Enrollment in Courses with Overlapping Meeting Times

A district may not permit a student to enroll in two or more courses where the meeting times for the courses overlap unless the district has established and incorporated into its attendance accounting procedures adopted pursuant to Title 5, Section 58030, a mechanism for ensuring that the following requirements are satisfied:

1. The student provides a sound justification, other than mere scheduling convenience, of the need for the overlapping schedule;
2. An appropriate district official approves the schedule;
3. The college maintains documentation describing the justification for the overlapping schedule and showing that the student made up the hours of overlap in the course partially or wholly not attended as scheduled at some other time during the same week under the supervision of the instructor of the course.

The issue of overlapping enrollment will continue to be of interest to the Chancellor’s Office. An audit finding of an unsubstantiated overlap will result in the overlap time of one or the other course to be deducted.

Reference: T5 55007(b)

ATTENDANCE ACCOUNTING PROCEDURES

List of Procedures

The procedure employed to compute FTES for apportionment purposes is determined by the type of course (including those delivered by distance education pursuant to Title 5 Section 55200 et seq.), the way the course is scheduled, and its length. The attendance accounting procedure must be applied consistently for any course section (i.e., only one attendance accounting procedure can be applied per course section).

Every credit or noncredit course section to be reported for apportionment funding must use one of the following attendance accounting procedures to compute FTES:

a. Weekly Student Contact Hour Procedure (credit courses only, one census point)
b. Daily Student Contact Hour Procedure (credit courses only, one census point)
c. Actual Hours of Attendance Procedure – Positive Attendance (credit and noncredit courses, no census)
d. Alternative Attendance Accounting Procedure – Weekly Census (credit courses only, one census point)
e. Alternative Attendance Accounting Procedure – Daily Census (credit courses only, one census point)
f. Alternative Attendance Accounting Procedure – Noncredit (noncredit distance
education and noncredit independent study courses, two census points)

Reference: T5 58003.1, 58004, 58009; CCFS-320

Districts have the option of computing FTES by the Actual Hours of Attendance Procedure for any credit course, except courses utilizing the Alternative Attendance Accounting Procedure. The Actual Hours of Attendance Procedure must be used for all noncredit courses other than those offered through distance education.

Reference: T5 58003.1(d) and (g), T5 58006

**FTES Defined**

California community college apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure. One FTES is equivalent to 525 hours of student instruction (15 Class hours per week x traditional 35-week academic year = 525). One FTES can be generated by a single full-time student enrolled in 15 units or multiple part-time students. Districts are required to report all resident and nonresident FTES on the CCFS-320 report. Only resident FTES can be claimed for state apportionment.

**Weekly Student Contact Hour Procedure (Weekly Census)**

1. The Weekly Student Contact Hour procedure may be applied to any credit course scheduled for the same number of hours (including TBA) for each week of the primary term (at least 3 days of instruction or examination in term length courses), inclusive of varying final examination scheduling, and legal holidays and scheduled coterminously with the primary term.

Note: Although Title 5 Section 58003.1(b) speaks to Weekly Student Contact Hour procedure courses being “scheduled regularly with respect to the number of days of the week and the number of hours the course meets on each scheduled day,” districts are administratively permitted to utilize this more flexible application of regular weekly scheduling, allowing differences in the number of hours the course meets on each scheduled day provided that the number of hours each week remains constant.

Reference: EC 84501; T5 58003.1(b), T5 58004

2. “Weekly Student Contact Hours” (WSCH) means the number of class hours each course is regularly scheduled to meet during a week (including TBA), with the exception of varying final examination scheduling and legal holidays, multiplied by the number of students actively enrolled in the course.

