or procedures for internal control mechanisms; policies or procedures for purchasing; budgets, financial reports, audit reports presented to the campus and to the Board; reports of decisions for financing or allocation of resources presented to the campus community or constituent groups; monthly, quarterly, or other reports of revenues and expenditures

- a. To demonstrate PCCD’s sufficiency in reconciliation and financial control issues, the District hired a full-time employee as Internal Auditor in April 2020.<sup>23</sup>
- b. The District continues to enforce internal controls through its technology applications and contracted with Oracle to complete a comprehensive system upgrade at the May 29, 2020 – Special Meeting of the Board of Trustees.<sup>24</sup>
- c. To demonstrate PCCD’s public presentation of financial reports, please see cash flow and budget to variance reports presented to the Board of Trustees on May 26, 2020 and July 28, 2020.<sup>25</sup> The finance department will present financial statements to the Board quarterly.
- d. PCCD’s Audit Reports are readily available and demonstrate financial controls.<sup>26</sup>
- e. PCCD’s policies and procedures for internal closing and control mechanisms have been disseminated and applied.<sup>27</sup> However, the District will need to make changes to ensure there are adequate controls to Financial Aid. For the current fiscal year, we expect to have a repeat audit finding for internal control in this area. The District lacks a formal review process regarding student loan reconciliation, review of student selection for awards packages, and the COD versus the student information system. Two actions have been taken to address this finding. One is to immediately have the financial aid reporting structure be moved to the Finance and Administration area, effective October 16, 2020, and the second is to recommend the Board of Trustees form an Audit and Finance Subcommittee.

### Key staffing issues – ACCJC Standard IV.B.2

**Standard IV.B.2** The CEO plans, oversees, and evaluates an administrative structure organized and staffed to reflect the institution’s purposes, size, and complexity. The CEO delegates authority to administrators and others consistent with their responsibilities, as appropriate

Evidence for compliance with Standard IV.B.2 includes policies that outline CEO responsibilities, organizational charts, and policies and procedures that provide for the delegation of authority from the CEO to administrators and others.

- To demonstrate evidence of addressing key staffing issues, in May 2020 the District produced an updated District Organizational Chart<sup>28</sup> that demonstrates key positions have been filled. These included those of full-time permanent Chancellor, Vice Chancellor of Finance and Administration, Vice Chancellor of General Services, an Internal Auditor, and a Director of Purchasing.<sup>29</sup> However, on July 16, 2020, the then permanent CEO

submitted her resignation; on July 18, 2020 the Board of Trustees accepted her resignation, and utilized the following delegation of authority policies and procedures.

1. Chancellor Succession, the District has Board Policy 2432.<sup>30</sup>
2. For delegation of authority, the District has Administrative Procedure 2430 which outlines delegation of authority to the Chancellor's staff,<sup>31</sup> and Administrative Procedure 6100 which delegates authority for business and fiscal affairs.<sup>32</sup> These together outline the delegation of authority and roles and responsibilities of each of the designees.
3. With these in place the passage of the authority from the former CEO to the Vice Chancellor of Finance and Administration was seamless and indicated the District and Board's ability to continue operations. An open recruitment for an Interim Chancellor was completed October 1, 2020.
4. Prior to the former Chancellor submitting her resignation, two new presidents were hired at Berkeley City College and Merritt College, and the two presidents at Laney College and College of Alameda accepted positions at other institutions. The District was able to appoint interim presidents from within the administrative organization at each of the colleges. The recruitment for two presidents for these colleges is in the final stages and we expect to have them seated by December 1, 2020.

Though these have been accomplished, the District is developing plans to hire and retain employees that include effective equity and diversity considerations through professional development. The District has not implemented a turnover analysis mechanism. These will be forthcoming at some point in the future.

## OPEB Obligations – ACCJC Standard III.D.12

**Standard III.D.12:** The institution plans for and allocates appropriate resources for the payment of liabilities and future obligations, including Other Post-Employment Benefits (OPEB), compensated absences, and other employee related obligations. The actuarial plan to determine Other Post-Employment Benefits (OPEB) is current and prepared as required by appropriate accounting standards.

Evidence for compliance with Standard III.D.12 include: the institution plans for and allocates appropriate resources for the payment of liabilities and future obligations, including Other Post-Employment Benefits (OPEB), compensated absences, and other employee related obligations. The actuarial plan to determine Other Post-Employment Benefits (OPEB) is current and prepared as required by appropriate accounting standards. Sources of evidence include actuarial valuation report for pension and OPEB, notes to financial statements dealing with employee benefit plans, commitments and contingencies, and other documents that demonstrate the institution is aligned with this Standard.

