

CHAPTER 5.

**ACCOUNTING PROCEDURES FOR APPRENTICESHIP COURSES
OF RELATED AND SUPPLEMENTAL INSTRUCTION**

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CHAPTER 5

ACCOUNTING PROCEDURES FOR APPRENTICESHIP COURSES OF RELATED AND SUPPLEMENTAL INSTRUCTION

General

The Budget Act specifies that for funding of apprenticeship classes of related and supplemental instruction conducted pursuant to Section 3074 of the Labor Code, no community college district shall use funds available to offer any new apprenticeship training unless the program has been approved by the Chancellor. In effect, this means that a district may not exceed the prior fiscal year apprentice hour level with a general expansion in new or existing programs without prior approval.

Reference: Budget Act

Definition

The term "indentured apprentice" means a person at least 16 years of age who has entered into a written agreement with an employer or his agent, an association of employers, or an organization of employees, or a joint committee representing both.

Reference: Labor Code Section 3074, ECS 8150-8154

Attendance

- a. Attendance accounting in any class identified as an apprenticeship class of related and supplemental instruction maintained pursuant to Section 3074 of the Labor Code must be on a positive attendance basis.
- b. The student workload measure for indentured apprentices enrolled in apprenticeship courses is determined on the basis of each hour of teaching time devoted to each indentured apprentice of 50 through 60 minutes (each hour of teaching time may include up to 10 minutes of passing time). Hours generated by indentured apprentices in such classes are to be reported separately on Form CCFS-321, "Apprenticeship Attendance Report."

Reference: Labor Code Section 3074, ECS 8152

Data supporting apprenticeship hours of instruction is subject to the same audit trail requirements as apportionment FTES.

Reference: T5 58024, T5 58030, CCFS-321

Computation of Apprentice Hours

The formula for computing "hours" of instruction is as follows:

Number of Indentured	Each period of instruction	Apprentice Hours
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Apprentices Present x of 50 through 60 minutes = of Instruction

Apprentice Hours x Reimbursement Rate = State Aid

Reference: ECS 8152

- c. Because apprenticeship courses do not generate FTES and the general FTES rule (as specified in Title 5 Section 58010) does not apply to the reporting of apprentice hours, we are administratively directing you to report actual hours generated in apprenticeship courses through December 31 on the first period report and through April 15 on the second period report, whether or not the courses have been completed prior to those cutoff dates.
- d. For purposes of counting hours for isolated apprentices (not in a classroom setting, those who cannot attend classes because of geographic location, or because there are too few to organize a class for), each individual who completes the training course generates the same number of hours as if instructed in a classroom, namely, whatever the maximum hours of training required by that trade (usually 144 hours).

If an apprentice fails to complete the course, then the instructor of record makes a determination of what portion of the total program was completed and the funded hours proportionately adjusted.

The reimbursement rate for isolated apprentices is the same as for all other apprentices.

Reference: ECS 8152

- e. Attendance of students other than indentured apprentices in classes of related and supplemental instruction continue to generate FTES based on the "class hour" concept.

Reference: T5 58022, CCFS-320

- f. Indentured apprentices enrolled in any course or activity other than those directly related to their required apprenticeship related and supplemental instruction, including programs of work experience, generate FTES and are included when reporting student contact hours on form CCFS-320, "Apportionment Attendance Report."

Reference: T5 58022, CCFS-320

Attendance of apprentices, as defined by LCS 3074, who are enrolled in any college course which is part of the apprentice's required related and supplemental instruction, is to be reported as positive attendance on the CCFS-321, Apprenticeship Attendance Report.

Reference: T5 58024, CCFS-321

- g. For reporting purposes, any indentured apprentice officially enrolled in an apprenticeship class of related and supplemental instruction is a state "resident."

Reference: ECS 76350

- h. No charges or fees shall be required to be paid by a resident or nonresident apprentice, or by his or her parent or guardian, for admission or attendance in any course of activity which is offered pursuant to LCS 3074, and in accordance with the instructional hours requirements for the apprentice.

Reference: ECS 76350

Funding

1. The apprentice hours funded for the prior year will establish the district's base hours for the subsequent year. If a district reports apprentice hours of instruction above its base hours, a deficit could occur in the district's apprenticeship growth funding. If the total hours generated exceed the funds available statewide, and since districts are not provided a specific apprenticeship growth rate similar to their FTES cap (percentage change in adult population), growth will be allocated on the basis of the percentage of total hours above the base that can be fully funded with available resources at the appropriate fiscal year rate.
2. The Budget Act and Education Code require transfer of funds when there are transfers of apprenticeship programs between community college districts and school districts or county offices of education. The following requirements are necessary to carry out the provisions of law:

Reference: ECS 8156

- a. The new provider of the service must notify the former provider about the transfer, listing the specific program(s), with copies to the Chancellor's Office, California Community Colleges and the California Department of Education.
- b. The chief executive officer of the former provider of service must certify to the Chancellor's Office and California Department of Education, by specific program, the apprenticeship hours of related and supplemental instruction generated and reported for state support for the prior fiscal year, with a copy to the new provider.
- c. After the above actions have occurred, and it is necessary that the funds be transferred between the Chancellor's Office and California Department of Education, the appropriate state agency will initiate the transfer of funds to the other state agency, after evidence of appropriate program approval, through certification to the State Controller.
- d. Transfer of apprenticeship programs and corresponding "base hours" between community college districts will be done by the Chancellor's Office.

Reference: ECS 8156, Admin.