Reference: T5 58003.1(b), 58004

Examples of calculation of Weekly Student Contact Hours:

a. Class meeting for one contact hour three days per week MWF 0800-0850

0800 to 0850 = 50 min. = 1 class hour x 3 days = 3.0 WSCH
MWF 0810-0900
0810 to 0900 = 50 min. = 1 class hour x 3 days = 3.0 WSCH

b. Class meeting for more than one contact hour two days per week T Th 0800-0915 (with no break)
0800 to 0850 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
0850 to 0915 = 25 min. = 0.5 class hour x 2 days = 1.0 WSCH
Total for week = 3.0 WSCH

c. Class meeting for two contact hours two days per week T Th 0800-0950 (with one 10-minute break)
0800 to 0850 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
0850 to 0900 = 10 min. break
0900 to 0950 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
Total for week = 4.0 WSCH

d. Class meeting for more than two contact hours two days per week T Th 0800-1015 (with one 10-minute break)
0800 to 0850 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
0850 to 0900 = 10 min. break
0900 to 0950 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
0950 to 1015 = 25 min. = 0.5 class hour x 2 days = 1.0 WSCH
Total for week = 5.0 WSCH

e. Class meeting for three contact hours two days per week T Th 0900-1150 (with two ten-minute breaks)
0900 to 0950 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
0950 to 1000 = 10 min. break
1000 to 1050 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
1050 to 1100 = 10 min. break
1100 to 1150 = 50 min. = 1 class hour x 2 days = 2.0 WSCH
Total for week = 6.0 WSCH

3. A term length multiplier, assigned by the Chancellor’s Office based upon the academic calendar submitted for approval, shall be determined for each primary term by counting each week in which at least three days of instruction and/or examination in
term, length courses are scheduled (Weekly Census procedure courses). Maximum term length multipliers are 17.5 and 11.67 for semester and quarter length terms, respectively. The minimum value for a term length multiplier is 10.

a. As a general rule, the value of a term length multiplier is equal to the length (number of weeks) of the corresponding primary term, subject to the stated limits. The only exception to this rule is in the instance of two (semesters) or three (quarters) “non-flexible calendar” terms of nearly equal length and totaling 35 weeks. If the two terms are scheduled for 18 and 17 weeks (or vice versa), then the term length multiplier applied to each term would be 17.5. For three terms scheduled for 12, 12, and 11 weeks (or any combination thereof) the term length multiplier for each term would be 11.67.

Reference: T5 58003.1(b), 58004

b. The exception in a., above, does not apply to any other calendar configuration. For example, 35 weeks scheduled as one 19-week term and one 16-week term would result in term length multipliers of 17.5 and 16.0, respectively.

c. For any combination of terms totaling fewer than 35 weeks, each term length multiplier is equal to the length of each corresponding term, subject to the stated lower limit.

d. Only one primary term can be operational during any given period of time. Any courses conducted during that period of time, which are not coterminous with that primary term must be accounted for by use of the Daily Census procedure, the Positive Attendance procedure, or by the Alternative Attendance Accounting – Daily Census procedure.

e. Courses in any intersession (including summer) must be on the Daily Census procedure, Positive Attendance, or the Alternative Attendance Accounting – Daily Census procedure.

4. See Chapter 1, sections Census Week and Census Day, for guidance on the determination of the Census Week and Census Day

5. FTES for an individual course assigned to the Weekly Student Contact Hour procedure is calculated as follows:

\[
\text{FTES} = \frac{(\text{Census Week WSCH} \times \text{Term Length Multiplier})}{525}
\]

For example, for a course that meets for 3.0 contact hours each week (at a college with a traditional academic calendar) and has 30 students actively enrolled at census, the WSCH = 3.0 x 30 = 90.

\[
\text{FTES} = \frac{(90 \times 17.5)}{525} = \frac{1,575}{525} = 3.00
\]

FTES totals for the Weekly Student Contact Hour procedure are calculated as follows:
Note: CWSCH = Census Week WSCH; TLM = Term Length Multiplier;
P1 = First Period (7/1-12/31); P2 = Second Period (1/1-4/15);
P3 = Third Period (4/16-6/30)

First Period: July 1 – December 31 (exclusive of summer intersession)
FTES = [(CWSCHP1 x TLM) / 525] x P1 Annualizer

Second Period: January 1 – April 15
FTES = [(CWSCHP1 + CWSCHP2) x TLM) / 525] x P2 Annualizer

Annual Report: April 16 – June 30
FTES = [(CWSCHP1 + CWSCHP2 + CWSCHP3*) x TLM] / 525

* A census date in P3 is only applicable to Quarter System colleges. All CWSCH for Semester System colleges is recorded in P1 and P2.