The District offers its employees Other Post Employee Benefits (OPEB) in the form of retiree health benefits pursuant to contractual commitments set forth in its collective bargaining agreements. To provide funds to pay the costs of these benefits, the District issued its 2005 OPEB Bonds. This section of the appendix addresses the seventh of eight points raised by ACCJC in the January 2019 Letter, “Establishing Strategies to Improve the Management of OPEB Debt.”

The purpose of this section is to discuss the plan of finance for the District’s OPEB Bond Program. We start with an overview of the liabilities and uses of the OPEB Bond Program, discuss the application of funds, and address the FCMAT report’s recommendations. Here the response to the Commission is detailed and includes an overview of the program.

The District has identified its outstanding OPEB Bond Program liabilities as follows:

- Debt Service, including principal, interest, interest rate swaps, and ancillary fees associated with its outstanding OPEB Bonds.
- Retiree health benefits for District employees hired prior to July 1, 2004 (“Pre-2004 Employees”)

The District has identified the following sources of funds for the payment of its OPEB Debt:

- Dedicated General Fund Appropriation (also known as the “OPEB Charge”) and OPEB Special Reserve Fund (“Fund 69”)
- Supplemental Unrestricted General Fund Appropriation, starting at \$4.3 million for FY2019-20, to increase by \$1 million annually
- Retiree Health Benefit Trust (“Trust I” or “Fund 94”)

The 2020-21 adopted final budget included a financial plan for the OPEB Bond Program. The following table summarizes the FY 2020-21 budget for debt service and fees for the OPEB Bond Program.

<b>Source</b>	<b>Amount</b>
Dedicated Appropriation	\$6.5 million
Supplemental Appropriation*	\$2.1 million
Fund 69 Balance	\$2.8 million
Trust I	\$5.3 million
<b>Total</b>	<b>\$16.7 million</b>



\* Due to the deferrals from the State, the District's budget for the supplemental appropriation from the District's general fund was reduced from \$5.3 million to \$2.1 million for FY2020-21.

*Table 17: OPEB Bond Program Budget 2020-21*

## **District General Fund**

The District maintains budgetary capacity for the Dedicated OPEB Contribution, and the Supplemental Appropriation as planned. In FY2021-22, the combined Dedicated OPEB Contribution and Supplemental Appropriation will total \$9.6 million. This number is projected to increase annually at the aforementioned \$1 million rate until FY2031-32, when the combined total is an estimated \$19.6 million. The highest anticipated combined total of the Dedicated OPEB Contribution and Supplemental Appropriation is \$25.8 million in FY2049-50, which is the final year of the OPEB Bond Program.

## **OPEB Special Reserve Fund**

The projected fund balance of \$10.9 million in the fund on June 30, 2021. Starting in FY 2021-22, there are no anticipated draws on the OPEB Special Reserve Fund in the plan of finance.

## **Trust I**

Trust I was established in 2005 to reimburse the District for costs of benefits for Pre-2004 Employees. Trust Fund I contained assets of \$204.5 million as of June 30, 2020 and had an Actuarial Accrued Liability of \$147.7 million as of June 30, 2019 (using a discount rate of 6.3%). With the draw of \$5.3 million in August 2020, there is an estimated surplus of \$50.9 million (134% funding level) in Trust I as of June 30, 2020.<sup>33</sup> There is no plan at this time for the District to contribute any additional funds to Trust I.

## **\$62.4 million Fund Balance for Contingency in OPEB Bond Program**

The District's combined dedicated liquidity for the OPEB Bond Program includes the \$50.8 million surplus in Trust I and the \$10.9 million balance in the OPEB Special Reserve Fund, for a total of \$62.4 million.

The OPEB Special Reserve Fund will only be used for liabilities in the OPEB Bond Program should sources become unavailable.

## **Restructuring**

Much of the debt associated with the District's OPEB Bond Program is non-callable<sup>34</sup> or is subject to a "make-whole."<sup>35</sup> As such, the District has limited options to reduce interest costs through a refinancing. Only the District's outstanding B-3 Bonds (\$43,175,000) are subject to call at any time at par.

Through the creation of the plan of finance for the OPEB Bond Program, the District has addressed several of the recommendations by FCMAT, as follows:

**Audit annual enrollment eligibility in the OPEB program (In Progress)**

The District's last audit for retiree health benefits was in 2016. The District does biennial checks on eligible dependents. In addition, the District proactively verifies deaths through ancestry.com. The District has a goal of finalizing and institutionalizing an annual enrollment eligibility process in 2021.

