

ACCE Webinar

Attendance Accounting & COVID-19 Exemptions and Guidance

Agenda

- Attendance Accounting for Noncredit Courses
- Attendance Accounting Exemptions due to COVID-19
- Current COVID-19 Attendance Accounting Guidance
- Frequently Asked Questions

Panelists

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Attendance Accounting Authority and Resources

- California Legislature – Education Code
- Board of Governors of the California Community Colleges
 - California Code of Regulations, Title 5
- Student Attendance Accounting Manual
- Attendance Accounting Guidance Memos and FAQs
- Fiscal and Policy Webinars

Attendance Accounting Guidance

- <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Attendance-Accounting-and-Residency>

The screenshot shows the website for the Fiscal Standards and Accountability Unit. The navigation bar includes links for Home, About Us, Chancellor's Office, Divisions, College Finance & Facilities Planning, Fiscal Standards and Accountability Unit, and Attendance Accounting and Residency. The main heading is "Attendance Accounting and Residency". Below this, a paragraph describes the unit's responsibilities: "The Fiscal Standards and Accountability Unit is responsible for the collection of the system's student workload information (Full-Time Equivalent Student) via the Apportionment Attendance Report (CCFS-320) for apportionment and lottery revenue allocation purposes; monitoring of Title 5 of the California Code of Regulations and the California Education Code for the requirements affecting student attendance accounting for purposes of state allocations, including in the maintenance of the Student Attendance Accounting Manual; administration of the Maintenance Allowance Program for non-district students; processing of Attendance Allowance Requests; the review of college academic calendar requirements, including as related to Flexible Calendar operations; and classification guidance to community college districts." A contact information section follows: "Contact: For questions about Attendance Accounting and Residency, please contact the Fiscal Standards and Accountability Unit at fiscalstandards@cccco.edu." Below this is the heading "CCFS-320". On the right side of the page, there is a sidebar with a menu containing "Attendance Accounting and Residency", "COVID-19 Response Block Grant", and "Fifty Percent Law". The main content area is titled "Report" and contains a list of links under three categories: "Attendance Accounting", "Emergency Conditions Allowance", and "Mandated Holidays". The "Attendance Accounting" category includes links for "COVID-19 Guidance - Attendance Accounting for Noncredit Courses and Exception Related to Distance Education Lab Courses (PDF)", "Frequently Asked Questions as of August 10, 2020: Attendance Accounting - COVID-19 Emergency Conditions (PDF)", "College Term Length Multipliers - Fiscal Year 2019-20", and "Q&A Concerning Compliance with California Code of Regulations, Title 5 Section 58051.5". The "Emergency Conditions Allowance" category includes links for "Novel Coronavirus (COVID-19) Guidance - Attendance Accounting Implications and Guidance (revised) (PDF)" and "CCFS-313: Attendance Allowance Request Due to Emergency Conditions". The "Mandated Holidays" category has a "+" sign next to it. The "Residency Determination" category also has a "+" sign next to it. At the top right of the page, there is a search bar and navigation links for "HOME", "STUDENTS", "COLLEGE PROFESSIONALS", "ABOUT US", and "SEARCH".

Attendance Accounting

- Attendance accounting refers to the procedure used to calculate full-time equivalent students or full-time equivalent student (FTES) for a particular course.
- FTES are calculated based on contact hours entered into the CCFS-320 system. All FTES should be reported for State apportionment whether or not funding is available

What is FTES?

- FTES is equivalent to 525 hours of student instruction
- Derived from one full-time student enrolled in 15 units per semester, which would normally equate to 15 Class hours per week
- Districts are required to report all resident and nonresident FTES, regardless of whether funding is available for some of those FTES
- Only resident FTES can be claimed for state apportionment

FTES Reporting Periods

First Period (P1) – July 1 thru December 31 (data is annualized)

Due to Chancellor's Office by January 15

Second Period (P2) – July 1 thru April 15 (data is annualized)

