



# California Community Colleges

## MEMORANDUM

August 10, 2020

FS 20-09 | 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 Division

**CC:** Eloy Ortiz Oakley, Chancellor  
Daisy Gonzales, Deputy Chancellor  
Marty Alvarado, Executive Vice Chancellor  
Aisha Lowe, Vice Chancellor  
All-CCCCO Staff

**RE:** Novel Coronavirus (COVID-19) Guidance – Phase Out of Certain Emergency Allowances for Attendance Accounting Methods and Student Withdrawals

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In response to the emergence of the COVID-19 pandemic in March 2020, colleges converted many face-to-face courses to a distance education mode of instruction. To facilitate this rapid shift, the Chancellor issued numerous executive orders permitting temporary emergency allowances; including for attendance accounting and student withdrawals.

At the same time, the Chancellor's Office began to develop long-term strategies to address both the ongoing funding and attendance accounting implications of the pandemic and ensuing recession. As a result of these efforts, multiple funding protections have been implemented and remain in place (as described later in this memo).

As the community college system continues efforts to achieve the goals outlined in the *Vision for Success*, the Chancellor's Office is committed to fostering the use of data to improve operations and make evidence-based decisions. Key to these efforts is collecting accurate attendance data to support colleges' broader recovery from the recession and the continued engagement of students as they cope with the recession.

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**Chancellor's Office, College Finance and Facilities Planning**

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## Conclusion of Emergency Allowances for Attendance Accounting and Withdrawals

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The purpose of this memo is to communicate the phase-out, effective beginning with the Spring 2021 semester or quarter, of certain temporary emergency allowances and guidance described in:

- [EO 2020-01-Temporary Suspension of Student Withdrawal Regulations to Address the Continuity of Education in Community Colleges During the COVID-19 Declared State of Emergency](#)
- [FS 20-02 Novel Coronavirus \(COVID-19\) Guidance - Clarification on Apportionments, Withdrawals and Student Fee Refunds](#)
- [FS 20-04 Novel Coronavirus \(COVID-19\) Guidance - Attendance Accounting Implications and Guidance \(revised\)](#)

Further guidance is forthcoming with information on the phase out of emergency procedures for cancelled courses, grading policies, and probation and dismissal policies.

### STATE GENERAL APPORTIONMENT PROTECTIONS

Two primary funding protections remain in place for community colleges: 1) emergency conditions allowances and 2) minimum revenue protections.

#### COVID-19 Emergency Conditions Allowance

Title 5, section 58146 provides the criteria for funding allowances due to emergency conditions such as natural disasters or emergencies, including pandemics. The intent behind this section is that districts should not lose apportionment as a result of emergency conditions. The Chancellor's Office will be operating under this regulation to protect colleges from FTES declines for the 2019-20 and 2020-21 academic year.

For districts that applied for the COVID-19 emergency conditions allowance in 2019-20, the annualized FTES reported at the first principal apportionment (P1) will be used to calculate the Student Centered Funding Formula base allocation for the remainder of the fiscal year and used as the 2019-20 portion of the calculation to determine the three year average credit FTES in future years. Districts may submit the [Emergency Conditions Allowance Form](#) to rescind an emergency allowance request for purposes of the 2019-20 apportionment recalculation no later than November 30, 2020.

Districts will have an additional opportunity to submit a COVID-19 *Emergency Conditions Allowance Form* prior to the 2020-21 second principal apportionment. An updated form will be released in March 2021 and will be due by April 20, 2021. For districts that submit

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the form in 2021, the FTES reported at the 2019-20 P1 will be used to calculate the Student Centered Funding Formula base allocation for the remainder of 2020-21 and used as the 2020-21 portion to determine the three year average credit FTES of the calculation in future years. Districts will also have the option to rescind the 2020-21 emergency allowance request no later than November 30, 2021, for purposes of the 2020-21 apportionment recalculation.

### **Minimum Revenue Protections Extended Through 2023-24**

The 2020-21 enacted budget extends the Student Centered Funding Formula's existing minimum revenue (hold harmless) provision by two years, through 2023-24. Under this provision, districts will earn at least their 2017-18 total computational revenue, adjusted by COLA each year.

## **ATTENDANCE ACCOUNTING FOR DISTANCE EDUCATION**

Beginning with the Spring 2021 semester or quarter, courses delivered through online instruction must convert to the appropriate attendance accounting method per regulation and as described in the Student Attendance Accounting Manual.

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. It also possible for a distance education course to be assigned to one of the other attendance accounting procedures (weekly census, daily census, or positive attendance), if instruction is synchronous. Synchronous instruction requires instruction to occur and students and instructor to be able to interact during each scheduled class session.

### **DISTANCE EDUCATION FUNDING REGULATIONS UNDER REVIEW**

With growing reliance on online instruction and its expected expansion in the future; both distance education attendance accounting regulations and the effect of compressed calendar adoption on contact hour calculations are currently under review by the Chancellor's Office. Draft proposals to update these regulations will be shared with stakeholder groups and Consultation Council for further discussion.

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

Beginning with the Spring 2021 semester or quarter, excused withdrawals (EW) will no longer count as an enrollment attempt for apportionment purposes. Consistent with title 5, section 98509, districts may continue to provide a full refund of enrollment fees to

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students who withdraw from classes due to COVID-19, and should record an EW, or other appropriate symbol, on the academic records.

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; 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.

Consistent with California Code of Regulations, title 5, section 55024, a district need not 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.

## TOOLS AND CONTACTS

A “Frequently Asked Questions” document about attendance accounting and emergency withdrawals is available on the Chancellor’s Office [attendance accounting webpage](#) and updated on an ongoing basis. Visit our website regularly for more information and updates regarding emergency allowances. For questions about this memo, contact the Fiscal Standards and Accountability Unit at [FiscalStandards@cccco.edu](mailto:FiscalStandards@cccco.edu).