**Conduct an annual OPEB actuarial study**

The District's actuarial Total Compensation Systems completed an Actuarial Study of Retiree Health Liabilities as of July 1, 2018" dated March 14, 2020.<sup>36</sup> In addition, the Board of Trustees approved Resolution No. 19/20-44 at its meeting on April 7, 2020<sup>37</sup> which included a statement of the District's intention to "annually obtain an actuarial valuation of retiree health liabilities prepared in compliance with the Governmental Accounting Standards Board Rule 74/75."

**Ensure that the governing Board approves the annual OPEB actuarial study. (Complete)**

As mentioned above, the Board of Trustees approved Resolution No. 19/20-44 at its meeting on April 7, 2020. The Board of Trustees approved two actuarial reports, the "Actuarial Study of Retiree Health Liabilities Under GASB 74/75, Roll-forward Valuation, Valuation Date: June 30, 2018, Measurement Date: June 30, 2019" dated February 28, 2020, prepared by Total Compensation Systems, Inc. and "Actuarial Study of Retiree Health Liabilities As of July 1, 2018" dated March 14, 2020, prepared by Total Compensation Systems, Inc. The Resolution also provided a process whereby the District will present this information to the Board on an annual basis.

**Request the actuarial to perform a separate OPEB funding valuation at the estimated rate rather than the long-term return on employee assets, so it has a more realistic liability number for the pre-2004 amount. (Complete)**

The District had an "Actuarial Study of Retiree Health Liabilities as of July 1, 2018" dated March 14, 2020 and prepared by its actuary, Total Compensation Systems, Inc. An actuarial report was rolled forward to the fiscal year ending June 30, 2019, at a discount rate of 6.3%. In the economic assumptions used by Total Compensation Systems, Inc., the 6.3% "is based on assumed long-term return on plan assets." Consistent with Resolution 19/20-44, the District will request the actuarial to perform such a valuation on an ongoing basis.

**Reconsider the current goal of fully funding the OPEB liability. (Complete)**

The Board of Trustees approved the 2020-21 Final Adoption Budget at its meeting on October 27, 2020.<sup>38</sup> The plan of finance for the OPEB Bond Program assumes that the OPEB Trust Fund is a source of funds for the District's OPEB Bond Program and to prepay bond principal if a surplus is determined to exist in accordance with Board policy. The District is not currently planning to make any additional deposits into the OPEB Trust Fund.

**Consider eliminating annual general fund payments to the OPEB trust funds since they are fully funded at this time. (Complete)**

The Board of Trustees approved the 2020-21 Final Approved Budget at its meeting on October 27, 2020. A plan of finance for the OPEB Bond Program was incorporated in the budget. No funds were allocated to the OPEB Trust Fund from the District's general fund. The current plan of finance does not provide for any annual general fund payments into the OPEB trust fund in the future.

**Consider renegotiating (i.e. ending) retiree health benefits for new employees. (Under Consideration)**

The District's contracts with the Peralta Federation of Teachers, Local SEIU 1021, and IUOE Local 39 expire on June 30, 2022. The District will consider future benefit changes in conjunction with future labor negotiations; however, the District has no immediate plans to change its current retiree benefit plans. The District is engaged with its benefits consultant to look at a variety of options for balancing value with costs saving measures.

**Terminate and restructure some of the more volatile bonds. (Complete)**

The Board of Trustees approved Resolution No. 19/20-56 on May 26, 2020, authorizing the amendment of the 2005 Indenture of Trust and other documents in relation to the conversion of the 2005 Series B-3 Bonds from Convertible Auction Rate Securities to variable rate demand bonds supported by a letter of credit provided by Barclays Bank plc.<sup>39</sup>

The Board of Trustees approved Resolution No. 19/20-65 on July 14, 2020, authorizing the reoffering circular.<sup>40</sup>

On August 5, 2020, the District closed the conversion of the 2005 Series B-3 Bonds. The B-3 Bonds have a final maturity on August 5, 2025. The letter of credit that was provided by Barclay's bank is the full term of the bonds.<sup>41</sup> The reoffering circular describes the letter of credit and current outstanding debt service on the District's OPEB Bonds.<sup>42</sup>

The remaining 2005 Series B-4, 2005 Series B-5, and 2005 Series B-6 Bonds are non-callable prior to the full accretion date of each series of bonds (2025, 2031, and 2039 respectively). These bonds are currently accreting at a fixed rate. These bonds cannot be refinanced or restructured using fixed-rate bonds in the current market for debt service savings. The 2011 Refunding Bonds and the 2006 modified bonds are subject to a make-whole call and pay interest semi-annually at a fixed rate. These bonds cannot be refinanced or restructured using fixed-rate bonds in the current market for debt service savings.<sup>43</sup>