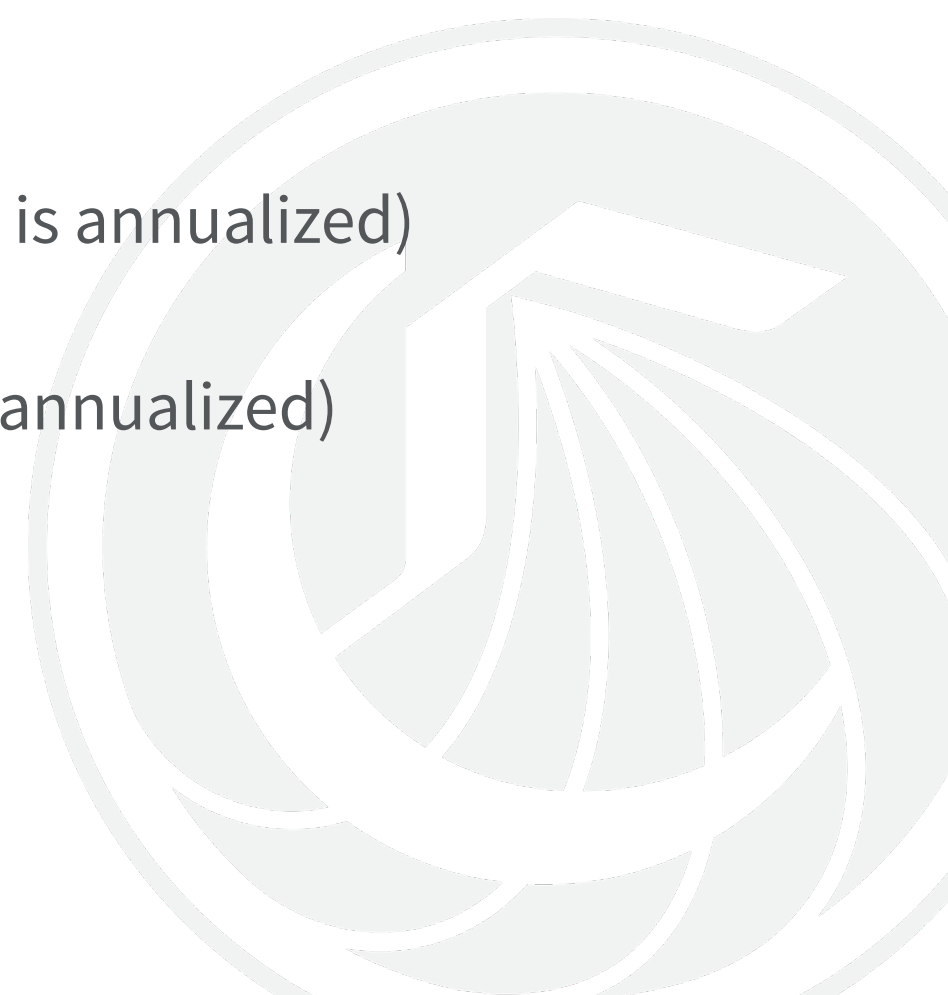
Due to Chancellor's Office by April 20

Annual Report – July 1 thru June 30

Due to Chancellor's Office by July 15

Recal Report – Revisions to Annual Report

Due to Chancellor's Office by November 1



Attendance Accounting Procedures

- Procedures are outlined in California Code of Regulations (CCR) title 5 section 58003.1.
- The attendance accounting procedure applied is based on attributes of the course:
 - Type of course (credit or noncredit)
 - Scheduling pattern
 - Length of course (semester length or short term)
 - Mode of instruction (online vs face to face)

Attendance Accounting Procedures

- Weekly Student Contact Hour
- Daily Student Contact Hour
- Actual Hours of Attendance (Positive Attendance)
- Alternative Attendance Accounting Method -Credit
- (Independent Study/Work Experience)
- Alternative Attendance Accounting Method –Noncredit (Noncredit Distance Education)

Attendance Accounting for Noncredit Courses

There are only two attendance accounting procedures that may be used for noncredit courses.

- Actual Hours of Attendance (Positive Attendance)
 - T5 58003.1(e)
 - Used for face-to-face noncredit courses
- Alternative Attendance Accounting –Noncredit
 - T5 58003.1(f)(2)
 - Used for noncredit courses offered through distance education

Alternative Attendance Accounting Noncredit Distance Education Example

Example FTES Calculation for a six-week course:

- Determine the WSCH factor:
 - 5.0 hours/week instruction
 - 10.0 hours/week outside study
 - .5 hours/week meeting with instructor
 - 15.5 hours/week total 15.5 hours x 6 weeks (length) = 93 total hours

$$\text{WSCH factor} = 93 \text{ hours} / 54 = 1.722$$

Alternative Attendance Accounting Method Noncredit Distance Education

Example FTES Calculation for a six-week course:

Calculate FTES:

- 24 students actively enrolled at First Census (20% point)
- First Census SCH = $1.722 \times 24 \times 17.5 = 723.24$
- 20 students actively enrolled at Second Census (60% point)
- Second Census SCH = $1.722 \times 20 \times 17.5 = 602.70$
- FTES = $[(723.24 + 602.70)/2] / 525 = 1.26$

Out of Class Hours

Hours students are expected to engage in course work outside of the classroom.