Reference: EC 84501; T5 58003.1(b); CCFS-320

Daily Student Contact Hour Procedure (Daily Census)

1. The Daily Student Contact Hour procedure may be applied to any credit course scheduled to meet for five or more days and scheduled regularly with respect to the number of hours during each scheduled day, but not scheduled conterminously with the primary term. A course length multiplier (CLM) must be determined for each course section using the Daily Student Contact Hour procedure. The CLM is the number of days on which the course meets. The minimum meeting value for CLM is 5.

Courses meeting fewer than five days must be assigned to the Actual Hours of Attendance Procedure (Positive Attendance).

Reference: EC 84501; T5 58003.1(c)

2. Daily Student Contact Hours (DSCH) is defined as the number of class hours the course is scheduled to meet on each day, multiplied by the number of students actively enrolled in the course. DSCH at census must be multiplied by the number of days the course is scheduled to meet (CLM) to calculate the total student contact hours before they are reported on the CCFS-320.

3. Census for these courses is taken on the scheduled day of the course that is nearest one-fifth (0.2) of the number of days for which each course is scheduled to meet. The attendance is to include students actively enrolled as of the last business day prior to the Census Day. See Chapter 1 for further details on determination of the Census Day.

4. FTES for an individual course assigned to the Daily Student Contact Hour procedure is calculated as follows:

FTES = (Census Day DSCH x Course Length Multiplier) / 525
In the above calculation, note that \((\text{Census Day DSCH} \times \text{Course Length Multiplier})\) constitutes the Total Student Contact Hours (TSCH) for the course.

FTES totals for the Daily Student Contact Hour procedure are calculated by first calculating the TSCH for each Daily Census course, adding them together to calculate the total TSCH for the reporting period, and using the formulas below:

**First Period: July 1 - December 31 (exclusive of summer intersession)**

\[
\text{FTES} = \frac{(\text{TSCHP1})}{525} \times \text{P1 Annualizer}
\]

**Second Period: January 1 - April 15**

\[
\text{FTES} = \frac{[(\text{TSCHP1} + \text{TSCHP2})]}{525} \times \text{P2 Annualizer}
\]

**Annual Report: April 16 - June 30**

\[
\text{FTES} = \frac{(\text{TSCHP1} + \text{TSCHP2} + \text{TSCHP3})}{525}
\]

**Summer Intersessions**

\[
\text{FTES} = \frac{(\text{TSCH} \times \text{CLM})}{525}
\]

Reference: ECS 84501, T5 58003.1(c)

**Actual Hours of Attendance Procedure (Positive Attendance)**

The Actual Hours of Attendance procedure (commonly referred to as “Positive Attendance”) is based on an actual count of enrolled students present at each class meeting and is used for the following types of courses:

1. Short Term Credit Courses - Credit courses scheduled to meet fewer than five days
2. Irregularly Scheduled Credit Courses - Credit courses scheduled irregularly with respect to the number of hours the course meets on the scheduled days.
3. Open Entry/Open Exit Courses - Open entry/open exit courses, including in-person courses and distance education credit or noncredit courses taught synchronously.
   Reference: T5 58003.1(d),(e),(g), T5 58164
4. In-service Training Courses. Such credit courses, regardless of length, for police, fire, corrections and other criminal justice system occupations.
   Reference: T5 58051(c)-(g)
5. FTES for any credit course, except for independent study and work experience education, may, at the option of the district, be computed using actual hours of attendance procedure.
   Reference: T5 58003.1(g)
6. Noncredit Courses - All specified noncredit courses, except those computed using the
Alternative Attendance Accounting Procedure described in subdivision (f)(2) of Title 5 section 58003.1. Noncredit distance education courses taught synchronously use this procedure.

Reference: EC 84757, T5 58003.1(e)

7. Apprenticeship Courses not reported on the NOVA Apprenticeship RSI Report.

Beginning in 2018-19, attendance of apprentices in credit courses offered in conjunction with an apprenticeship program sponsor, pursuant to Section 3074 of the Labor Code, may be reported on the CCFS-320 Apportionment Attendance Report if such attendance is not reported on the NOVA Apprenticeship RSI Report. The attendance of students other than indentured apprentices enrolled in courses of related and supplemental instruction is reported on the CCFS-320 using the Actual Hours of Attendance procedure even if the attendance of indentured apprentices in those courses is reported on the NOVA Apprenticeship RSI Report. See further details in Chapter 1 under Apprenticeship Courses.

