

# California Community Colleges Chancellor's Office

**New Admissions and Records  
Directors Training**

*Current Activities and Issues in  
Attendance Accounting  
and Reporting*

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# *Update on Student Attendance Accounting and Reporting*

## **AGENDA**

- **Fundamentals of Student Attendance Accounting and Reporting**
- **CCFS-320 Apportionment Attendance Report Reminders**
- **Annual Financial and Compliance Audit**
- **Updates and Current Issues**
- **Questions/comments**



# Student Attendance Accounting and Reporting for California Community Colleges

## The Fundamentals

- 1) **What is FTES?**
- 2) **How is FTES computed?**
- 3) **Where is FTES reported?**  
CCFS-320 Online Reporting System
- 4) **When is FTES reported?**  
Reporting periods
- 5) **What does the Chancellor's Office do with the information reported?**
- 6) **Where the money flows, compliance goes...**
- 7) **Where's the supporting documentation?**
- 8) **What could affect apportionment eligibility?**



# The Fundamentals

## 1. What is FTES?

**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
  - Derived from one full-time student enrolled in 15 units per semester, which would normally equate to 15 Class hours per week
  - 15 Class hours per week x traditional 35-week academic year = 525
- 1 FTES can be generated by 1 student or multiple part-time students
- Districts are required to report all resident and nonresident FTES, regardless of whether funding is available for some of those FTES
- Only resident FTES can be claimed for state apportionment



# The Fundamentals

## 2. How is FTES Computed?

**FTES is computed under one of the four available attendance accounting procedures ( T5 §58003.1).**

- **Weekly Census** (T5 §§ 58003.1(b); 58004)
- **Daily Census** (T5 §§ 58003.1(c); 58004)
- **Actual Hours of Attendance (Positive Attendance)** (T5 §§ 58003.1(d), (e), (g); 58006)
- **Alternative Attendance Accounting Procedure** (T5 §§ 58003.1(f); 58009)
  - Credit Independent Study, Work Experience Education, and Certain Distance Education Courses
  - Noncredit Independent Study / Noncredit Distance Education Courses
- Title 5 prescribes the FTES computation formulas for each procedure. The “divisor” for each procedure 525.

The majority of FTES are generated in Weekly Census procedure courses (available only to Credit primary term length courses scheduled the same amount of hours each week of the term)



# The Fundamentals

## 2. How is FTES Computed? (Cont.)

### Weekly Census FTES Computation (T5 §58003.1(b); 58004; 58020)

- Applies to Primary Term Credit Courses Only
- Course coterminous with the primary term
- Same number of hours each week (including To Be Arranged Hours or TBA)
- Census is the week nearest to 20% of the number of weeks in the primary term-  
- Census Date is Monday of census week
- If that Monday is a holiday, Census Date is the following day
- Term Length Multiplier or TLM = Number of weeks in primary term with at least three days of instruction and/or examination
  - Maximum TLM: 17.5 for semesters 11.67 Quarters
- Only applies to WEEKLY Student Contact Hours (WSCH)
- Multiply Census Week (CW) WSCH by the TLM and divide by 525
- Formula:  $(CW \text{ WSCH} \times TLM) / 525 = FTES$
- Sample: one 3 hours/week Course Section with 30 students\*:

$$90 \text{ CW WSCH} \times 17.5 \text{ TLM} / 525 = 3.0 \text{ FTES}$$

\*enrollment must result in an evaluative or non-evaluative symbol



# The Fundamentals

## 3. Where is FTES reported?

**FTES data is reported to the State Chancellor's Office via the Apportionment Attendance Report (aka CCFS-320)**

- Required by California Code of Regulations (CCR), title 5, section 58003.4
- Prepared in accordance with deadlines and instructions prescribed by the Chancellor's Office (T5 § 58003.4(d))
- Districts utilize an online reporting system to submit their CCFS-320 Reports:

