



Frequently Asked Questions as of August 10, 2020

Attendance Accounting - COVID-19 Emergency Conditions

This document will be updated regularly to include additional questions and responses received during this existing state of emergency. Note the version date of this document to ensure you have the most updated information. **New questions added as of August 10, 2020 start with question #23.** If you have any questions about this document, please contact FiscalStandards@cccco.edu. Visit the Chancellor's Office [website](#) for more information and updates regarding the COVID-19 pandemic.

- 1. If a student withdraws from a course and does not earn an evaluative or nonevaluative symbol, can the district still claim apportionment for that student?**

Yes. Until further notice, districts can claim FTES apportionment for all students in attendance as of the course census date, which includes any student withdrawals due to the coronavirus outbreak.

Under normal circumstances and pursuant to [California Code of Regulations \(CCR\), title 5, section 55000\(n\)](#), a student must receive an evaluative (i.e., a grade) or non-evaluative symbol (i.e., "W" or symbols identified in [CCR, title 5, section 55023](#)) in a credit course for the districts to claim apportionment.

For weekly or daily census courses, districts can claim FTES apportionment for all students in attendance as of the course census date even if the student withdraws due to the coronavirus outbreak and receives a non-evaluative symbol or an excused withdrawal (EW). In the absence of an emergency condition (i.e., COVID-19), the lack of an assigned evaluative symbol, non-evaluative symbol, or EW is not counted as an enrollment attempt and would not generate FTES for apportionment purposes. However, the [Executive Order 2020-01](#) waives this prohibition during the COVID-19 emergency period and districts may claim apportionment for students in attendance as of the course census date.

- 2. Could you describe the recommended methodology to estimate contact hours for positive attendance courses transitioning to asynchronous distance education due to COVID-19?**

For positive attendance courses that are converted to asynchronous distance education, the Chancellor's Office recommends that colleges use the average of the contact hours generated in the same course or a similar course in the last three course offerings to estimate the contact hours that would have been generated had the course not been converted to distance education. For courses that have been offered inconsistently in the past or are new, colleges should use data from a similar course and include a brief explanation of why the course was chosen as similar. The Chancellor's Office provided colleges an excel template to generate this estimate.

For additional guidance, refer to the revised Chancellor's Office Memorandum FS 20-04- Attendance Accounting Implications and Approved Exceptions. This memorandum supersedes FS 20-01 released on March 13, 2020.

3. Will the 175-Day Rule be waived for 2019-20 academic year?

No. Pursuant to [CCR, title 5, section 58142](#), community college districts are required to maintain a minimum of 175 days of instruction in an academic year including districts with approved flexible calendar operations. [CCR, title 5, section 58120](#) permits districts to count any day that includes at least three hours of course instruction (including Saturday and Sunday) and distance instruction toward the 175-Day Rule. As a result, most districts are well above the 175-day instruction requirement and have a buffer in case classes have to be cancelled for a period of time. For districts converting face-to-face courses to online, the days that online courses are offered also count toward the 175-Day Rule.

4. Can a district add additional flex days for 2019-20 academic year?

Yes. Due to the COVID-19 pandemic, colleges may need additional flex days to transition from face-to-face courses to distance education. Pursuant to [CCR, title 5, section 55724](#), districts opting to use a flexible calendar must obtain advance approval from the Chancellor's Office. The Chancellor's Office generally requires flexible calendar requests to be submitted one year in advance of the implementation year. However, the Chancellor's Office is temporarily waiving the one-year requirement. For COVID-19 related requests for the 2019-20 academic year, districts should submit notification to the CCCCCO if the district will utilize additional flex days or informal online professional development.

Note that the number of approved flex days may impact a college's Term Length Multiplier (TLM) which is used to calculate the FTES. Colleges that are on a traditional academic calendar will not have any change to the TLM if they add flex days. For compressed calendar districts, the TLM increases for each flex day

added; therefore, the flex days need to be in addition to the hours scheduled in the primary term.

For districts using a compressed calendar with 16-week semesters, flex days need to be scheduled outside the primary term unless they are variable flex days. Pursuant to [CCR, Title 5, section 55701](#), a district may not adopt an academic calendar resulting in fewer than 32 weeks of instruction (e.g., two 16-week primary terms for a semester system college) since mandatory flex days are offered in lieu of instruction. Therefore, flex days need to be scheduled outside of the 16 week semesters so that the length of the academic year does not fall below the 32 week minimum. If a districts receives approval to extend the term and the result is a term that is longer than 16 weeks, districts can schedule flex days within the term as long as the number of flex days does not cause them to go below 16 weeks of instruction per title 5 section 55701.

