



Association of Chief Business Officials
California Community Colleges

2021 ACBO Spring Conference

What You Need To Know About Student Attendance Accounting

Tuesday, May 18, 2021

What You Need To Know About Student Attendance Accounting

Wrenna Finche

Assistant Vice Chancellor, College Finance and Facilities Planning, CCCC

Felipe Lopez

Vice President of Business Services, Cerritos College

John Mullen

Senior Consultant, College Finance and Facilities Planning, CCCC

Elias Regalado

Associate Vice President, Finance and Administrative Services, Foothill College

Natalie Wagner

Director of Fiscal Standards and Accountability, CCCC

An Overview

Attendance Accounting for the California Community Colleges

John Mullen

Senior Consultant

College Finance and Facilities Planning

California Community Colleges Chancellor's Office



Student Centered Funding Formula

General apportionments are based on three calculations:

- **Base Allocation**, largely reflecting enrollment
- **Supplemental Allocation**, based on numbers of students receiving a Promise grant, a Pell grant, or covered by AB 540
- **Student Success Allocation**, based on numbers of students earning degrees or credit certificates, transferring to four-year colleges and universities, and achieving other success outcomes

Base Allocation

- This principal component of the funding formula is largely based on the number of credit and noncredit units of Full-Time Equivalent Student (FTES) generated by the college's educational programs.
- This module explains how FTES is calculated.
- Understanding the complex details of FTES calculation is important in planning and scheduling credit and noncredit courses to maximize FTES yields, and to ensure compliance with Title 5 reporting requirements.

Full-Time Equivalent Student

1 FTES =

1 student

15 hours per week

2 semesters of 17.5 weeks

(3 quarters of 11.67 weeks)

= *525 contact hours*



FTES Calculation

- Clock Hour
- Class Hour
- Passing time/break
- Partial class hour
- Multiple hour class



Clock Hour

- A 60-minute time frame that may begin at any time.
- Examples:
 - 0800 to 0900
 - 0810 to 0910
 - 0820 to 0920

Class Hour

- A period of not less than 50 minutes of scheduled instruction or examination
- There can be only one “class hour” in each “clock hour,” except as provided for multiple hour classes.
- A “class hour” is commonly called a “contact hour” or “Student Contact Hour.”

Passing Time/Break

- Each clock hour is composed of one class hour segment and a segment referred to as “passing time” or a “break.”
- No additional attendance may be claimed for the 10-minute segment, except for multiple-hour classes.

Multiple Hour Class

- Each 50 minutes exclusive of breaks is a class hour.
- A partial class hour beyond the last full clock hour is counted from the 51st minute of the last full clock hour.

Multiple Hour Class

- No break is allowed in the last full clock hour or the partial class hour.
- The divisor for the partial class hour is 50.

Multiple Hour Class

- Example: 7:00 p.m. to 10:05 p.m.

PCH: 9:51 – 10:05 = 15 min.

$15/50 = 0.3$

Total Contact Hours: 3.3

Calculate the Contact Hours

Class meets from

- 0900 to 0950
- 0900 to 1000
- 0900 to 1005
- 0900 to 1050
- 0900 to 1100
- 0900 to 1105
- 0900 to 1130

Contact hours

1.0
1.0
1.3
2.0
2.0
2.3
2.8

Attendance Accounting Methods

- An appropriate attendance accounting method must be associated with each class section.
- How the instruction is provided for a particular class determines the attendance accounting method(s) that may be used for that section.
- Whether the class meetings are **synchronous** or **asynchronous** is a major factor in choosing the right attendance accounting method for a class.

