



# California Community Colleges

## MEMORANDUM

April 16, 2020

FS 20-04 | via email

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

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

CC: All-CCCCO Staff

RE: Novel Coronavirus (COVID-19) Guidance – Attendance Accounting Implications and Guidance (**revised**)

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**This memorandum supersedes FS 20-01 released on March 13, 2020.**

In response to the COVID-19 pandemic, many colleges have converted face-to-face courses to a distance education mode of instruction. The purpose of this revised memo is to provide updated guidance on the attendance accounting implications of such conversions. This guidance is consistent with emergency conditions provisions (California Code of Regulations, title 5, section [58146](#)), applicable to semester and quarter system colleges, and shall remain in effect until further notice.

Courses using weekly or daily census reporting should continue to use these methods when converting to online instruction in response to emergency conditions. As most census dates have already passed for the spring semester, there should be little or no impact to attendance accounting for these courses.

Courses using the positive attendance method, tracking attendance at each class meeting, should continue to use positive attendance if converting to an online delivery that is synchronous, or live and includes the instructor interacting in real time with students online during scheduled class meetings.

Courses using the positive attendance method that are converting to an asynchronous online method, where students can log in and access information and assignments without interacting directly with the instructor, should use the Alternative Attendance

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## **Attendance Accounting Implications and Approved Exceptions (revised)**

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accounting procedure. However, given that this procedure cannot be applied for certain situations and if a district believes that this procedure will generate lower funding levels than what they would have achieved had it not been for the COVID-19 pandemic, districts may compute the units of FTES they believe would have been achieved had the courses not been converted to distance education pursuant to California Code of Regulations, title 5, section [58146\(c\)](#). Guidance on this process is described later in this memo.

Districts may provide a full refund of enrollment fees and do not need to record a “W” on the academic records of students who withdraw from classes due to extraordinary conditions such as the COVID-19 pandemic. An excused withdrawal (EW) may be recorded.

### **ATTENDANCE ACCOUNTING FOR DISTANCE EDUCATION COURSES**

Under ordinary circumstances and pursuant to existing regulations, a course that offers any amount of instruction via distance education (whether it be a hybrid course or a fully online course) most often applies the Alternative Attendance accounting procedure described in California Code of Regulations, title 5, section 58003.1(f) in calculating FTES. While it is possible for a distance education course to be assigned to one of the other attendance accounting procedures (weekly census, daily census, or positive attendance), one of the requirements to be assigned these procedures is that instruction must occur at each scheduled class meeting, and students and instructor must be able to interact during the class session via some sort of communication technology, meaning the instruction must be synchronous. Since this is not the way that most distance education courses operate, the vast majority (if not all) of distance education courses calculate FTES using the Alternative Attendance accounting procedure (California Code of Regulations, title 5, section 58003.1(f)).

To compute credit FTES under the Alternative Attendance accounting procedure provided by California Code of Regulations, title 5, section 58003.1(f)(1), which includes credit Distance Education (DE) courses that do not utilize standard attendance accounting procedures—Weekly, Daily, or Positive Attendance procedures—(e.g., DE courses that are offered asynchronously), one weekly contact hour is generally counted or substituted for each unit of credit in which the student enrolls. (Note that California Code of Regulations, title 5, section 58009 provides an exception for DE laboratory courses in terms of the weekly hours that can be substituted.) Other than this contact hour substitution, the computation of FTES is identical to the basic Weekly Census or Daily Census procedures, whichever is applicable.

### **WEEKLY AND DAILY CENSUS COURSES**

Pursuant to California Code of Regulations, title 5, section 58003.1(f), asynchronous distance education courses normally apply the Alternative Attendance accounting

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procedure in lieu of Weekly or Daily Census attendance accounting procedures. However, as it relates to courses converted to distance education as a result of emergency conditions in the current term that apply the Weekly and Daily Census attendance accounting procedure, colleges may continue to utilize those attendance accounting procedures for purposes of claiming state apportionment and need not utilize the Alternative Attendance Accounting Procedure.

### **POSITIVE ATTENDANCE COURSES**

#### **POSITIVE ATTENDANCE COURSES CONVERTED TO SYNCHRONOUS DISTANCE EDUCATION**

Synchronous distance education means that instruction occurs at each scheduled class meeting and the students and instructor interact during scheduled class sessions via some sort of communication technology. It is not sufficient to state in the official schedule that students in a particular distance education course are required to complete 3 hours per week independent of actual course meetings (California Code of Regulations, title 5, sections 58003.1(b) and 58004).