**Contract for an addendum to KNN’s 2011 report<sup>44</sup> that would include an update of actions taken by the District to date related to its OPEB bond program since the 2011 report was published. (Complete)**

KNN no longer provides services to the District. However, the Board of Trustees received a presentation on July 23, 2019,<sup>45</sup> which updated the District on the actions taken. It next approved a contract amendment with Backstrom McCarley Berry & Co., LLC (Backstrom Finance Team) at its meeting on September 24, 2019,<sup>46</sup> to serve as its municipal advisor in connection with the OPEB Bond Program. The Backstrom Finance Team has and will continue to provide to the District and the Board updates and summaries relating to the status of the financings connected to the OPEB Bond program.

Through the implementation of the recommendations by FCMAT and the creation of the plan of finance for the OPEB Bond program, the District has improved its management of its OPEB Bond Program and increased its financial sustainability. The table below summarizes the key features of the plan of finance as compared to past practices.

	2005 – 2014	2015-2019	2020
2005 Bond Debt Service	Refinanced 2006-08 to mature through 2049  Refinanced 2009-15 to mature through 2031	Paid debt service as scheduled	Paid debt service as scheduled
OPEB Charge	Established in 2011, deposited to Trust I	Partially deposited to Trust I and partially used for Bond Program Liabilities	Used for Bond Program Liabilities

Quarterly Board Swap Report	None.	None.	Approved by Board Resolution
Actuarial Reports	Biannually	Produced separate Pre/post-2004 reports, biannually	Annually to be approved by Board Resolution

Table 18: Key OPEB Bond Program Plans of the Department of Finance and Administration

The District continues to provide retirees who were hired prior to July 1, 2004, with lifetime medical benefits. For employees hired after July 1, 2004, medical benefits upon retirement are provided until age 65 or Medicare eligibility under a different structure of a self-managed trust.

### Ongoing unaddressed audit findings – ACCJC Standard III.D.7

**Standard III.D.7:** Institutional responses to external audit findings are comprehensive, timely, and communicated appropriately

Supporting evidence of meeting the standard for Standard IIID 7 includes; minutes of meetings when audits and findings are discussed, and responses are planned; minutes of meetings where the reports are disseminated. When the District receives an audit finding, it takes steps to respond in a timely manner, as demonstrated by the 2018 Audit Corrective Action plan found here.<sup>47</sup>

One of the ways that the District is ensuring the audit findings are addressed and permanently remedied is through the controls provided with the Oracle project, and those mentioned earlier in the appendix. The Oracle contract was approved on May 29, 2020, by the Board of Trustees and is in the process of implementation, which is schedule to be “live” in the winter and spring of 2021.<sup>48</sup>

As of this writing, the current audit for the District is underway. The audit process is not yet complete, however, in accordance with the California Community College State Chancellor’s Executive Order 2020-06 dated May 13, 2020.<sup>49</sup>

Specifically, “... the requirement that each district submit an audit report to the Chancellor by December 31, 2020, is temporarily suspended until February 28, 2021,” due to COVID 19 pandemic. The 2019 audit report has provided an “unqualified opinion.” However, the District is in the process of evaluating preliminary findings:

<u>Vice Chancellor of Human Resources and Employee Relations</u>		
Financial Statement	2019-004	Vacation Accrual
<u>Directors of Financial Aid, VC of AA, and VC Finance</u>		
Federal Awards	2019-005	SPECIAL TESTS AND PROVISIONS - RETURN TO TITLE IV
Federal Awards	2019-006	SPECIAL TESTS AND PROVISIONS - DIRECT LOAN RECONCILIATIONS
<u>Vice Chancellor of Academic Affairs and Student Success</u>		
Federal Awards	2019-007	COMMON ORIGIN AND DISBURSEMENT (COD) REPORTING
State Awards	2019-008	444 - APPRENTICESHIP RELATED AND SUPPLEMENTAL INSTRUCTION (RSI) FUNDS
State Awards	2019-009	425-RESIDENCY DETERMINATION FOR CREDIT COURSES

Table 19: PCCD Evaluation of Audit Findings Memos.