<https://misweb.cccco.edu/CCCFS320/Login.aspx>



# The Fundamentals

## 4. When is FTES reported?

**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
- Timely submission of the CCFS-320 is very important!





# The Fundamentals

## 5. What does the Chancellor's do with the information reported?

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

- CCFS-320 FTES data is forwarded to the Chancellor's Office Apportionment Section at each reporting period
- 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 Fundamentals

## 6. Where the money flows, compliance goes...

**FTES reported by districts is subject to an annual audit.**

- FTES calculations for the CCFS-320 must be tested by independent contracted auditors every year.
- Contracted District Audit Manual (CDAM) compliance item 424 is the main compliance item related to FTES reported for state apportionment purposes
- Other compliance test areas that may affect the calculation of funding from the state are:
  - Instructional Services Agreements (423)
  - General Apportionment Funding System (424)
  - Residency for Credit Enrollment (425)
  - Students Actively Enrolled (426)
  - Dual Enrollment (Special Admit, PE Courses) (427)
  - Open Enrollment Requirements (435)
  - To Be Arranged (TBA) Hours (479)



# The Fundamentals

## 7. Where's the supporting documentation?

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

- Course enrollment
- Attendance
- Disenrollment

This information is necessary for the creation of appropriate support documentation (records) that will enable an independent determination of the accuracy of FTES submitted by the district to the Chancellor's Office as the basis of its claim for state support.



# The Fundamentals

## 7. Where's the supporting documentation? (Cont.)

**Among other things, the required T5 § 58030 procedures to document attendance and FTES should speak to the retention and destruction of support records. T5 § 59020 et seq.**

- Support records relating to attendance and FTES are considered “**Records Basic to an Audit**” (RBA) under the “Class3–Disposable” classification, which means that they cannot be destroyed until after the third (3<sup>rd</sup>) July 1 succeeding the completion of the Annual Audit required by EC § 84040.  
T5 § 59025; 59026(b)
- Example: 2016-17 RBA records cannot be destroyed until after July 1, 2020
  - 2016-17 – Annual Audit for this FY to be completed 12/31/17 T5 59106
  - July 1, 2018
  - July 1, 2019
  - July 1, 2020 – RBA records may be destroyed after this date
- Note: Extended record retention rules apply when support records relate to a Chancellor’s Office review/investigation or where there is deliberate district misrepresentation. T5 § 59118



# The Fundamentals

## 8. What could affect apportionment eligibility?

### 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 status
- Appropriate course and program approval
- Distance education
- In-service training courses for police, fire, corrections, etc.
- Clearing of census rosters



# CCFS-320 Apportionment Attendance Report Reminders



# **CCFS-320 Apportionment Attendance Report Reminders**

- ✓ **Special Admit 5% P.E. FTES Limit**
- ✓ **Contact Hours (CH) Computations Based on the  
Schedule of Classes (Not Catalog or Course Outline)**
- ✓ **Summer Shift Rules  
(courses that overlap fiscal years)**
- ✓ **Supplemental Information Reporting Categories**



# CCFS-320 Apportionment Attendance Report Reminders

## Special Admit P.E. FTES Limits

- Districts are prohibited from claiming state apportionment funding for Special Admit students (part-time and full-time) enrolled in physical education (P.E.) courses in excess of five percent (5%) of the district's total reported FTES of Special Admit students. (EC § 76002(a)(4))
- Districts sometimes report P.E. FTES generated by Special Admit students in excess of the 5% limit, which would result in an Annual Audit finding unless corrected.
- Prior to certifying report, districts should verify adherence with this statutory prohibition





# 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 of record
- The Annual Contracted District Audit verifies compliance with this requirement



# CCFS-320 Apportionment Attendance Report Reminders

## “Summer Shift” - Census Procedure Course Reporting

- 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 (includes courses on Alternative Attendance Accounting Procedure-Daily) (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 FTES
- ✓ Center FTES
- ✓ CDCP Noncredit FTES