Reference: EC 79149.1, 79149.3; Labor Code Section 3074; T5 58006, 58008, 58024

8. Tutoring Courses - Noncredit courses of individual student tutoring.

Reference: T5 58168, 58170

An administratively approved exception to the 50-minute minimum class session requirement applies to Positive Attendance courses in which students work at their own pace, such as some Open Entry/Open Exit credit classes and noncredit Supervised Tutoring courses. In such cases, the minutes attended by an individual student at each session can be added together and the total divided by 50 to calculate the hours of attendance to be reported for that student.

The full-time equivalent student (FTES) for an Actual Hours of Attendance Procedure (Positive Attendance) course is calculated by dividing the total hours of actual attendance by all students enrolled in the course and dividing by 525.

\[ \text{FTES} = \frac{\text{Total Student Contact Hours of Actual Attendance}}{525} \]

FTES totals for the Actual Hours of Attendance Procedure are calculated by accumulating the total student contact hours of actual attendance for the reporting period and dividing by 525. FTES annualizers are applied at the First and Second reporting periods to estimate the total annual FTES for the Actual Hours of Attendance Procedure.

The total annual FTES for the Actual Hours of Attendance Procedure is calculated by dividing the total student contact hours of actual attendance in the courses assigned to the Positive Attendance procedure and dividing that total by 525.

Reference: T5 58003.4, CCFS-320
Alternative Attendance Accounting Procedure – Weekly Census

1. The Alternative Attendance Accounting Procedure- Weekly Census is used for full-term credit asynchronous distance education courses not using other attendance accounting procedures, as well as for full-term credit independent study, correspondence, and cooperative work experience education courses, that are scheduled during a primary term.

Reference: T5 58003.1(f)(1)

Synchronous distance education courses are structured similarly to face-to-face courses, however rather than being on campus, students interact with the instructor via some kind of interactive technology (such as Zoom). All students are expected to meet in real time at scheduled class times through a remote connection (via Zoom).

Asynchronous distance education courses do not have designated scheduled meeting days and times. Students complete class activities and assignments as detailed in the course syllabus by logging into the online system, completing work and submitting electronically to the instructor.

2. For courses that apply the Alternative Attendance Accounting Procedure – Weekly Census, one weekly student contact hour is counted for each unit of credit for which the student is enrolled as of the census date or day

3. Title 5, Section 58009 provides an exception to the general rule in the paragraph above, which permits weekly student contact hours in distance education or independent study laboratory courses utilizing this procedure to instead be calculated as equivalent to the hours that would be generated for the same student effort in a laboratory course not computed using the Alternative Attendance Accounting Procedure, such as in a lab course offered on campus. So for a one unit lab, the exception allows the college to use 3 hours, for a compressed calendar district it’s slightly more (3.2-3.4 hours depending on the TLM), since this is the number of hours that would be generated in a face-to-face lab course. This exception applies to courses that are partially or solely laboratory based.

In 2021, there was a change to Title 5 section 58003.1 and 58009 which allow all districts, including those operating on a compressed calendar to use a TLM of 17.5 in calculating FTES under the Alternative Attendance Accounting Procedure. For compressed calendar districts utilizing a TLM of 17.5 for distance education courses, in applying this exception, they should be using the equivalent number of hours that would be generated in a face-to-face laboratory course that corresponds to traditional length (non-compressed) primary terms (example: 3 hours for a 1 unit lab course).

The reason for this change is that if a district were to use the TLM of 17.5 and apply the exception using the equivalent number of hours that would be generated in a face-to-face laboratory course under their compressed calendar, the result would be an overage of FTES generated for the course. The distance education or independent study course in the above exception can be partially or wholly laboratory based.
4. Weekly student contact hours of enrollment for Alternative Attendance Accounting Procedure - Weekly Census courses are counted as of the census week and date as prescribed by Title 5, Section 58003.1(b) for Weekly Census procedure courses. The term length multiplier is 17.5 for all districts regardless of the district’s calendar type (traditional or compressed). Districts operating on the quarter system should use the district TLM used for weekly census courses.