5. For late starting positive attendance noncredit courses that begin after the college transitioned to distance education due to COVID-19, should the instructor take roll and count the attendance based on the ZOOM log in?

Yes. If a positive attendance course is offered via synchronous distance education (where the students and the instructor interact during scheduled meeting times using technology such as Zoom), the college is permitted to continue to apply the positive attendance procedure. See revised Chancellor's Office Memorandum FS 20-04- Attendance Accounting Implications and Approved Exceptions. To do this, the instructor would need to take roll at each class meeting via Zoom.

If this class is offered via asynchronous distance education (meaning the students and instructor are not interacting via communication technology during scheduled class meetings), the college may estimate the contact hours that would have been generated had the course not changed to distance education using the methodology described in Chancellor's Office Memorandum FS 20-04- Attendance Accounting Implications and Approved Exceptions.

6. Does the waiver of Title 5, section 58509 related to student refunds apply to all fees or only enrollment fees? Is there any guidance on how to handle fees other than enrollment fees such as health services, nonresident tuition, parking, etc.?

The waiver applies to enrollment fees. Other fees are under local control and districts have the authority to waive or prorate these fees as needed to serve students.

7. Will the conversion from face-to-face to online mode of instruction result in a loss of hours that could potentially convert into a reduction of FTES?

The intent of the guidance described in FS20-04 is to prevent districts from losing FTES as a result of converting to online courses in spring 2020. The guidance would allow weekly and daily census courses converted to online instruction to remain on these procedures and asynchronous positive attendance courses converted to online instruction to estimate the FTES that would have been generated had they not converted to distance education.

8. Will there be an extension in the CCFS-320 submission deadline for P2?

Yes. The deadline for submission of the P2 CCFS-320 report, which is usually April 20, has been extended to May 4.

9. The March 20 memorandum on withdrawals and student refunds recommends that student enrollment fee refunds should be recorded in a contra-revenue account as opposed to an expense account. If we are issuing refunds, what object code in the Budget Accounting Manual (BAM) and account name should be used?

There is no corresponding BAM guidance for the emergency recommendation to separately track the COVID-19 related refunds of student enrollment fees in a separate contra-revenue account. The Chancellor's Office recommends that districts track this separately so that they can correctly complete the student enrollment fee revenue report submitted for apportionment purposes.

For financial reporting purposes, a contra-revenue account is netted with a revenue account to report total revenue. However, for apportionment reporting of student enrollment fees, there are different rules. There are now three primary reasons that a transaction would be recorded in a student enrollment fee contra-revenue account:

1. Uncollectible Bad Debt. This is **not allowed** to be netted with student enrollment fees for apportionment reporting purposes.
2. Student Enrollment Fees Paid with California College Promise Grant Funds. This is **not allowed** to be netted with student enrollment fees for apportionment reporting purposes.
3. Refunds of Student Enrollment Fees Due to COVID-19. It is **allowable** to net with student enrollment fee revenue, thus reducing reported student enrollment fee revenue for apportionment purposes.

Student Enrollment Fee revenue should be recorded in account 8874, with the associated contra-revenue account 8874.1, or similar. Currently, the CCFS-311 Annual Budget and Financial Report includes the contra-revenue account 8874.1 on the local revenue reporting screen, directly after the Student Enrollment Fee Revenue account 8874.

For general requirements related to classifying revenue, you can refer to the BAM, Chapter 3. Student Enrollment Fees are discussed on pages 3-18 and 3-19.

10. If a student drops courses as a result of the COVID-19 pandemic, will they need to repay financial aid funds?

Per the CARES Act – Institutional Refund and Federal Student Loan Flexibility, students who dropped out of school as a result of COVID -19 pandemic are NOT required to return Pell grants or federal student loans. The CARES Act waives the requirement that institutions calculate the amount of grant or loan assistance that the institution must return in the case of students who dropped out of school as a result of COVID-19.

Additional information on the CARES Act is provided in the [Chancellor's Office Memorandum-Analysis of CARES Act, Federal Stimulus Package](#).

11. Some courses cannot be converted to distance education and colleges are forced to cancel the course before the start date. Can districts report contact hours on the CCFS-320 for courses cancelled before the start date due to the COVID-19 pandemic?