# Annual Financial and Compliance Audit

- All public local education agencies, including community college districts, are required to have an annual audit conducted by a CPA firm
- Annual audits for community college districts are required by EC § 84040.5
- The Contracted District Audit Manual (CDAM) prescribes the requirements and procedures for the annual audit



# Annual Financial and Compliance Audit (Cont.)

- New CDAM issued for every FY Annual Audit
- Section 400 of CDAM prescribes the various State Compliance Tests (17 tests in 2016-17)
- Of the 17 State tests, 7 directly relate to verifying FTES eligibility for State general apportionment. Findings in these areas could result in an apportionment adjustment.



# Annual Financial and Compliance Audit (Cont.)

- 7 State tests that directly relate to FTES eligibility
  - Instructional Services Agreement's – ISA's (423)
  - General Apportionment Funding System (424)
  - Residency (425)
  - Students Actively Enrolled (426)
  - Dual Enrollment (427)
  - Open Enrollment (435)
  - To Be Arranged Hours – TBA (479)



# Selected 2014-15 State Compliance Audit Findings (Cont.)

- **Incorrect application of Attendance Accounting Procedures (T5 §§ 58000 et seq.)**
- Common deficiencies:
  - Example 1: Credit course does not meet the same amount of hours per week, so Weekly Census procedure incorrectly applied
  - Example 2: Credit course only meets 4 times, so Daily Census procedure incorrectly applied
  - Example 3: Claimed contact hours based on target course outline hours instead of calculated contact hours from class schedule



# Selected 2014-15 State Compliance Audit Findings (Cont.)

- **Incorrect application of Attendance Accounting Procedures (T5 §§ 58000 et seq.) (cont.)**
- Common deficiencies:
  - Example 4: Support records for positive attendance hours generated did not agree with hours claimed
  - Example 5: Claiming students that were required to be removed from census roster





# Updates and Current Issues



# New Option for Dual Enrollment

## College and Career Access Pathways (CCAP) Partnerships: Dual Enrollment offered pursuant to AB 288 (Holden and Olsen, 2015 EC §76004)

- Effective January 1, 2016
- Reduces some of the restrictions on dual enrollment, including
  - Expanding dual enrollment opportunities for HS students who may not already be college bound or underrepresented in higher education
  - Expanding enrollment fee waivers for special part-time CCAP students (up to 15 units per term/4 courses)
  - Waives open course requirements for CCAP courses offered at the HS campus during the regular school day

**References:** Legal Opinion 16-02, CDAM Dual Enrollment Compliance Test 424, CCAP Partnership Agreement Guidelines (modified ISA “checklist”), Dual Enrollment toolkit created by the RP Group.



# Comparison of Non-CCAP and CCAP Dual Enrollment

|   | Non-CCAP<br>(original Dual Enrollment offered pursuant to Ed Code § 76001 and 76002 )  | CCAP<br>(Dual Enrollment offered pursuant to AB 288, Ed Code § 76004)  |
|---|--|--|
| <b>Enrollment Fees</b>                          | Special part-time students (up to 11.99 units) District <u>may</u> establish policy to exempt special part-time students from paying enrollment fees pursuant to ECS 76300(f)                        | Special part-time students (up to 15 units/4 courses): District <u>must</u> exempt students from enrollment fee and other fees specified in ECS 76004(q) |
| <b>Nonresident tuition</b>                      | Districts must exempt all qualifying nonresident special part-time students from the nonresident tuition fee pursuant to ECS 76140(a)(4)   | Districts must exempt all qualifying nonresident special part-time students from the nonresident tuition fee pursuant to ECS 76140(a)(4)                 |
| <b>Apportionment</b>                            | Districts <u>CAN</u> claim apportionment for resident and exempted nonresident students ECS 76002(a), 76140(j)   | Districts <u>CAN</u> claim apportionment for resident and exempted nonresident students ECS 76004(s), 76140(j)   |
| <b>Unit limits for special part-time status</b> | Up to 11.99 units<br>ECS 76001(d)  | Up to 15 units or 4 courses<br>ECS 76004(p)  |
| <b>Open Course Requirements</b>                 | Course must meet open course requirements regardless of whether it is held on a HS campus. If offered on a HS campus, may not be during time the campus is closed to the general public.<br>76002(a) | Courses not required to be open to the general public if offered on a high school campus during the regular school day<br>ECS 76004(o)                   |
| <b>Written Agreement</b>                        | Not required to have a written agreement   | Must have a College and Careers Access Pathways (CCAP) Partnership agreement with a school district pursuant to ECS 76004                                |

