

Attendance Accounting Basics

Presented by:

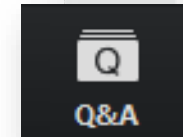
John Mullen, Senior Consultant, Chancellor's Office

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Housekeeping Announcements

- Brought to you by  California Community Colleges
- CPE - 2.0 hours
- Polling Questions
- Enter questions and suggest future webinar topics
- This presentation is being recorded 
- Webinar will be available on CCCCO Fiscal & Policy webpage and at the Vision Resource Center



Polling Question #1



Agenda

- **Attendance Accounting Basics**
- **COVID-19 Attendance Accounting Allowances**

Panelists

Wrenna Finche, CPA

Director of Fiscal Standards and Accountability, Chancellor's Office

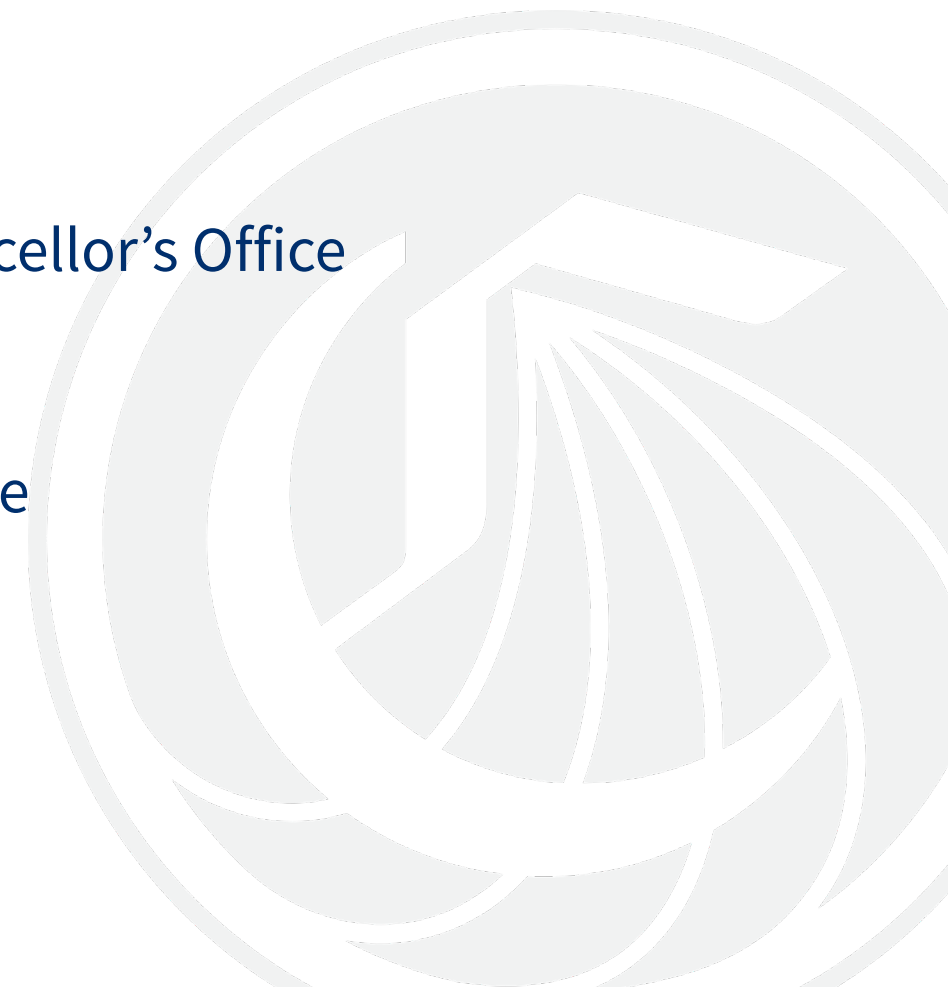
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Attendance Accounting for the California Community Colleges