Synchronous Instruction

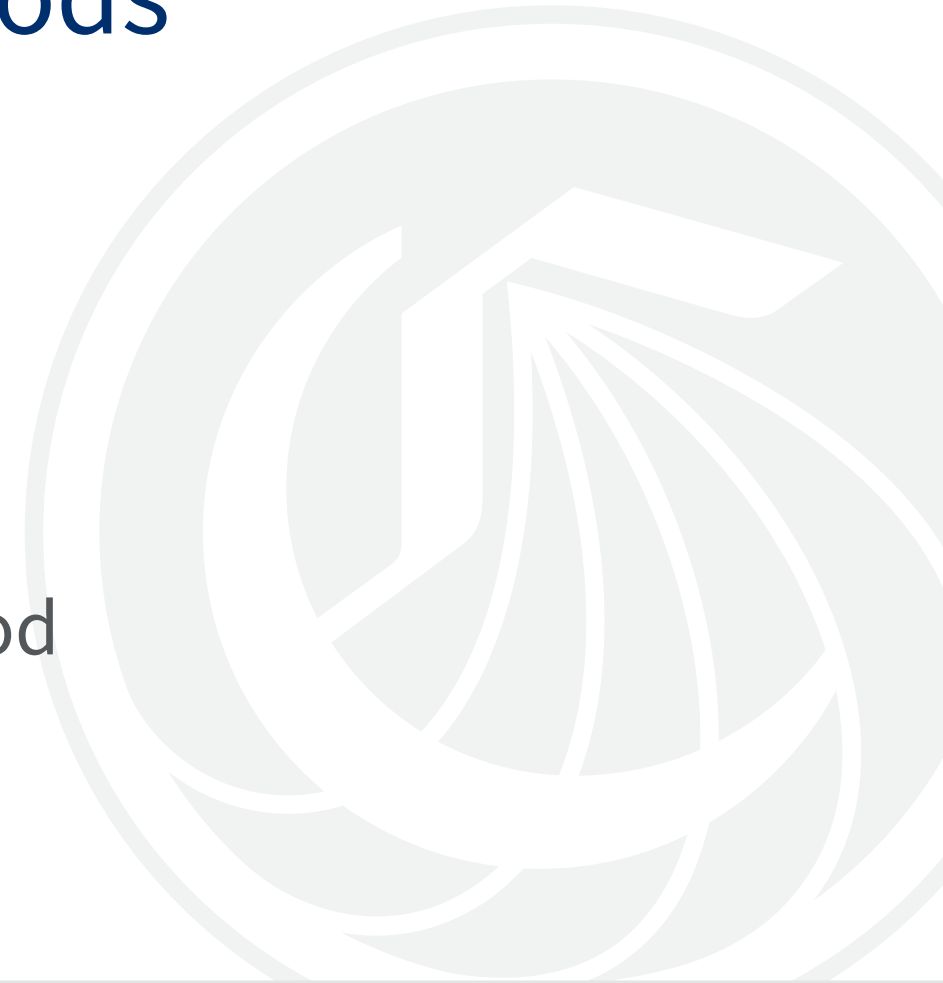
- Instruction is synchronous when the instructor and students meet together at the same time.
- They may meet together either **in person** in a classroom, laboratory, or other physical setting, or **virtually** using online technology that permits two-way communication.
- However class meetings are organized, the instructor must be able to determine the presence or absence of each enrolled student at each class meeting.

Asynchronous Instruction

- Instruction is asynchronous when it is provided to students at different times. Many distance education classes allow students to receive instruction at times of their choosing.
- Some classes are taught with a combination of synchronous and asynchronous instruction. In determining the appropriate attendance accounting method for a class, if **any portion of the instruction** (not homework) is provided asynchronously, the instruction for the class section as a whole is considered to be asynchronous.

Attendance Accounting Methods

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



Choosing an Appropriate Attendance Accounting Method

For classes with **synchronous** instruction:

- Weekly Student Contact Hour
- Daily Student Contact Hour
- Actual Hours of Attendance (Positive Attendance)

For classes with **asynchronous** instruction:

- Alternative Attendance Accounting Method (Independent Study/Work Experience)
- Noncredit Distance Education

Weekly Student Contact Hour Method

- Primary terms only; synchronous instruction only
- Course coterminous with primary term
- Must meet regularly every week of the term
- Same number of contact hours each week including TBA hours
- No deductions for holidays

Census Week

- The week nearest to 20% of the number of weeks in the primary term
- Census date is Monday of census week
- If that Monday is a holiday, census date is the following day

Term Length Multiplier

- TLM is the number of weeks in primary term with at least three days of instruction and/or examination
- The term length multiplier for each college is set by the CCC Chancellor's Office based on the college's academic calendar
- Maximum TLM: 17.5 for semesters
 11.67 for quarters

FTES Calculation (WSCH Method)