# Recently Approved Legislation

## **AB 2364: Nonresident Tuition Fee Waiver for Special Part-Time Students (Holden EC §76004 and 76140)**

- Effective January 1, 2017, modified provisions of SB 150 (Lara, 2013)
- New nonresident tuition fee exemption provisions are applicable to both CCAP and Non-CCAP tracks
- Requires community college districts to exempt all qualifying nonresident special part-time students (other than those with a non-immigrant status, such as those present in the United States on a B visitor Visa) from the nonresident tuition fee (ECS 76140(a)(4))
- Applicable special part-time student unit enrollment limits for each track must be adhered to.



# Recently Approved Legislation

## **AB 2364: Nonresident Tuition Fee Waiver for Special Part-Time Students (Holden EC §76004 and 76140)**

- Expressly allows districts to report the attendance of nonresident students who are exempted from the nonresident tuition fee pursuant to this section as resident FTES for apportionment purposes. (ECS 76140(j))
- As an interpretation of AB 2364, the CCCCO has determined nonresident special part-time students that hold a T or U non-immigrant visa would NOT be excluded from this required nonresident tuition fee exemption and qualifying special part-time students must reside in California during the period of attendance
- See Question 23.2 in the Residency Overview Document



## Recently Approved Legislation

### **AB 526: 5% Principal Recommendation for Summer Courses (Holden, EC §48800)**

During the summer term, the HS principal may only recommend up to 5% of the students in each grade level for community college summer session attendance.

Effective immediately (September 21, 2016), AB 526 excludes qualified AB 288 CCAP students from the 5% principal recommendation limit for summer courses.





# Updated and Reissued Memorandum Regarding the Federal VACA Act

- **August 2014-** The Veterans Access, Choice, and Accountability Act of 2014 (VACA Act) signed into federal law, made eligibility for VA education benefits for “covered individuals” conditional on being charged “in-state” rates for tuition and fees.
- **June 2015-** The Legislature passed AB 81 (2015), which made the necessary changes to state law (ECS 68075.7) to comply with the VACA Act, effective for terms beginning after July 1, 2017. Chancellor’s Office Memorandum was issued August 4, 2015.
- **December 2016-** The federal VACA Act was amended by public law 114-315. The changes modified two of the categories of covered individuals, and added a new category.
- **June 2017-** SB 85 (2017) made the necessary changes to state law (ECS 68075.7) to align with those amendments effective for terms beginning after July 1, 2017. **Revised Chancellor’s Office Memorandum was issued August 4, 2017.**



# Deferred Action for Childhood Arrivals (DACA) Program

## What is DACA?

- Through an Executive Order, DACA was established in June of 2012 by the Obama Administration
- Provided eligible undocumented youth who came to the United States as children (1) protection from deportation; and (2) a work permit
- Applicants for DACA status had to meet specified requirements such as age of entry into the United States (under 16) and physical presence
- Eligible applicants were able to obtain DACA status for two years, subject to renewal





# Rescission of the Deferred Action for Childhood Arrivals (DACA) Program

On September 5, 2017, Attorney General Sessions announced the “unwinding” of the DACA Program.

The Chancellor’s Office released a legal analysis on the Department of Homeland Security (DHS) memo “unwinding” DACA and a memorandum from Chancellor Oakley explaining next steps and what this means for California Community College students who participate in the DACA program.

