

ATTENDANCE ACCOUNTING

References: *Title 5 Sections 58000 et seq.*

Pursuant to Education Code Section 84040, the Department of Finance, the Auditor General, and the California Community College Chancellor's Office, documentation requirements are maintained to promote standardized, accurate reporting of data use for calculating the state general fund apportionment and to facilitate annual audits required of the District.

FULL-TIME EQUIVALENT STUDENT (FTES) REPORTING PERIODS

Full-time equivalent student (FTES) shall be reported on forms prepared by the Chancellor's Office at such times as required by law or regulation.

Reporting Dates for State Apportionment Reports (CCFS-320)

1. The "first period" (P1) reports encompass data for July 1 through December 31.
2. The "second period" (P2) reports encompass data for July 1 through April 15.
3. The "third or annual" (P3) reports encompass data for July 1 through June 30.

Attendance accounting requirements include the following areas:

- Computation of units of full time equivalent student (FTES) based on the type of course, the way the course is scheduled, and the length of the course.
- Selection of a single primary term length for credit courses.
- Reporting of FTES during the first period between July 1 and December 31, and the second period between July 1 and April 15.
- Compliance with census procedures prescribed by the State Chancellor's Office for all credit courses, including work experience, independent study, and credit courses being reported on an actual attendance basis.
- Preparation of census day procedure tabulations.
- Preparation of actual student contact hours of attendance procedure tabulations.
- Preparation (as applicable) of actual apprentice hours of teaching procedure tabulations.

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- Preparation of support documentation regarding all course enrollment, attendance and disenrollment information.
- Computation of FTES that includes only the attendance of students while they are engaged in educational activities required of students, and while they are under the immediate supervision and control of an academic employee of the District authorized to render services in that capacity.
- Maintenance of the college in the District at least 175 instructional days during the fiscal year.