For the current fiscal year, the District has implemented a change to the management vacation policy limiting accruals and disallowing vacation payouts. The financial aid findings are repeated audit findings for internal control. The District lacks a formal review process regarding student loan reconciliation, review of student selection for awards packages, and the COD versus the student information system. The District has a decentralized financial aid structure with the District overseeing aspects of COD reconciliations. However, the financial aid processes under District oversight has been moved to the Finance and Administration, from the Academic Affairs and Student Success area, effective October 16, 2020. Each of the colleges is addressing their findings by planning for extensive professional development and oversight of the financial aid areas by the vice presidents of student services. State Awards findings are being investigated and a plan for elimination or addressing them is being developed through the District’s Office of Academic Affairs and Student Success.

The District continues to inform staff of procedures and policies relative to internal controls in the areas of reconciliation monthly closing<sup>50</sup>, and the finance department has hired sufficient staff to adhere to separation of accounting duties and functions.<sup>51</sup> However, more still remains to be done to ensure that separation of duties and timely responses to reporting, and student financial aid matters need to be addressed. To that end, the District is developing a plan that would implement a reporting structure aimed at ensuring that all financial aid matters are handled in a timely manner and with appropriate oversight by adequate numbers of skilled and professionally developed individuals, and that the entirety of the operation reports to Finance and Administration.

- a. PCCD adheres to its Board Policy, 6400 Financial Audits.<sup>52</sup>
- b. Aside from the Oracle upgrade mentioned above, the internal technology systems specific to Finance and Accounting have been upgraded to allow for internal controls, and system access is granted by employee role. Access to fund transfers is limited to employee role and within particular accounting areas. Required adherence to administrative and board policies regarding expenditures, contracts, and purchase orders is being driven into goals and performance requirements for employees. And, now, key positions are filled, and the technology system is set to be upgraded in fiscal year 2020/21, with an estimated completion and migration time of January 2021.<sup>53</sup> The upgrade will include finance modules, position control modules, student financial aid, and student accounts receivables integration.

## Report Summary

College of Alameda has taken substantive, intentional, and explicit actions to address the concerns that led to the decision of placing the College on probation status. This Special Report provides compelling and concrete evidence of the College and District's actions and progress in response to the noted deficiencies and areas of concern from ACCJC's January 27, 2020 letter. Through institutional introspection and the implementation of needed changes to internal processes, College of Alameda and the Peralta Community College District are coordinating with intentionality to ensure fiscal accountability, sustainability, and overall fiscal health for the College and the District moving forward.

## Appendix of Cited Evidence - Part 2: District Response

<sup>1</sup> ACCJC's representative letter of January 25, 2019 [https://www.merritt.edu/wp/accrreditation/wp-content/uploads/sites/3/2019/02/ACCJC\\_Letter\\_01\\_25\\_2019.pdf](https://www.merritt.edu/wp/accrreditation/wp-content/uploads/sites/3/2019/02/ACCJC_Letter_01_25_2019.pdf)

<sup>2</sup> "Peralta Community Colleges Integrated Financial Plan 2019-2024, A Living Document" <https://web.peralta.edu/accrreditation/files/2019/12/12.2.19-Update-Five-Year-Integrated-Financial-Plan-with-signatures.pdf>

<sup>3</sup> Letter to the Colleges January 27, 2020 [https://laney.edu/college-accrreditation/wp-content/uploads/sites/482/2020/01/Laney-College\\_2020\\_01\\_272.pdf](https://laney.edu/college-accrreditation/wp-content/uploads/sites/482/2020/01/Laney-College_2020_01_272.pdf)

<sup>4</sup> PCCD's FCMAT's Initial Risk Assessment Ratings <https://web.peralta.edu/accrreditation/files/2020/05/FCMAT-Self-Assessment-November-2019.pdf>

<sup>5</sup> PCCD's FCMAT Risk Assessment Rating in May 2020 <https://web.peralta.edu/accrreditation/files/2020/05/PCCD-FCMATSelfAssessmentMay2020.pdf>

<sup>6</sup> 2019 PCCD Audit Report <https://web.peralta.edu/accrreditation/files/2020/05/Peralta-CCD-Final-Report-2019.pdf>

<sup>7</sup> Planning and Budget Council Minutes <https://web.peralta.edu/accrreditation/files/2020/05/PBC-Minutes-030819-Draft.pdf>

<sup>8</sup> Planning and Budget Council Minutes <https://web.peralta.edu/accrreditation/files/2020/05/PBC-Resolutions-20190423.pdf>

<sup>9</sup> PCCD Five Year Integrated Financial Plan <https://web.peralta.edu/accrreditation/files/2020/05/Approval-of-F19-Update-to-5yr-Plan.pdf>

<sup>10</sup> PCCD 2019/20 Adopted Budget <https://web.peralta.edu/accrreditation/files/2020/05/FY20-Final-Budget-Book-090619-1.pdf>