The Chancellors Office “Resources for Undocumented Students” contains links to the legal analysis and memorandum as well as other useful information.

<http://www.cccco.edu/resourcesforundocumentedstudents.aspx>



# Rescission of the Deferred Action for Childhood Arrivals (DACA) Program (cont.)

## Reminders for Districts:

1. Residence Classification under DACA: The rescission of DACA does not impact students that have already been granted residence status under DACA as long as they remain continuously enrolled. Students do not need to be reclassified unless they have not been in attendance for more than one semester or quarter.
2. AB 540 Eligibility: The rescission of DACA has no effect on students eligibility for AB 540 or the California Dream Act.



# AB 540 Nonresident Tuition Exemption (Firebaugh, 2001)

Original Eligibility Criteria: Attended HS in California for three or more years AND graduated from a California HS (or attained the equivalent).

- Effective January 1, 2012 (institutional aid) and January 1, 2013 (state aid) the California Dream Act (AB 130 and 131) made AB 540 students eligible to apply for and receive these types of financial aid
- Effective January 1, 2013, AB 1899 (EC § 68122). expanded eligibility to include nonimmigrant alien students holding “T” or “U” Visas.
- Effective January 1, 2015, AB 2000 (EC § 68130.5) expanded eligibility to include students who:

Demonstrate attainment of credits earned in California from a California HS equivalent to three or more years of full-time HS coursework AND a total of three or more years of attendance in California elementary/secondary schools or a combination of those schools AND graduated from a California HS (or attained the equivalent).



# Pending Legislation: Senate Bill 68 (Lara)

- SB 68 (Lara) proposes to further expand eligibility criteria for AB 540
- Current version of the bill seeks to include adult education and community college attendance in the eligibility criteria for AB 540
- SB 68 passed in the Assembly and the Senate and was sent to the Governor's Desk for approval
- SB 68 linked to SB 244



# Emergency Conditions Attendance Allowance

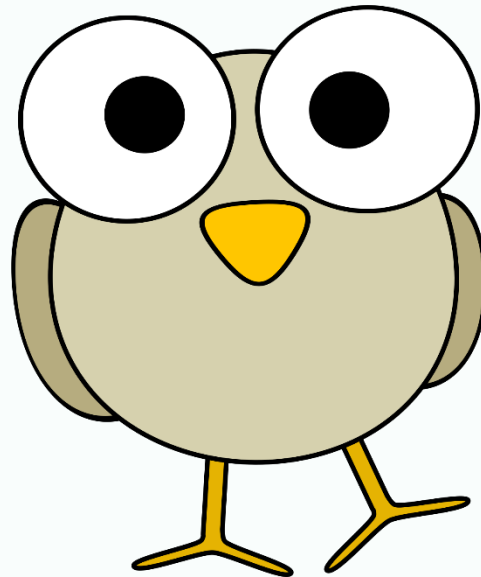
- Title 5 § 58146 provides the criteria for FTES allowances due to emergency conditions
- Districts should submit a form CCFS-313 Emergency Conditions Request to avoid a loss in apportionment
- Only material decreases in FTES resulting from an emergency condition are eligible for an attendance allowance
- In most cases, only positive attendance FTES is affected

In February 2017, the Chancellor's Office issued a memorandum, Accommodation for Students and FTES Allowances Due to Emergency Conditions, which includes information regarding accommodation for students, instruction and credit hour requirements, and FTES allowances. This memorandum also includes contacts for the different areas, as well as links to relevant forms.

[http://extranet.cccco.edu/Portals/1/CFFP/Fiscal\\_Services/Memos/Memo\\_Emergency\\_Conditions\\_Oroville\\_Floods\\_Final\\_2-24-17.pdf](http://extranet.cccco.edu/Portals/1/CFFP/Fiscal_Services/Memos/Memo_Emergency_Conditions_Oroville_Floods_Final_2-24-17.pdf)



# Questions/Comments



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