5. FTES for an individual course assigned to the Alternative Attendance Accounting Procedure – Weekly Census is calculated as follows:

   \[ FTES = \frac{(\text{number of units} \times \text{number of students actively enrolled at census} \times 17.5)}{525} \]

   For example, for a course that is 3 units and has 30 students actively enrolled at census. The FTES = \((3.0 \times 30 \times 17.5) / 525 = 1,575 / 525 = 3.00\)

6. FTES for an individual course assigned to the Alternative Attendance Accounting Procedure – Weekly Census applying the exception in Title 5 section 58009 for lab courses is calculated as follows:

   **Full Lab course:**
   \[ FTES = \frac{(\text{number of hours} \times \text{number of students actively enrolled at census} \times 17.5)}{525} \]
   *Hours represents the number of hours that would be generated in a face-to-face lab course that corresponds to a traditional length semester.

   Example: One unit lab course, \( \text{FTES} = (3 \text{ hours} \times 30 \text{ students} \times 17.5) / 525 = 3.00 \)

   **Lecture/lab course:**
   \[ FTES = \frac{((\text{Units for the lecture portion} + \text{lab hours}) \times \text{number of students actively enrolled at census} \times 17.5)}{525} \]

   Example: 3 unit lecture course with 1 unit of lab:
   \[ \text{FTES} = \frac{((3 \text{ units} + 3 \text{ hours}) \times 30 \text{ students} \times 17.5))}{525} = 6.00 \]

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**Alternative Attendance Accounting Procedure – Daily Census**

1. The Alternative Attendance Accounting Procedure- Daily Census is used for credit distance education courses not using other attendance accounting procedures, as well as for credit independent study, correspondence, and cooperative work experience education courses, that are not scheduled coterminously with a primary term, but are scheduled during a portion of a primary term or during a summer or other intersession.

2. For courses of independent study and work experience education and for distance education courses that apply the Alternative Attendance Accounting Procedure – Daily Census, one weekly student contact hour is counted for each unit of credit for which the student is enrolled as of the census date or day.

   Because the student workload is tied to the number of units of credit for the course,
despite the fact that a course using this method is scheduled for a shorter number of days than a full-semester, it is presumed that the same total number of hours of academic work is required of the student. For that reason, the FTES generated by a student in courses of a given number of units using this attendance method is the same as for courses of the same number of units using the Alternative Attendance Accounting Procedure – Weekly Census.

3. Title 5, Section 58009 provides an exception to the general rule in the paragraph above, which permits weekly student contact hours in distance education or independent study laboratory courses utilizing this procedure to instead be calculated as equivalent to the hours that would be generated for the same student effort in a laboratory course not computed using the Alternative Attendance Accounting Procedure, such as in a lab course offered on campus. This exception applies to courses that are partially or solely laboratory based. For compressed calendar districts utilizing a TLM of 17.5 for distance education courses, in applying this exception, they should be using the equivalent number of hours that would be generated in a face-to-face laboratory course that corresponds to traditional length (non-compressed) primary terms (example: 3 hours for a 1 unit lab course). The reason for this change is that if a district were to use the TLM of 17.5 and apply the exception using the equivalent number of hours that would be generated in a face-to-face laboratory course under their compressed calendar, the result would be an overage of FTES generated for the course. The distance education or independent study course in the above exception can be partially or wholly laboratory based.

4. Weekly student contact hours of enrollment for Alternative Attendance Accounting Procedure – Daily Census courses are counted as of the unique census day of each course. (See “Census Day” in the Academic Calendar section of Chapter 1 on pages 1.3 and 1.4 for details on determination of the census day of each course.) 17.5 for all districts regardless of the district’s calendar type (traditional or compressed). Districts operating on the quarter system should use the district TLM used for weekly census FTES for each course and FTES totals are calculated in the same way as for Weekly Student Contact Hour Procedure courses as explained above on page 3.22

Reference: EC 84501; T5 58003.1(f)(1), T5 55250, T5 58009

**Alternative Attendance Accounting Procedure – Noncredit**

This procedure is used for noncredit asynchronous distance education courses, including courses that are open-entry/open-exit or short term. It is the only procedure that may be used for these courses.