The expected outside-of-class hours are approved by the college and/or district curriculum committee.

The total hours of outside-of-class work expected shall be noted in the course outline of record.

Course Outline of Record

- All courses are required to have a course outline of record (COR).
- The COR should include all components identified in title 5 section 55002(c)(2).
- It is especially important that the total hours be accurate for noncredit courses using the alternative attendance accounting procedure because the total hours identified in the COR are used in the calculation of FTES.
- For those that are out of date, colleges should submit updated course outline of record as well as the respective course or program record and any affected supporting documentation through the Chancellor's Office Curriculum Inventory (COCI) system by April 1, 2021.

Supporting Documentation

Per T5 §58030, districts are required to adopt procedures and internal controls that will document all:

- Course enrollment
- Attendance
- Disenrollment
- Support documentation (records) should enable an independent determination of the accuracy of FTES submitted by the district

Supporting Documentation

- Positive Attendance Courses
 - Colleges should maintain supporting documentation or source documents that prove the total number of hours each student attended
- Alternative Attendance Courses
 - Colleges should maintain supporting documentation or source documents that show the student was in the class at the 20% point and 60% point

COVID-19 Attendance Accounting Exemptions

- Executive Stay-at-home order signed in March 2020
- All courses converted to distance education starting March 2020
- For courses in progress as of March 2020, provided guidance allowing colleges to estimate FTES for positive attendance courses that were converted to distance education
- Beginning in Summer 2020, noncredit courses offered via distance education should be using the alternative attendance accounting procedure to calculate FTES

FS 20-04 COVID-19 - Attendance Accounting Implications and Guidance

- Issued in April 2020, immediately following the conversion from face to face to distance education modality
- FS-20-04 allowed districts to continue to use the planned face-to-face Attendance Accounting Method for courses that were transitioned to distance education.
- For positive attendance courses, this exemption allowed colleges to temporarily estimate the number FTES that would have been generated had the course not been converted to distance education only for courses in progress as of March 2020.

FS 20-09 - Phase Out of Certain Emergency Allowances for Attendance Accounting Methods

- Issued in August 2020
- Beginning Spring 2021 semester or quarter, all courses delivered through online instruction must convert to the appropriate attendance accounting method per title 5 section 58003.1.
- Course that offers any distance education (hybrid or fully online) typically uses Alternative Attendance Accounting method
 - CCR, Title 5, Section 58003.1(f)
- Distance education courses can use other attendance accounting method if taught synchronously (weekly, daily, positive attendance).

FS20-12 COVID-19 Guidance - Attendance Accounting for Noncredit Courses (cont'd)

- Issued in December 2020
- Open entry/open-exit noncredit courses that permit students to enroll at any point throughout the term should use the alternative attendance accounting procedure.
- Under this procedure, attendance is captured based on two points in the course, the 20% point and the 60% point.
- Instructors determine the number of students actively enrolled as of these two points.

FS20-12 COVID-19 Guidance - Attendance Accounting for Noncredit Courses

- [Chancellor's Office Memo FS 20-12](#) directed colleges to review the course outline of record for these courses to ensure they are current and accurate in terms of the total hours.
- For any COR that is out of date, colleges should submit updated course outline of record as well as the respective course or program record and any affected supporting documentation through the Chancellor's Office Curriculum Inventory (COCI) system by April 1, 2021.

Frequently Asked Questions (FAQs)

- Estimating FTES for positive attendance noncredit courses being offered via distance education
- Calculating FTES for short term noncredit courses offered via distance education

FAQ 1

1. Do districts still have the option to estimate FTES for positive attendance noncredit courses being offered via distance education?

The option to estimate FTES for positive attendance courses was available only for courses that were in progress and being offered face to face in March 2020 when the transition to online education occurred. Following that term, colleges should be applying the alternative attendance accounting procedure for noncredit courses.

FAQ 2

2. How should attendance be calculated for short term noncredit courses offered via distance education? What about open-entry/open-exit courses?

These courses should apply the Alternative Attendance Accounting procedure for noncredit courses. Under this procedure, attendance is captured based on two points in the course, the 20% point and the 60% point. This procedure is not ideal since it was designed to be used for semester length courses only, however, it is the best option as we work to develop a procedure that is more appropriate for noncredit open-entry open-exit courses.

Questions?