Polling Question #2



COVID-19 Attendance Accounting Allowances

Executive Order

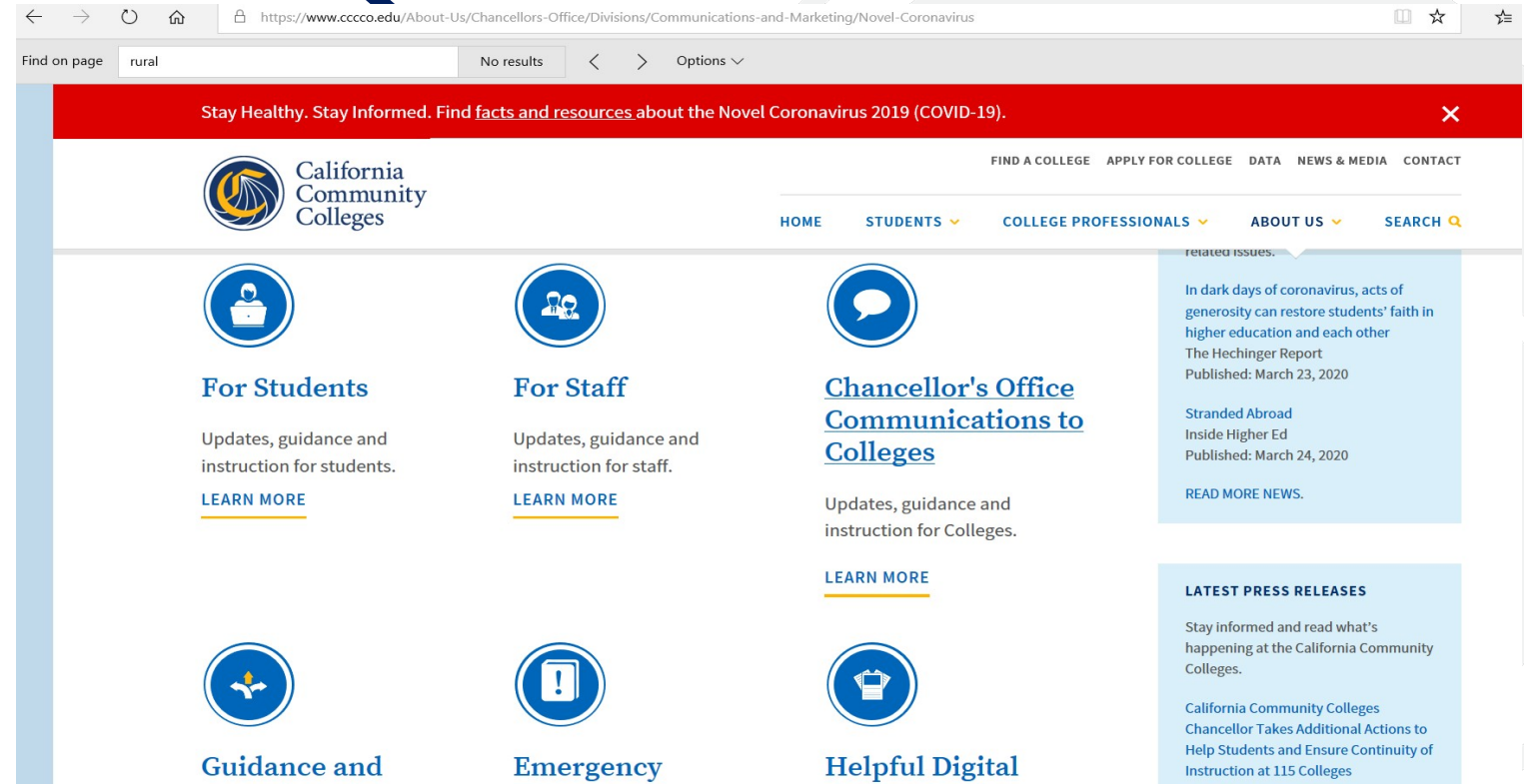
- [Temporary Suspension of Student Withdrawal Regulations](#)

COVID-19 Guidance

- [Clarification on Apportionments, Withdrawals, and Student Fee Refunds](#)
- [Attendance Accounting Implications and Guidance \(revised\)](#)
- [FAQ: Attendance Accounting – Emergency Conditions](#)
- [Protections for Apportionment Calculations](#)

Where to find future memos?