- Multiply Census Week WSCH by the TLM and divide by 525

$$\text{FTES} = (\text{CWSCH} \times \text{TLM}) / 525$$

- Example: Class meets 3 hours/week
30 students enrolled on Census Day
TLM = 17.5
 $\text{FTES} = (3 \times 30 \times 17.5) / 525 = 3.00$

Daily Student Contact Hour Method

- Synchronous instruction only
- Course meets five or more days
- Meets the same number of hours on each scheduled day, including any TBA hours
- NOT coterminous with primary term
- No hours counted for holidays

Census Day

- The **day of the class meeting** that is nearest 20% of the number of days the course is scheduled to meet
- When the census day falls on the first day the class meets, census is taken on the second day.

Course Length Multiplier

- CLM is the number of days the course is scheduled to meet (i.e., the number of class meetings).

FTES Calculation (DSCH Method)

- Multiply Census Day DSCH by the Course Length Multiplier and divide by 525

$$\text{FTES} = (\text{CDSCH} \times \text{CLM}) / 525$$

- Example: Course meets 2 hours per day
30 students enrolled on Census Day
Course meets on 24 days
 $\text{FTES} = (2 \times 30 \times 24) / 525 = 2.74$

Actual Hours of Attendance Method (Positive Attendance)

- Based on actual count of enrolled students **present** at each class meeting; synchronous instruction only
- Courses meeting fewer than five days
- Courses irregularly scheduled with respect to the number of days per week or the number of hours on scheduled days
- All in-person noncredit courses

FTES Calculation (Positive Attendance)

- Divide total hours of actual attendance by 525

$$\text{FTES} = \text{PAH} / 525$$

Alternative Attendance Accounting Methods (Independent Study/Work Experience)

- Asynchronous instruction
- Alternative Attendance Accounting **WSCH** Method for courses coterminous with primary term
- Alternative Attendance Accounting **DSCH** Method for all other courses

FTES Calculation

(Alternative Attendance Accounting Methods)

- Multiply number of students enrolled as of census by the number of “weekly contact hours”; multiply by the Term Length Multiplier; divide by 525.
- $FTES = (\# \text{ Students} \times \text{“WCH”} \times TLM) / 525$

Noncredit Distance Education Method

- The Alternative Attendance Accounting Procedure – Noncredit is used for noncredit distance education courses. It is the only procedure that can be used for distance education courses taught asynchronously.
- FTES calculation is based on the number of students actively enrolled as of two census dates, one at the 20% point of the course duration, and one at the 60% point.

Noncredit Distance Education Method

- Prior to the Covid-19 pandemic, districts were advised that open entry/open exit noncredit distance education courses must be taught synchronously and use the Positive Attendance method for FTES calculation.
- As a temporary solution to permit FTES reporting for open entry/open exit asynchronous noncredit distance education classes, students who enroll in such classes after the first census may be counted in the second census provided that they remain actively enrolled at that point.

Noncredit Distance Education Method

- The first step in the attendance accounting process is to calculate the weekly student contact hour (WSCH) factor.
- The WSCH factor is used to calculate the student workload as of each of two census dates (20% point and 60% point) in the duration of the course).

Noncredit Distance Education Method

To derive the WSCH factor, determine the number hours of coursework required for the class by adding together:

1. Total number of hours of instruction or programming to be received by students
2. Number of hours expected for outside-of-class work as noted in the approved course outline
3. Any instructor hours as defined by T5 §55204 for distance education courses, or by T5 §55234 for independent study courses

Noncredit Distance Education Method

The next step is to divide the total number of hours of required coursework by 54. The resulting quotient is the WSCH factor that is multiplied by the number of students enrolled as of the two census dates.

The student contact hours thus derived are multiplied by 17.5. Note that the factor of 17.5 is to be used irrespective of the length of the course.

Noncredit Distance Education Method

Report the student contact hours for the noncredit distance education course as of the two census dates.

The average of the contact hours is divided by 525 to calculate the FTES for the course.

The next slides present an example of FTES calculation for a noncredit distance education course.