No. Do not report contact hours on the CCFS-320 for courses canceled before the start date due to the COVID-19 pandemic. Colleges should refer to the guidance outlined in [Chancellor's Office Memorandum FS 20-04 - Attendance Accounting Implications and Exceptions \(revised\)](#).

12. It is likely there will be a drop in enrollment for the spring quarter 2020 starting in a few weeks due to the COVID-19 stay-at-home order that began during the winter quarter 2020. Are there extra CCFS-320 reporting exceptions for quarter system colleges?

Districts using the quarter system are subject to the same guidance stated in the [Chancellor's Office Memorandum FS 20-04 - Attendance Accounting Implications and Exceptions \(revised\)](#). For courses that were not in progress as of March 13, 2020, **districts on a quarter system** have the option of submitting the CCFS-313

form to seek an emergency conditions allowance should the general purpose apportionments of a district materially decrease.

13. Can colleges use Excused Withdrawals (EW) during spring quarter 2020?

Yes. The [Chancellor's Office Memorandum FS 20-04 - Attendance Accounting Implications and Exceptions \(revised\)](#) states an EW may be recorded if students withdraw from courses due to an extraordinary condition, such as the COVID-19 pandemic. Furthermore, CCR, title 5, section 58509 states a district may provide a full refund of enrollment fees to any student who withdrew from one or more classes, where the district finds that such withdrawal was necessary. This allowance also applies to spring quarter 2020 and remains in effect until further notice.

14. There are some late starting courses that did not pass census prior to closing or converting to online instruction. Can the census date be moved to an earlier date prior to the change?

No. Census dates are set in regulations and should not be moved.

15. Do schedule changes need to be available in a printed catalog 30 days prior to the start date?

No. Pursuant to CCR, title 5, section 58104, courses which are established or conducted after publication of the general catalog or regular schedule of classes shall be **reasonably well publicized**. There is no requirement that a schedule should be published in paper/hardcopy format.

Per Education Code, section 76002(a)(2)(B), there is a 30-day notification period for Community College Access Program (CCAP) courses offered to dual enrollment students on a high school campus.

16. If a course was in progress as of March 13, 2020, cancelled after the census date, and the students were dropped from the course and given either no evaluative symbol or an EW, can we still claim apportionments for this course?

Yes. Districts can claim FTES apportionment for courses in progress as of March 13 and subsequently cancelled. For weekly or daily census courses, districts can claim FTES apportionment for all students in attendance as of the course census date even if the student withdraws due to the COVID-19 pandemic and receives a non-evaluative symbol or EW. In the absence of an emergency condition (i.e., COVID-19), an EW is not counted as an enrollment attempt and would not generate FTES for apportionment

purposes. However, the [Executive Order 2020-01](#) waives this prohibition during the COVID-19 pandemic and districts may claim apportionment for students in attendance as of the course census date.

17. For late starting daily census courses that are converted to online, can the course remain on the daily census attendance accounting procedure?

Yes, colleges should continue to use daily census attendance accounting procedures until further notice, per the [Chancellor's Office Memorandum FS 20-04 - Attendance Accounting Implications and Exceptions \(revised\)](#). Faculty should continue to maintain documentation to support attendance records.

18. We are unable to provide wet signatures on various forms from students or forms that are submitted to Chancellor's Office. Can we use an electronic signature?

Yes, the Chancellor's Office accepts electronic and Adobe Sign signatures. In addition, for reporting purposes, such as certification of the CCFS-320, the Chancellor's Office will accept a pdf scan via email of original, signed documents.

It is a local decision whether each district utilizes electronic and/or Adobe Sign signatures. The California Secretary of State has certified both e-signatures and Adobe Sign as legally binding methods for document execution. Adobe Sign is available through the Adobe CollegeBuys contract at no additional cost to Enterprise Term License Agreement (ETLA) member institutions. Adobe Sign helps streamline district operations by removing the need for wet signatures on documents. Additional information on Adobe Sign is included in the [Chancellor's Office Memorandum Emergency Technology Resources for College Responses to COVID-19](#).

19. Will there be any exemption provided for compressed calendar districts that continue to schedule courses as distance education rather than face to face?

Under normal circumstances, pursuant to title 5, section 58003.1(f), colleges are required to calculate FTES generated in distance education courses using the alternative attendance accounting procedure. The calculation for this procedure considers the number of units rather than the number of hours a course meets per week. Because of the mechanics of the calculation, colleges on a compressed calendar generate less FTES in a distance education course than they would generate in the same course offered face-to-face.