This procedure may also be used for noncredit asynchronous distance education courses that are open-entry open-exit courses. While this procedure is not intended for these courses, the Chancellors Office is allowing these courses to apply the Alternative Attendance Accounting procedure for noncredit courses contained in Title 5 section 58003.1(f)(2). Under this procedure, attendance is captured based on two points in the semester, the 20% point and the 60% point. Instructors should determine the number of students actively enrolled as of
these two points. There should be a clear understanding that students who were enrolled at the 20% point might not still be enrolled at the 60% point and that late starting students may enroll following the 20% point and be counted in the attendance as of the 60% point. Attendance records should be maintained to enable an independent determination by an auditor for claimed FTES.

FTES for an individual course assigned to the Alternative Attendance Accounting Procedure – Noncredit is calculated as follows:

1. To derive the WSCH factor used to calculate FTES, determine the weekly number of hours of coursework required for a class by adding together the following:
   a. The weekly number of hours of instruction or programming to be received by students in the class.
   b. The weekly number of hours expected for any outside-of-class work (as noted in the approved class outline), and
   c. Any weekly instructor contact hours as defined by Title 5, Section 55204 for distance education courses or by Title 5, Section 55234 for independent study courses.

2. Multiply the sum of the hours as determined in (1.) above by the number of weeks to get the total hours and then divide by 54 (a measure equating to a unit of credit similar to that used in credit distance education). The resulting quotient is the WSCH factor that is multiplied by the number of students enrolled as of the two census dates. The student contact hours thus derived are multiplied by 17.5. The factor of 17.5 is to be used irrespective of the length of the course.

3. Report the student contact hours for the noncredit distance education course as of the two census dates. The average of the contact hours are divided by 525 to calculate FTES.

Following is an example of FTES calculation for a noncredit distance education course:

1. Determine the WSCH factor:
   
   3.0 hours/week instruction
   6.0 hours/week outside study
   .5 hours/week meeting with instructor
   9.5 hours/week

   *9.5 hours x 17.5 weeks (length) =166.25 total hours
   WSCH factor = 166.25 hours / 54 (instructional measure) = 3.079

2. Calculate FTES:
   
   24 students actively enrolled at First Census (20% point)
First Census Student Contact Hours = 3.079 x 24 x 17.5 = 1,293.18
20 students actively enrolled at Second Census (60% point)
Second Census Student Contact Hours = 3.079 x 20 x 17.5 = 1077.65
The FTES is the average of the Students Contact Hours at First and Second Census, divided by 525:
FTES = \( \frac{[(1293.18 + 1077.65) / 2]}{525} = 2.258 \)

Note: In the computation of noncredit distance education course FTES, the 17.5 used above as a multiplier is a calculation factor, not a term-length multiplier. This factor of 17.5 will be applied in the computation of FTES for such courses no matter what length the course may be, or whether a college is on the semester or quarter system or has adopted a compressed academic calendar.

Reference: T5 58003.1(f)(2)

Open-Entry/Open-Exit and Short Term Noncredit Distance Education Courses
Prior to the COVID-19 pandemic, the Chancellor’s Office previously advised districts that open-entry/open-exit noncredit courses that permit students to enroll at any point throughout the term must be taught synchronously and use the positive attendance procedure. Due to the pandemic, many courses including open-entry/open-exit noncredit courses are being offered via distance education. As a result and due to their fluid structure, these courses do not have an available option for calculating and reporting FTES in Title 5.

In Title 5, noncredit courses are permitted only two apportionment methods:

1. Actual Hours of Attendance (Positive Attendance): Used for in-person or synchronous distance education courses; or
2. Alternative Attendance Accounting Procedure – Noncredit: Used for asynchronous distance education noncredit courses

Noncredit asynchronous distance education courses that are short term and/or open-entry open-exit may use the Alternative Attendance Accounting procedure for noncredit courses contained in Title 5 section 58003.1(f)(2) until an attendance accounting procedure is added for open-entry/open-exit noncredit distance education courses. Attendance records should be maintained to enable an independent determination by an auditor for claimed FTES. Additionally, colleges should review the course outline of record for these courses to ensure they are current and accurate in terms of the total hours.

Reference: T5 58003.1(e) and (f)

**CCFS-320 APPORTIONMENT ATTENDANCE REPORT**

**Online Attendance Report Program**
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.