<sup>11</sup> PCCD Adopted Tentative Budget 2020/2021 [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRQVBU7FF8C6/\\$file/2020-21%20Tentative%20Budget%20Book%20Board%20Notes%207%2016%2020%20Rrvised%207.21.2020FBA.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRQVBU7FF8C6/$file/2020-21%20Tentative%20Budget%20Book%20Board%20Notes%207%2016%2020%20Rrvised%207.21.2020FBA.pdf)

<sup>12</sup> State Chancellor's Office Executive Order 2020-06 <https://www.cccco.edu/-/media/CCCCO-Website/Files/Communications/COVID-19/2020-06-executive-order-re-extension-of-fiscal-reporting-due-dates-revised.pdf?la=en&hash=405E4210F01D62CACB52FAE8DCC7CC784A0B62E2>

<sup>13</sup> Draft Adoption Budget 2020/2021 Board Agenda September 15, 2020 [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BT8SKU7317E3/\\$file/Official%20Budget%20Book%202020%20\(Version%201.2\)%20Reduced%20Size%20-%201.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BT8SKU7317E3/$file/Official%20Budget%20Book%202020%20(Version%201.2)%20Reduced%20Size%20-%201.pdf)

<sup>14</sup> The PCCD Final Adoption Budget is scheduled for Board of Trustees approval on October 27, 2020. [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU6S9P719972/\\$file/FY%202020-21%20Adopted%20Budget%20Draft%2010052020.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU6S9P719972/$file/FY%202020-21%20Adopted%20Budget%20Draft%2010052020.pdf)

<sup>15</sup> Board Adopted Agreements with Cambridge West, October 13, 2020 [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU8MWT5BE9B1/\\$file/Memorandum%20Approval%20Request%20for%20Contracts%20-%20MARC%20-%20Cambridge%20West%20Partnership%20Data%20Integrity%202021121%20-%20Printed%20-%20signed.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU8MWT5BE9B1/$file/Memorandum%20Approval%20Request%20for%20Contracts%20-%20MARC%20-%20Cambridge%20West%20Partnership%20Data%20Integrity%202021121%20-%20Printed%20-%20signed.pdf)

<sup>16</sup> Presentation to the College Presidents, September 9, 2020 <https://web.peralta.edu/strategicplan/files/2020/10/SCFF-Allocation-Model-Data-Integrity-Presentation-Peralta.pdf>

<sup>17</sup> PGC Minutes, January 31, 2020 <https://web.peralta.edu/pbi/files/2020/05/PGC-Minutes-1.31.2020.pdf>

<sup>18</sup> Draft Spreadsheet Planning <https://web.peralta.edu/strategicplan/files/2020/10/WSCH-FTES-AssocModel.1819F-efficiencycomparison-1.pdf> and [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU8MWV5BED11/\\$file/Memorandum%20Approval%20Request%20for%20Contracts%20-%20MARC%20-%20Cambridge%20West%20Partnership%20SCFF%202021120%20-%20Printed%20-%20signed.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU8MWV5BED11/$file/Memorandum%20Approval%20Request%20for%20Contracts%20-%20MARC%20-%20Cambridge%20West%20Partnership%20SCFF%202021120%20-%20Printed%20-%20signed.pdf)

<sup>19</sup> PCCD Board and Administrative 2410 Policy Development and Procedure <https://web.peralta.edu/trustees/files/2013/12/BP-2410-Board-Policy-and-Administrative-Procedure.pdf> <https://web.peralta.edu/trustees/files/2013/12/AP-2410-Policy-Development-Process1.pdf>

<sup>20</sup> District Planning and Budget Calendar



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<https://web.peralta.edu/accreditation/files/2020/05/2019-20-Planning-And-Budget-Integration-Model-Annual-Integrated-Planning-Calendar.pdf>

<sup>21</sup> PCCD Board of Trustees Budget Development Calendar

<https://web.peralta.edu/accreditation/files/2020/05/Budget-Development-Calendar-2020-21-Board-approval.pdf>

<sup>22</sup> PCCD Planning Budget Integration Model and Planning and Budget Council Minutes, Calendars, and Agendas

<https://web.peralta.edu/pbi/planning-and-budget-committee/agenda-and-minutes/>

<https://web.peralta.edu/pbi/files/2020/05/PBC-Mintues-02212020.pdf>

<https://web.peralta.edu/pbi/files/2020/05/PBC-Agenda-05082020.pdf>

<https://web.peralta.edu/pbi/files/2019/08/PBIM-Summit-Agenda-8.13.19.pdf>

<https://web.peralta.edu/pbi/files/2020/04/PBIM-Meeting-Calendar-2019-2020.pdf>

<https://web.peralta.edu/accreditation/files/2020/05/2019-20-Planning-And-Budget-Integration-Model-Annual-Integrated-Planning-Calendar.pdf>

