

AP 5070 Attendance Accounting

Reference: **Title 5, Sections 58000 et seq. and Student Attendance Accounting Manual**

Date Issued: September 20, 2007

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 used for calculating the state general fund apportionment and to facilitate annual audits required of the District.

The college is allocated funds for student attendance by a measure called "Full-Time Equivalent Student" (FTES). FTES data are collected for fall and spring semesters on the census day that, for full-term classes, is the Monday of the third week of class. For short-term classes, as well as winter intersession and summer sessions, the census day is nearest to 20% of the number of days the course meets.

Reporting Dates for State Apportionment Attendance Reports (CCFS-320)

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

Requirements of calculating attendance include the following: Attendance accounting requirements include the following areas:

- Computation FTES is 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), "second period" (between July 1 and April 15), and an "annual" report (between July 1 and June 30)
- Compliance with census procedures prescribed by the California Community College State Chancellor's Office for all 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 (commonly referred to as positive attendance) of attendance procedure tabulations;
 - Preparation (as applicable) of actual apprentice hours of teaching procedure tabulations;

- 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 service in the capacity and during the period in which he or she served.
- Maintenance of the colleges in the District for at least 175 days during the fiscal year.