

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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September 13, 2016**



Update on Student Attendance Accounting and Reporting

AGENDA

- **Fundamentals of Student Attendance Accounting and Reporting**
- **CCFS-320 Apportionment Attendance Report**
- **Updates** (Annual Audit, Selected 2015-16 Audit Findings, Dual Enrollment, Inmate Education, and In-service training)



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*:

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

*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)
 - Residency for Credit Enrollment (425)
 - Students Actively Enrolled (426)
 - Concurrent 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 (3rd) July 1 succeeding the completion of the Annual Audit required by EC § 84040.
T5 § 59025; 59026(b)
- Example: 2014-15 RBA records cannot be destroyed until after July 1, 2018
 - 2014-15 – Annual Audit for this FY to be completed 12/31/15 T5 59106
 - July 1, 2016
 - July 1, 2017
 - July 1, 2018 – 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



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

**Don't
FORGET!**



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
- ✓ Center FTES
- ✓ CDCP Noncredit FTES



Updates and Current Issues



Annual Financial and Compliance Audit

- All public local education agencies, including community college districts, are required to have an annual audit conducted by contracted auditors
- 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.)

- FTES related audit requirements are intended to promote the following purposes:
 - Ensure adequacy of governing board-approved procedures, retention of supporting documentation, and independent verification of claimed FTES (§§ 58004, 58030)
 - To ensure that state aid is apportioned according to the same standards to all districts (§ 58052)
 - To ensure that the state, districts, and students receive a reasonable return for monies expended (§ 58052)



Annual Financial and Compliance Audit (Cont.)

- New CDAM issued for every FY Annual Audit
 - Individual tests are periodically rotated out and replaced with other ones
- Section 400 of CDAM prescribes the various State Compliance Tests (17 tests in 2014-15)
- Of the 17 State tests, 7 directly relate to verifying FTES eligibility for State general apportionment



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)
 - Concurrent Enrollment (427) (being revised for 2016-17 to reflect passage of AB 288 CCAP Partnership Agreements per ECS 76004)
 - Open Enrollment (435)
 - To Be Arranged Hours – TBA (479)



Annual Financial and Compliance Audit (Cont.)

- State compliance tests that may affect the calculation of FTES must use a statistically significant sample
- To enable the required extrapolation of findings to the universe of transactions, a stratified sample is required wherever it will assist in an accurate extrapolation of sample results
- Potential state funds to be recovered may be calculated based on this extrapolation



Selected 2014-15 State Compliance Audit Findings

- **Instructional Services Agreements (ISA's)**
(T5 §§ 58000 et seq.)
 - ISA's are instructional partnerships between the district and an external public or private entity
- Common deficiencies: No separate contract for nondistrict instructors to qualify as a “district employee”; closed classes; no advertising of courses to the general public; immediate supervision and control issues
- Refer to ISA Checklist for all required elements



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

- **Residency for Credit Courses (EC § 68000 et seq.; T5 § 54000 et seq.)**
 - All admitted students must be classified as a resident or nonresident

- Common deficiencies:
 - AB 540 students not claimed for apportionment
 - Misclassification of students as residents who did not meet the applicable criteria for such classification



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

- **Incorrect application of Attendance Accounting Procedures (T5 §§ 58000 et seq.)**
- Common deficiencies:
 - Example 1: Credit course only meets 4 times, so Daily Census procedure incorrectly applied
 - Example 2: Credit course does not meet the same amount of hours per week, so Weekly Census procedure incorrectly applied
 - Example 3: Support records for positive attendance hours generated did not agree with hours claimed
 - Example 4: Claiming students that were required to be removed from census roster



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

- **Incorrect application of Attendance Accounting Procedures (T5 §§ 58000 et seq.) (cont.)**
- Common deficiencies:
 - Example 5: Support records not available
 - Example 6: Apportionment claimed for cancelled “census-based” classes. For cancelled courses, the following rules apply:
 - Positive Attendance courses – Apportionment can be claimed for actual student contact hours generated by the student up to their drop.
 - However, for census-based classes (weekly or daily) that are cancelled before or after census, apportionment cannot be claimed for the entire course because it ceases to be regularly scheduled.



New option for Dual Enrollment

Dual Enrollment under AB 288 CCAP Agreements

(Holden and Olsen; EC §76004)

- Effective January 1, 2016.
- College and Career Access Pathways Partnerships (CCAP) between k-12 districts and CCD's
- Reduced some of the restrictions on dual enrollment, including
 - Expanding dual enrollment for HS students who may not already be college bound or who are underrepresented in higher education
 - Expanded fee waivers for “partnership” part-time special admit students (up to 15 units per term/4 courses)
 - CCAP courses may be offered at the HS campus for HS students and be closed to the general public



New option for Dual Enrollment

Dual Enrollment under AB 288 CCAP Agreements (Holden and Olsen; EC §76004) (Cont.)

- May assign enrollment priority for partnership HS students equivalent to priority assigned middle college HS students as described in EC § 76001
- Additional Reporting Requirements
- Two dual enrollment tracks: CCAP and Non-CCAP
- See Legal Opinion 16-02 & CCAP Partnership Agreement Guidelines (modified ISA “checklist”)
- Dual Enrollment webinar presented on June 7, 2016 (can be accessed via website noted below)
- Dual Enrollment Toolkit, FAQ, and other guidance materials recently released and can also be accessed at:

<http://www.careerladdersproject.org/ccccode/>



New Rules for Inmate Education

- SB 1391 – Inmate Education Programs (Effective 1/1/15)
 - Inclusion of “state” correctional facilities in listing of institutions exempt from “open course” requirements
 - Allows for claiming Credit, Noncredit, and CDCP Noncredit FTES at their corresponding funding rates (closed inmate education courses no longer have to exclusively apply the “positive attendance” procedure as they did before)
 - Required district reporting of “partial compensation” received for inmate education courses for purposes of apportionment offset
 - Required interagency agreement between Dept. of Corrections/Rehabilitation and the CCCCO to expand access to courses that lead to degrees and certificates (agreement approved by BOG Jan. 2015)
 - See EC § 84810.5 (T5 § 58051.6 to be updated)



In-service Training

- At their Sept. 2014 meeting, Board of Governors approved the following regulation changes:
 - Deleted requirement that in-service training courses for police, fire, corrections, and other criminal justice system occupations solely apply the “Positive Attendance” attendance accounting procedure.
 - Thus, in-service training courses can now be accounted for under any of the permitted attendance accounting procedures that they qualify for (Weekly Census, Daily Census, etc.).
 - However, as an apportionment condition, in-service training courses must still comply with all applicable “conduct of course” and student attendance tracking requirements prescribed by law and/or the state public safety agency responsible for adopting training standards.
 - These regulation changes became effective March 5, 2015
T5 § 58003.1; 58051(c)-(g)



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