<sup>23</sup> Internal Auditor <https://web.peralta.edu/internal-audit/>

<sup>24</sup> May 29, 2020 - SPECIAL MEETING OF THE BOARD OF TRUSTEES Board Approved Oracle Contract

<http://go.boarddocs.com/ca/peralta/Board.nsf/goto?open&id=BQ2SFL727C04>

<sup>25</sup> PCCD Cash Flow and Budget to Variance Reports

[https://go.boarddocs.com/ca/peralta/Board.nsf/files/BPTTGN773AD4/\\$file/Copy%20of%202020-5-20%20Financial%20Report.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BPTTGN773AD4/$file/Copy%20of%202020-5-20%20Financial%20Report.pdf)

[https://go.boarddocs.com/ca/peralta/Board.nsf/files/BPTTGJ77340C/\\$file/Copy%20of%20FY2019-20%20Monthly%20Cashflow\\_Rev\\_2020.05.20%20Updated.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BPTTGJ77340C/$file/Copy%20of%20FY2019-20%20Monthly%20Cashflow_Rev_2020.05.20%20Updated.pdf)

[https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRBU8Y77235C/\\$file/Copy%20of%202020-6-30%20Financial%20Report.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRBU8Y77235C/$file/Copy%20of%202020-6-30%20Financial%20Report.pdf)

[https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRBU8W771F04/\\$file/FY2019-20%20Monthly%20Cashflow\\_Rev\\_2020.07.02.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRBU8W771F04/$file/FY2019-20%20Monthly%20Cashflow_Rev_2020.07.02.pdf)

<sup>26</sup> <https://web.peralta.edu/accreditation/files/2020/05/Peralta-CCD-Final-Report-2019.pdf>

<sup>27</sup> PCCD Closing Directives <https://web.peralta.edu/accreditation/files/2020/05/Monthly-Closing-Update-Announcement-2.pdf>

<sup>28</sup> District Organizational Chart as of October 19, 2020 <https://web.peralta.edu/accreditation/files/2020/10/District-Office-Organizational-Chart-10192020.pdf>

<sup>29</sup> PCCD Organizational Chart <http://web.peralta.edu/strategicplan/files/2020/10/District-Office-Organizational-Chart-September-2020.pdf>

<sup>30</sup> Chancellor Succession <https://web.peralta.edu/trustees/files/2011/04/BP-2432-Chancellor-Succession.pdf>

<sup>31</sup> Delegation of Authority to the Chancellor's Staff <https://web.peralta.edu/trustees/files/2013/12/AP-2430-Delegation-of-Authority-to-the-Chancellors-Staff3.pdf>

<sup>32</sup> Delegation of Authority for Business and Fiscal Affairs, Administrative Procedure

<https://web.peralta.edu/trustees/files/2013/12/AP-6100-Delegation-of-Authority-for-Business-and-Fiscal-Affairs.pdf>

<sup>33</sup> Trust II as of June 30, 2020: <http://web.peralta.edu/accreditation/files/2020/10/Trust-II-as-of-June-30-2020.pdf>

AND Trust I as of June 30, 2020: <http://web.peralta.edu/accreditation/files/2020/10/Trust-I-as-of-June-30-2020.pdf>

<sup>34</sup> 2011 – Refunding-OS <http://web.peralta.edu/accreditation/files/2020/10/2011-Refunding-OS-Optional-Redemption-on-P.7.pdf>

<sup>35</sup> 2011 Refunding OS Optional Redemption <http://web.peralta.edu/accreditation/files/2020/10/2011-Refunding-OS-Optional-Redemption-on-P.7-1.pdf>

<sup>36</sup> Total Compensation Systems Actuarial Study 2018 Pre 2004 Retirees

<https://web.peralta.edu/business/files/2020/05/Actuarial-Study-GASB75FFinal2018Report.pdf> and

<sup>37</sup> Resolution No. 19/20-44 Accepting the OPEB June 2019 GASB Actuarial Report, July 2019 OPEB Supplemental Actuarial Report and the June 2019 Investment Performance Update and Adopting the OPEB Trust 1 Surplus Determination and Disbursement Procedures which was adopted on April 7, 2020

