

California Community Colleges Chancellor's Office

**CACCRAO
Annual Conference 2013**

*Update on
Student Attendance Accounting
and Reporting*

**Presented by
Elias Regalado and Chantée Warner
Fiscal Services Unit
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Update on Student Attendance Accounting and Reporting

AGENDA

- **Basics of Student Attendance Accounting and Reporting**
- **CCFS-320 Apportionment Attendance Report Reminders**
- **Current Issues Impacting Attendance Accounting**



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

- ✓ **FTES Workload Measure**
- ✓ **CCFS-320 Online Reporting System**
- ✓ **Attendance Accounting Procedures**
- ✓ **Submission of CCFS-320 Reports**
- ✓ **Reporting Periods and Corresponding Apportionment Events**
- ✓ **Annual District Contracted Audit**
- ✓ **District Local Policies and Procedures for Attendance Accounting and Reporting**



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

California community college apportionment is primarily driven by the Full-time Equivalent Student (FTES) workload measure

- FTES is not a headcount
- Equivalent to 525 hours of student instruction per each FTES
- 1 FTES can be generated by 1 student or multiple part-time students
- Only resident FTES can be claimed for state apportionment
- Districts are required to report all resident and nonresident FTES, regardless of whether funding is available for some of those FTES



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

FTES data is reported via the Apportionment Attendance Report (CCFS-320)

- Required by T5 § 58003.4
- Prepared in accordance with deadlines and instructions prescribed by the Chancellor's Office (T5 § 58003.4(d))
- The Chancellor's Office calculates State General Apportionment allocations
- Allocations are based primarily on the number of FTES that districts report on the CCFS-320



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

FTES is computed under four different attendance accounting procedures (T5 § 58003.1)

- Weekly Census
- Daily Census
- Actual Hours of Attendance (Positive Attendance)
- Alternative Attendance Accounting Procedure
 - Credit Independent Study, Work Experience Education, and Certain Distance Education Courses
 - Noncredit Independent Study / Noncredit Distance Education Courses

The majority of FTES are generated in Weekly census procedure courses



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

Timely submissions and corrections of attendance accounting reports is critical (T5 § 58003.4)

- First Period – July 1 thru December 31 (data is annualized)
 - Due to Chancellor's Office by January 15
- Second Period – July 1 thru April 15 (data is annualized)
 - Due to Chancellor's Office by April 20
- Annual Report – July 1 thru June 30
 - Due to Chancellor's Office by July 15
- Recal Report – Revisions to Annual Report
 - Due to Chancellor's Office by November 1



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

At the time of the First and Second period reports, the total Student Contact Hours (SCH) and FTES for the fiscal year have not yet been completed

- FTES data must be “annualized” to the best estimate for the full fiscal year
- Each attendance accounting procedure has a corresponding annualizer on the First and Second period CCFS-320 report



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

**Each reporting period corresponds to an
apportionment event or allocation**

- FTES data is forwarded to the Chancellor's Office Apportionment Section at each reporting period
- Timely CCFS-320 submissions are very important



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

FTES reported by districts is subject to an annual audit

- Recently expanded and clarified State General Apportionment Funding System Contracted District Audit Manual (CDAM) compliance item 424 is the main compliance item related to FTES reported for state apportionment

- Other audit compliance areas include:
 - 423 - Instructional Service Agreements (ISA)
 - 425 - Residency for Credit Enrollment
 - 427 - Concurrent Enrollment
 - 435 - Open Enrollment Requirements
 - 479 - To Be Arranged (TBA) Hours



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

Support Documentation

Per T5 § 58030, districts are required to adopt procedures and related internal controls that will document:

- Course enrollment
- Attendance
- Disenrollment

This information is necessary for the creation of appropriate support Records for claimed FTES



The Basics

Student Attendance Accounting and Reporting for California Community Colleges

Conditions Affecting Apportionment (T5 § 58050)

Only FTES that meets statutory and regulatory apportionment conditions may be claimed for state apportionment. Some of these conditions include:

- Open course requirements
- Enrollment limits
- Immediate supervision and control by an appropriately qualified faculty member
- Course repetition, withdrawal, and overall apportionment enrollment limits
- Instructional service agreements (ISAs)
- Full-funding provisions
- Residency
- Appropriate course and program approval
- Distance education
- In-service training (IST)
- Clearing of census rosters