Colleges may continue to apply the guidance described in the [Chancellor's Office Memorandum FS 20-04 - Attendance Accounting Implications and Exceptions \(revised\)](#) until further notice. Under this guidance, weekly and daily census courses that are offered via distance education rather than face-to-face, may continue to apply the weekly or daily census procedures rather than converting to the alternative attendance accounting procedure. Given this, no additional exemptions are planned for compressed calendar districts at this time. If the guidance changes and colleges are directed to apply the alternative attendance accounting procedure for distance education courses, the Chancellor's Office will look at any adverse impacts on compressed calendar districts at that time.

20. Can weekly or daily census courses converted to asynchronous distance education for spring quarter 2020 remain on the weekly or daily census attendance accounting method?

Yes. Districts can continue to use weekly or daily census for asynchronous courses until further notice. Refer to [Chancellor's Office Memorandum FS 20-04 - Attendance Accounting Implications and Exceptions \(revised\)](#) for additional details.

21. What attendance accounting procedure should be used for face-to-face noncredit courses converted to correspondence?

For purposes of attendance accounting, correspondence courses are treated in the same way as distance education courses. Therefore, the exemptions granted for courses converted from face-to-face to distance education would also apply to courses converted from face-to-face to correspondence due to the COVID-19 pandemic.

Specifically, for noncredit courses converted to correspondence, follow the guidance provided in the [Chancellor's Office Memorandum FS 20-04 - Attendance Accounting Implications and Exceptions \(revised\)](#) for positive attendance courses converted to asynchronous distance education. Correspondence education is delivered asynchronously only while distance education may be either synchronous or asynchronous.

22. In some cases, faculty have initiated student withdrawals due to the COVID-19 pandemic. Should the COVID-19 EW be requested directly by the student or is it okay for faculty to initiate this type of withdrawal? Does the student need to identify COVID-19 as the reason for the EW request?

Each district should determine locally the allowable method for assigning a student an EW due to the COVID-19 pandemic. Districts should track COVID-19 EW withdrawals, but should not require students to submit any additional proof.

23. Can districts claim apportionment in summer and fall 2020 for EWs due to COVID-19 pandemic?

Withdrawals due to the COVID-19 pandemic that result in an EW may be counted as an enrollment attempt for apportionment purposes for the summer and fall of 2020 and for the winter 2020-21 quarter. Beginning with the Spring 2021 semester or quarter, excused withdrawals will no longer count as an enrollment attempt for apportionment purposes. Additional guidance is available in [FS 20-09 COVID-19 Guidance – Phase Out of Certain Emergency Allowances for Attendance Accounting Methods and Student Withdrawals](#).

24. The Student Fee Handbook has a requirement to drop student enrollment due to non-payment of enrollment fees. Can districts defer payment on enrollment fees to minimize the impact on students during the COVID-19 pandemic?

Yes, districts may defer payment on enrollment fees to minimize the impact on students due to the COVID-19 pandemic. Education Code section 66022 only prohibits withholding registration privileges due to a student loan default, not if students owe district enrollment fees. Title 5, section 58502 allows districts to defer collection according to conditions established locally by the governing board of trustees. The legal opinion referenced in the Student Handbook (93-03) was issued 27 years ago and is no longer posted on the CCCCCO General Counsel webpage. The Chancellor's Office is currently working on a revised version of the Student Fee Handbook to include current laws and Vision for Success goals and commitments.

25. Is there a student enrollment fee reimbursement program?

There is no separate reimbursement program for student enrollment fees. However, if reimbursement of student enrollment fees in Spring 2020 are recorded and reported as recommended in prior guidance, the reimbursements would have little impact on a district's total revenue.

Further guidance regarding accounting for student fee refunds can be found in question 9 above. Student fee refunds due to COVID-19 should be recorded in a

separate student enrollment fee contra-revenue account (or easily identifiable within the existing contra-revenue account) and are allowed to be netted with total student enrollment fee revenue reported for apportionment purposes. This results in a reduction to the total enrollment fees reported that are applied to a districts Total Computational Revenue (TCR). Any TCR that is not met by local property taxes and student enrollment fees is met with state general apportionment, as available.

26. Can refunds of student fees be reimbursed with the institution portion of the CARES act?

The institution portion of CARES Act funds can be used to cover fees that were reimbursed to students, such as refunds for room and board, tuition, and other fees. The [Chancellor's Office CARES Act webpage](#) has further details on the use of those funds.