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/Communications-and-Marketing/Novel-Coronavirus>



The screenshot shows a web browser window with the URL <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/Communications-and-Marketing/Novel-Coronavirus>. A search bar at the top contains the word "rural" and shows "No results". A red banner at the top of the page reads "Stay Healthy. Stay Informed. Find facts and resources about the Novel Coronavirus 2019 (COVID-19)." with a close button. The main navigation includes "HOME", "STUDENTS", "COLLEGE PROFESSIONALS", "ABOUT US", and "SEARCH". The page features several content blocks: "For Students" (Updates, guidance and instruction for students), "For Staff" (Updates, guidance and instruction for staff), "Chancellor's Office Communications to Colleges" (Updates, guidance and instruction for Colleges), "Guidance and", "Emergency", and "Helpful Digital". A right sidebar contains "related issues" (e.g., "In dark days of coronavirus, acts of generosity can restore students' faith in higher education and each other") and "LATEST PRESS RELEASES" (e.g., "Chancellor Takes Additional Actions to Help Students and Ensure Continuity of Instruction at 115 Colleges").

Summary of COVID-19 Allowances

- Excused Withdrawals (EW) count toward apportionment
- Most courses in progress and converted to Distance Education (DE) retain original attendance accounting procedures
- Positive Attendance courses converted to Asynchronous DE
 - Course in progress at March 13 = can estimate
 - Course was not in progress at March 13 = Alternative Attendance accounting procedure
- CCFS-320 P2 Due Date was extended to May 4, 2020
- Can use 2019-20 P1 FTES for the Student Centered Funding Formula (SCFF) apportionment at P2 and Recal

COVID-19 – Student Withdrawals

- For Weekly and Daily Census, districts can claim FTES as of the course census date even if the student withdraws due to the COVID-19 outbreak and receives no evaluative symbol or EW
- Districts cannot claim FTES for apportionment purposes if the class did not start and was cancelled due to the COVID-19 outbreak.

COVID-19 – Converted Courses Attendance Accounting Procedures

Attendance Accounting Procedures

- Weekly and daily census courses converted to online instruction
 - Apply original attendance accounting method
 - Census dates may not be moved
- Positive Attendance course converted to Synchronous DE
 - Continue to apply positive attendance accounting
- Positive Attendance courses converted to Asynchronous DE
 - Courses in progress at March 13 may estimate contact hours
 - Courses starting after March 13 use Alternative Attendance Accounting Method

Courses that did not start by March 13 and were cancelled do NOT count toward apportionment

Recommended Estimation Method for Positive Attendance Courses converted to Asynchronous DE

- Estimation is for courses that are in progress as of March 13, 2020
- Recommend using the Chancellor's Office estimation method
- FTES should be entered in CCFS-320 Part IV - Actual Hours of Attendance
- Retain supporting documentation used to develop the estimation
- Estimation and supporting documentation is subject to audit
- Chancellor's Office will request additional documentation for discrepancies from prior year calculations

Recommended Estimation Method for Positive Attendance Courses converted to Asynchronous DE

- For each course, use the average of the contact hours generated in the same course or a similar course in the last three course offerings
- For new courses or courses offered inconsistently
 - colleges can use data from a similar course and include a brief explanation of why the course was chosen.

Student Centered Funding Formula Protections for Apportionment Calculations

- CCFS-320 P1 FTES may be used for 2019-20 SCFF apportionment certifications at P2 and at Recal
- Districts must submit the *COVID-19 Emergency Conditions Allowance Form*

Final Polling Question





Fiscal & Policy Webinar Series

Watch for announcements for Future Webinars

2019-20 CDAM Updates

Friday, May 8

CPE – 2.0 hours

- Overview of the 2019-20 Contracted District Audit Manual.
- Federal Updates
- New SCFF Data Management Control Environment audit procedure
- Impact of COVID-19 on attendance accounting audit procedures