CCFS-320 Apportionment Attendance Report Reminders

**Don't
FORGET!**



CCFS-320 Apportionment Attendance Report Reminders

- ✓ **CCFS-320 District Contact Information**
- ✓ **Contact Hours (CH) Computations**
- ✓ **Faculty Contact Hours (F-Factor) Requirements**
- ✓ **Summer Shift Rules
(courses that overlap fiscal years)**
- ✓ **Supplemental Information Reporting Categories**



CCFS-320 Apportionment Attendance Report Reminders

Online Attendance Accounting Reporting Program

“Contact Information” Tab

- CCFS-320 system is programmed to automatically request contact information updates at the First reporting period of each new fiscal year
- Online CCFS-320 reports CANNOT be completed (certified) until the Contact Information tab is complete



CCFS-320 Apportionment Attendance Report Reminders

Contact Hour (CH) Computations

- Should be based on actual Contact Hours and the formula applicable to the particular course section, not Contact Hours as stated or targeted in the college catalog or course outline
- The Annual Contracted District Audit verifies compliance with this



CCFS-320 Apportionment Attendance Report Reminders

Faculty Contact Hours (F-Factor) Requirements

- **Flexible Calendars are approved by the Chancellor's Office**
 - Level of faculty release cannot exceed amount flex time the district is approved for
 - An approval is necessary to reduce or increase the number of approved flex days

- **Submission of annual compliance certifications:**
 - Annual Flexible Calendar Certifications
(due to the Chancellor's Office no later than June 1)
 - Appropriate documentation must be retained



CCFS-320 Apportionment Attendance Report Reminders

Census Procedure Courses

- FTES for Primary Term Census Procedure Courses are reported in the period in which the census procedure is completed, even if the course is not completed by the deadline for reporting
- FTES for Summer intersession Daily Census procedure courses that overlap fiscal years are to be reported in the fiscal year in which the census occurs, OR when the course ends (T5 § 58010(a))



CCFS-320 Apportionment Attendance Report Reminders

Supplemental Information

General Information and Compliance:

- ✓ Inservice Training FTES
- ✓ Special Admit PE FTES
- ✓ AB 540 Student Headcount

General Apportionment/ Categorical Funding Allocations:

- ✓ Basic Skills
- ✓ Center FTES
- ✓ CDCP Noncredit FTES



Updates and Current Issues



Updates and Current Issues

The 2013-14 Governor's proposed Budget included a proposal that sought to modify census based FTES computations (rejected by the Senate and Assembly)

- Proposed FTES computation change would have required that 100% of census procedure FTES be computed based on student contact hours of active enrollment as of the end of the term, instead of current 20% point



Updates and Current Issues

New Instructional Service Agreement (ISA) Checklist

- Several areas were clarified, including affirming “line-of-sight” immediate supervision and control



Updates and Current Issues

Inservice Training Courses

- Exploring the possibility of changing Title regulations to permit accounting procedures other than Positive Attendance and that permit asynchronous instruction, like online DE courses
- Current academic/apportionment review concerning appropriate conduct of Inservice Training courses, including compliance with open enrollment/proper course advertisement regulations



Updates and Current Issues

Field Trip FTES Rule Changes

(T5 § 58166)

- Contact hours are no longer limited to 48 hours when a course includes a field trip
- Note: No more attendance may be claimed for a field trip or excursion than if the class were held on campus



Updates and Current Issues

To Be Arranged Hours (TBA)

- Per a memorandum released by Academic Affairs Vice Chancellor Barry Russell on March 8, 2013, TBA Hours description no longer have to be included in the college catalog
- 2012-13 Contracted District Audit Manual (CDAM) reflects this change
- All other TBA rules continue to apply



Updates and Current Issues

Course Repetition, Repeatability, Withdrawal, and Apportionment Enrollment Limits

- Academic Affairs distributed a memorandum on March 15, 2013 containing preliminary guidance and summary tables on repeatability
- Minor Title 5 changes are still in progress
- Detailed guidelines are currently in development



Chancellor's Office Website

www.cccco.edu

Primary source for:

- Board of Governors and Consultation Council Information
- Notices of Recently Promulgated Title 5 Regulations and Implementation Guidelines
- Legal Advisories/Opinions
- Legal Resources (direct links to T5 and EC)
- Handbooks and Manuals
- Fiscal/FTES Data
- Contact Information



Questions/Comments



Contact Information

Elias Regalado, Specialist

eregalad@cccco.edu

(916) 445-1165

Chantée Warner, Analyst

cwarner@cccco.edu

(916) 322-8515

Fiscal Services Unit
Chancellor's Office

