



Frequently Asked Questions as of April 16, 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. Questions requiring further research and analysis will be provided in future versions. Note the version date of this document to ensure you have the most updated information. 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 emergency, 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 outbreak, 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 outbreak 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](#).