



California Community Colleges

MEMORANDUM

January 20, 2021

FS 21-02 | Via Email

TO: Chief Executive Officers
Chief Business Officers
Chief Instructional Officers
Chief Student Services Officers

FROM: Lizette Navarette, Vice Chancellor, College Finance and Facilities Planning Division

RE: 2020-21 COVID-19 Emergency Conditions Protections for Apportionment Calculations

The COVID-19 pandemic and resulting economic recession continue to challenge the California Community Colleges in 2020-21. During this crisis, providing fiscal stability is a top priority. The purpose of this memo is to provide information about the continued application of emergency conditions allowances to districts impacted by the COVID-19 pandemic. This guidance is pursuant to California Code of Regulations, title 5, section 58146 ("Section 58146").

EMERGENCY CONDITIONS REQUIREMENTS

Section 58146 provides criteria for funding allowances due to emergency conditions including pandemics. The intent behind this section of regulation is that districts should not lose FTES apportionment as a result of an emergency or extraordinary condition. The Chancellor's Office will continue to operate under these regulations in 2020-21 to protect districts from FTES declines. These regulations require each district to demonstrate: 1) the applicability of an emergency condition, and 2) good faith efforts to avoid a material decrease in the general purpose apportionments of a district calculated pursuant to Education Code section 84750.4 or 84750.5. These requirements can be met by submitting a *COVID-19 Emergency Conditions Allowance*

Chancellor's Office, College Finance and Facilities Planning Division

1102 Q Street, Sacramento, California 95811

www.CaliforniaCommunityColleges.cccco.edu

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Form and copy of the district board's emergency declaration resolution to fiscalstandards@cccco.edu. Submission of this form will authorize the Chancellor's Office to apply the emergency conditions allowance pursuant to Section 58146.

For districts that submitted an application and board resolution to the Chancellor's Office in 2019-20 and wish to continue to receive the emergency conditions allowance, no additional action is necessary.

Districts that did not apply for the COVID-19 emergency conditions allowance in 2019-20 may apply for the allowance in 2020-21. Alternatively, should a district which has previously elected to participate choose to use actual reported FTES for 2020-21, an updated form must be submitted to rescind the application of the emergency conditions allowance. Regardless of a district's election, **actual FTES must be reported on the CCFS-320**. The table below displays the due dates to modify the election to participate in the COVID-19 Emergency Conditions Allowance.

Table: Due Dates to Modify Election to Participate in COVID-19 Emergency Conditions Allowance Protections

| To Modify Election Beginning with... | Submit Form by.... |
|---|--------------------|
| 2020-21 First Principal Apportionment (P1) | January 25, 2021 |
| 2020-21 Second Principal Apportionment (P2) | April 20, 2021 |
| 2020-21 Apportionment Recalculation (R1) | November 1, 2021 |

FTES PROTECTIONS

2020-21 APPORTIONMENT CALCULATIONS

To avoid material decreases in district apportionments associated with the COVID-19 pandemic, upon receipt of a district's application, the Chancellor's Office will apply the following protection for the 2020-21 Base Allocation:

- The final FTES used to calculate the 2019-20 recalculation apportionment,

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which includes emergency conditions allowances provided to districts in 2019-20, will be used to calculate: 1) the 2020-21 apportionment at all remaining apportionment cycles for all categories of FTES as specified in the Student Centered Funding Formula and 2) the three-year average of credit FTES for subsequent fiscal years. Districts may rescind the election to participate in this protection at any time before November 1, 2021.

Supplemental and student success allocations will continue to be calculated using actual 2019-20 headcounts and a three-year average of 2017-18, 2018-19, and 2019-20 headcounts, respectively.

CONTACTS

For questions about the SCFF, contact the Fiscal Services Unit at apportionments@cccco.edu. For questions about the COVID-19 Emergency Conditions Allowance Form, please contact the Fiscal Standards and Accountability Unit at fiscalstandards@cccco.edu.

Attachment: 2020-21 COVID-19 Emergency Conditions Allowance Form