[https://go.boarddocs.com/ca/peralta/Board.nsf/files/BNC4VL0D6981/\\$file/Peralta%20CCD%20Reso%20re%20Trust%201%20Process%20and%20OPEB%20Reports%20v9%20\(20200402\)%20v2%20CLEAN.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BNC4VL0D6981/$file/Peralta%20CCD%20Reso%20re%20Trust%201%20Process%20and%20OPEB%20Reports%20v9%20(20200402)%20v2%20CLEAN.pdf)

<sup>38</sup> Adoption Budget 2020/21 [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU6S9P719972/\\$file/FY%202020-21%20Adopted%20Budget%20Draft%2010052020.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BU6S9P719972/$file/FY%202020-21%20Adopted%20Budget%20Draft%2010052020.pdf)

<sup>39</sup> Reimbursement Agreement: <http://web.peralta.edu/accreditation/files/2020/10/Reimbursement-Agreement.pdf>

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- <sup>40</sup> Meeting Jul 14, 2020 - REGULAR MEETING OF THE BOARD OF TRUSTEES Category ACTION ITEMS Subject Consider Approval of Resolution No. 19/20-65 approving a form of Reoffering Circular in connection with the District's Remarketing of its Series B-3 OPEB Bonds, [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRK24P00632B/\\$file/District%20Resolution%20Authorizing%20Documents%20-%20Peralta%20CCD%20OPEB%20Remarketing%202020%20\(signed\).pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BRK24P00632B/$file/District%20Resolution%20Authorizing%20Documents%20-%20Peralta%20CCD%20OPEB%20Remarketing%202020%20(signed).pdf)
- <sup>41</sup> Letter of Credit, Barclays August 5, 2020, <https://web.peralta.edu/accreditation/files/2020/10/Letter-of-Credit.pdf>
- <sup>42</sup> Reoffering Circular <http://web.peralta.edu/accreditation/files/2020/10/Reoffering-Circular.pdf>
- <sup>43</sup> 2011 Refunding OS Optional Redemption <http://web.peralta.edu/accreditation/files/2020/10/2011-Refunding-OS-Optional-Redemption-on-P.7-1.pdf>
- <sup>44</sup> KNN OPEB Final Report 2011 <https://web.peralta.edu/accreditation/files/2012/01/3.-OPEB-Final-Report-June-28-2011-KNN.pdf>
- <sup>45</sup> Bond Budgeting Presentation, Backstrom Finance Team, Board of Trustees [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BE7SDJ722E88/\\$file/PeraltaCCD%20Presentation%20\(07-23-19\)%20Final4.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BE7SDJ722E88/$file/PeraltaCCD%20Presentation%20(07-23-19)%20Final4.pdf)
- <sup>46</sup> Board Adoption Amended and Restated Agreement with Backstrom McCarley Berry & Co., LLC and Public Financial Management Inc. [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BFRVCU80248A/\\$file/BMcB%20%20PFM%20FA%20Scope%20of%20Services%20Peralta%20Community%20College%20District%20190828%20Amended%20and%20Restated.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BFRVCU80248A/$file/BMcB%20%20PFM%20FA%20Scope%20of%20Services%20Peralta%20Community%20College%20District%20190828%20Amended%20and%20Restated.pdf)
- <sup>47</sup> Corrective Action Plan <https://web.peralta.edu/business/files/2019/03/Corrective-Action-Plan-031819.2.pdf>
- <sup>48</sup> Oracle Contract Approved by Board of Trustees <http://go.boarddocs.com/ca/peralta/Board.nsf/goto?open&id=BQ2SFL727C04>
- <sup>49</sup> COVID-19 Executive Order Extending Fiscal Report Due Dates <https://www.cccco.edu/-/media/CCCCO-Website/Files/Communications/COVID-19/2020-06-executive-order-re-extension-of-fiscal-reporting-due-dates-revised.pdf?la=en&hash=405E4210F01D62CACB52FAE8DCC7CC784A0B62E2>
- <sup>50</sup> Monthly Closing Announcement <https://web.peralta.edu/accreditation/files/2020/05/Monthly-Closing-Update-Announcement-2.pdf>
- <sup>51</sup> Staff separation of duties <https://web.peralta.edu/business/finance-contacts/>
- <sup>52</sup> Board Policy Financial Audits <https://web.peralta.edu/trustees/files/2013/12/BP-6400-Financial-Audits1.pdf>
- <sup>53</sup> Oracle Dashboard Presentation September 29, 2020 Board of Trustees Meeting [https://go.boarddocs.com/ca/peralta/Board.nsf/files/BTR98N21C77B/\\$file/Board%20Meeting%20Report\\_v3.pdf](https://go.boarddocs.com/ca/peralta/Board.nsf/files/BTR98N21C77B/$file/Board%20Meeting%20Report_v3.pdf)