

## Flexible Calendar Operations

The governing board of a district may offer courses under a flexible calendar, subject to approval by the Chancellor's Office.

Reference: EC 84890; T5 55720 et seq.

1. The academic year of all districts, including those with flexible calendars, must consist of at least 175 days of instruction or examination, when courses of instruction are offered for a minimum of three hours during the period of 7 a.m. and 11 p.m. Not more than fourteen days of final examinations shall be counted for any academic year, as defined by the district.

Reference: T5 58120, T5 58142, T5 55720 et seq.

2. During the 175-day minimum academic year, not more than 8.57% of each instructor's contractual obligation for hours of classroom instruction may be designated for that individual to perform approved flexible-time activities. The percentage of release hours (and substituted hours) are based on the maximum number of hours or days approved in the college's flexible calendar plan. The 8.57% indicated above equates to 15 "flex days" in the academic year.

Flexible Calendar

(A) Flex Days	(B) Instruction Days	(C) F Factor 1.0 + A/B	(D) Release % A /175
0	175	0.0000	0.00%
1	174	0.0057	0.57%
2	173	0.0116	1.14%
3	172	0.0174	1.71%
4	171	0.0234	2.29%
5	170	0.0294	2.86%
6	169	0.0355	3.43%
7	168	0.0417	4.00%
8	167	0.0479	4.57%
9	166	0.0542	5.14%
10	165	0.0606	5.71%
11	164	0.0671	6.29%
12	163	0.0736	6.86%
13	162	0.0802	7.43%

(A) Flex Days	(B) Instruction Days	(C) F Factor 1.0 + A/B	(D) Release % A /175
14	161	0.0870	8.00%
15	160	0.0938	8.57%

Reference: T5 55726

3. These other activities may be conducted at any time during the fiscal year as mutually agreed upon. The substituted hours must equal, at least, the total number of hours an instructor is released from his or her classroom instruction. Flexible .calendar activities may range from individually planned activities to take place at any time outside the individual faculty member's accountable hours to district or campus-wide instruction-free days set aside for the purpose of large-scale, in service activities agreed upon by local shared governance processes
4. The following information is to be reported to the Chancellor's Office via the Apportionment Attendance Report (CCFS-320):
  - a. The total of the instructors' release hours for courses in which the number of apportionment eligible hours of instruction are affected.
  - b. The total contact hours of scheduled instruction (actual teaching time) for the academic year, excluding intersessions, which include the contact hours of all faculty whether or not they have been designated to participate in "flexible time" activities.
5. The units of actual FTES generated in courses (other than those assigned to the Weekly Census procedure) during the academic year, exclusive of intersessions, are adjusted by a computed flexible time adjustment (F) factor so as to generate the same level of FTES as would have been generated had the flexible time not been permitted and regularly scheduled instruction had taken place.

The release (F) factor categories are:

Credit Courses:

- a. Daily Census procedure courses
- b. Positive Attendance courses
- c. Alternative Attendance Accounting Procedure courses (Daily Census)

Noncredit Courses:

- a. Positive Attendance courses

- b. Alternative Attendance Accounting Procedure courses (Noncredit distance education and independent study)

Instruction during the designated days meeting attendance accounting standards may be claimed for apportionment; and, the faculty contact hours shall not be eligible for adjustment.

*Reference: T5 55728, T5 55729; CCFS-320 Faculty Contact Hours Adjustment to FTES Report*

- 6. For Weekly Census procedure courses, an adjustment factor will not be applied to the FTES reported on the CCFS-320. In computing FTES, the weekly student contact hours as of the census date are multiplied by the standard primary term length multiplier that would have been used had there been no flexible time and regularly scheduled instruction had taken place.

*Reference: T5 55729(c)*

## CHAPTER 4 AUDIT ACCOUNTABILITY

### REQUIRED ANNUAL AUDIT

Education Code Section 84040 requires the governing board of each community college district to provide for an annual audit of the financial records of the district. The audit must be made by a certified public accountant or a public accountant licensed by the State Board of Accountancy and performed in accordance with The California Community Colleges Contracted District Audit Manual. A verification of compliance with Education Code and Title 5 attendance accounting regulations is included in the scope of the audit. It is the responsibility of the Chancellor to make any adjustments in apportionments of state funds to correct any discrepancies revealed by the annual audit.

*Reference: EC 84040, T5 59100 et seq.*

### DISTRICT-ADOPTED PROCEDURES

Each district governing board is required to adopt procedures for course enrollment, attendance and disenrollment documentation, including rules for retention of support documentation which would enable independent determination regarding accuracy of data submitted by the district as a basis for state support. Adopted procedures shall be so structured as to provide for adequate internal controls.

When multiple documents are used to support claimed attendance, administrative procedures need to be explained to auditors. Whether multiple documents are used to support claimed attendance or not, the responsibility to document enrollment, attendance, and disenrollment procedures in accordance with this section remains with the district.

*Reference: T5 59100 et seq.*

Each community college district shall maintain an official procedure to ensure compliance with Subchapter 1 (Sections 58000 et seq.) of Division 9 of Title 5 of the California Code of Regulations:

- 1.** Determination of Census Day or Date (See Chapter 1.)

*Reference: T5 58003.1(b),(c)*

- 2.** Determination of Drop Date (See Chapter 1.)

*Reference: T5 58004*

- 3.** Inactive Enrollment in a course, as of each census day or date, is defined as any student who, according to published college regulations, has

- a.** Been identified as a no show, or
- b.** Officially withdrawn from course, or
- c.** Been dropped from course. A student shall be dropped if no longer participating in the course, except if there are extenuating circumstances. Definitions of

nonparticipation shall include, but not be limited to, excessive unexcused absences as specified in procedures adopted by each local governing board pursuant to Title 5 Section 58030 but must relate to nonattendance. (See Note, below)

*Reference:* T5 58004

- 4.** Extenuating circumstances are verified cases of accidents, illness, other circumstances beyond the control of the student, and other conditions defined by the local governing board and published in college regulations.
- 5.** Minimum requirements of the procedure adopted by the local governing board pursuant to Title 5 Section 58030 for adds and drops shall be:
  - a.** Identification of student by name and number
  - b.** Type and date of transaction
  - c.** Documentation of origin of transaction by means of:
    - 1) Signature of student, or
    - 2) Signature or initials of instructor or other authorized person, or
    - 3) Other record identifying originator of transaction.

Notes: An earlier decision, regarding one of the conditions of inactive enrollment listed above made by either a student or his/her instructor will determine when the student ceased to be actively enrolled. Title 5 Section 58004(c) gives equal weight to both student withdrawals and instructor drops. Districts cannot give preference to one type of determination.

Deadlines used to submit attendance forms for processing have no effect on drop dates. Determining that students are actively enrolled and submitting that information for processing are two independent activities. Consequently, changing the time period when faculty should submit attendance forms does not change when students become inactive. Districts are responsible for developing the administrative attendance procedures, including when information should be submitted for processing.

*Reference:* T5 58004

## COURSE DOCUMENTATION

Suggested information to supplement the required documentation tabulations described below includes the following:

- 1.** Signature of the instructor on all primary attendance accounting documents as a certification of a true and accurate accounting. This includes online or electronically submitted documents where instructors affirm or certify a written statement on the electronic class roster.