Positive attendance courses that are converted to a synchronous distance education mode of instruction should continue to apply the Positive Attendance Procedure instead of converting to the Alternative Attendance Accounting Procedure. The instructor should continue to track each student's attendance at each class meeting (regardless of the technology utilized to effectuate the class meeting) and maintain records in the same manner as for face-to-face positive attendance courses.

#### **POSITIVE ATTENDANCE COURSES CONVERTED TO ASYNCHRONOUS DISTANCE EDUCATION**

Positive attendance courses that were in progress as of March 13, 2020 that were subsequently converted to a distance education mode of instruction that is asynchronous should use the Alternative Attendance accounting procedure pursuant to California Code of Regulations, title 5, section 58003.1(f). However, in situations where the Alternative Attendance accounting procedure cannot be applied and a district believes that this procedure will generate lower funding levels than they would have achieved had the course not been converted due to the COVID-19 pandemic, that district may compute the units of FTES they believe would have been achieved had the courses not been converted to distance education pursuant to California Code of Regulations, title 5, section 58146(c). Suggested methods for computing units of FTES under these circumstances, include the following: (1) colleges may calculate the average contact hours generated in the prior three course offerings in the same course or a similar course; or (2) for courses that have

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been offered inconsistently in the past or are new, colleges may use data from a similar course and include a brief explanation of why the course was chosen as similar. Districts may also utilize other reasonable estimation methods at their discretion; however, a district's estimation method, and/or its FTES computation remains at the sole discretion of the Chancellor's Office, consistent with California Code of Regulations, title 5, section [58146\(c\)](#).

If any estimation method is used, districts must state the justification for using the method and document the estimates on the form provided by the Chancellor's Office or some alternative documentation. Colleges are required to maintain attendance records for the annual audit, including the analysis used to estimate the contact hours for affected positive attendance courses. Colleges should input the estimated contact hours under part IV of the CCFS-320 Apportionment Attendance Report. The Chancellor's Office will review district's certified CCFS-320 data including a comparison to prior year and may request supporting documentation for these estimates if any large discrepancies are identified. Submitting a separate CCFS-313 form is not required when using any estimation method.

### **STUDENT REFUNDS AND WITHDRAWALS DUE TO EXTRAORDINARY CONDITIONS**

California Code of Regulations, title 5, section 58509 provides some relief for students attending colleges impacted by extraordinary conditions, such as the COVID-19 pandemic. Existing regulations state 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 for one of the following reasons:

- 1.** The college attended by the student was closed or the college was unable to provide all or substantially all of the instruction in the course or courses in which the student was enrolled due to fire, flood or other conditions qualifying for adjustment of apportionment pursuant to section 58146;<sup>1</sup> or
- 2.** Although the district does not qualify for an apportionment adjustment pursuant to section 58146, one of the conditions enumerated in that section made it difficult or impossible for the student to attend one or more courses because the student was actively engaged in responding to the fire, flood or other condition or because such condition required the student to evacuate his or her home.

<sup>1</sup> The enumerated conditions in section 58146 include an epidemic.

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Consistent with California Code of Regulations, title 5, section 55024, a district does not need to record a “W” on the academic records of a student who withdraws from one or more classes due to any of the circumstances described above.

Colleges should not record a withdrawal (W), or grade on the transcript of a student who withdraws due to an epidemic or other extraordinary circumstances. An excused withdrawal (EW) may be recorded; but in all cases, a withdrawal due to extraordinary conditions should not affect a student’s academic progress, academic probation, or ability to repeat a course.

The Chancellor’s Office is authorized, upon receipt of a written request from a district, to waive any other regulatory barriers that might be identified in order to accommodate students affected by any of the circumstances described above.

### ADDITIONAL RESOURCES

A “Frequently Asked Questions” document on attendance accounting implications is posted on the [Chancellor’s Office website](#) and updated on ongoing basis. One important item to highlight in that document is **the CCFS-320 2019-20 P2 Report deadline has been extended from April 20, 2020 to May 4, 2020.**

For questions about this memo, contact the Fiscal Standards and Accountability Unit at [FiscalStandards@cccco.edu](mailto:FiscalStandards@cccco.edu).