Noncredit Distance Education Method

Calculating the FTES for an example of a six-week noncredit distance education course:

1. Determine the WSCH factor:

5.0 hours/week	instruction
10.0 hours/week	outside study
<u>.5</u> hours/week	meeting with instructor
15.5 hours/week	

15.5 hours/week x 6 weeks (length) = 93 total hours

WSCH factor = 93 hours ÷ 54 (instructional measure) = 1.722

Noncredit Distance Education Method

2. Calculate FTES

24 students actively enrolled at First Census (20% point)

First Census Student Contact Hours = $1.722 \times 24 \times 17.5 = 723.24$

20 students actively enrolled at Second Census (60% point)

Second Census Student Contact Hours = $1.722 \times 20 \times 17.5 = 602.70$

The FTES is the average of the Student Contact Hours at First and Second Census, divided by 525:

$FTES = (723.24 + 602.70) / 2 \div 525 = 1.26$

CCFS-320 Reporting Periods

- First Period: July 1 – December 31
- Second Period: January 1 – April 15
- Third Period: April 16 – June 30
- Reports due:
 - January 15 (First Period Report)
 - April 20 (Second Period Report)
 - July 15 (Annual Report)

Additional CCFS-320 Report Due Dates

- To correct data reported in the Annual CCFS-320 Report that was filed by June 30, a district may file a **Recal CCFS-320 Report** by October 1 for Lottery purposes.
- A final amended CCFS-320 for Recalculation purposes may be filed by November 1.

When to Report a Section

- Attendance for weekly and daily census sections is reported in the period in which the census date falls.
- Attendance for positive attendance sections is reported in the period in which the last class meeting occurs.

When to Report a Section

- **Summer Shift Exception:** Attendance for daily census sections with census date before July 1 and ending date after July 1 may be reported in either fiscal year.

Curriculum Alignment

CONSISTENCY is the magic word:

- Catalog
- Course Outlines of Record
- Schedule of Classes – Printed Version
- Online Class Listings
- Class Syllabi



Frequently Observed Errors

- Hybrid courses inappropriately assigned to the Weekly Census or Daily Census method
- Daily Census courses with “weekly” lab hours
- Summer courses assigned to Weekly Census
- Summer courses reported in the wrong year, or reported in both years
- Outdated or inaccurate Course Outlines of Record in the Chancellor’s Office Curriculum Inventory System
- **Catalog** hours reported rather than **Schedule** hours
- TBA hours irregularities

2020 SAAM Update

Notable Changes

Elias Regalado
Associate Vice President
Finance and Administrative Services
Foothill College



2020 SAAM Update

Background:

- The SAAM is a set of statutory and regulatory related guidelines related to California Community College FTES and other student workload measures for apportionment purposes and student residency classification. Thus, the SAAM is intended to be a primary reference tool for districts.
- In the years since the last formal revision of the SAAM, there have been many significant changes in statute and regulation which impact student attendance accounting and student residency classification.

2020 SAAM Update

Background:

- In addition to providing guidance related to student attendance accounting and student residency classification, the SAAM provides vital information on a number of related subjects, such as academic calendars, flexible calendar programs, admission and enrollment, course scheduling, and other conditions affecting apportionment eligibility.

2020 SAAM Update

Statutory/Regulatory Directives Applicable to the SAAM:

- Fulfillment of the statutory requirement that attendance shall be recorded and kept according to rules and regulations prescribed by the Board of Governors. (EC section 84500)
- Fulfillment of the documentation requirements set forth in T5 that have been developed to promote standardized accurate reporting of data used for calculating the State general apportionment, and to facilitate audits of related community college records (T5 section 58000)

2020 SAAM Update

Statutory/Regulatory Directives Applicable to the SAAM:

- Fulfillment of the statutory “Uniform Residency Requirements” (commencing with ECS 68000 et seq.) and corresponding rules and regulations adopted by the Board of Governors (commencing with T5 section 54000)
- Title 5 section 58050, along with other sections of Title 5 and applicable statutes, provide the conditions for claiming attendance for state apportionment purposes

2020 SAAM Update

2020 SAAM Released December 2020:

- In December 2020, the CCCCCO released the 2020 SAAM, which incorporated relevant changes from updated statutes and regulations, previously passed federal and state legislation, Chancellor's Office memorandums/advisories, and other related guidance
- Going forward, the SAAM will be a living document and the CCCCCO will make updates as needed due to changes in statute, regulations, or Chancellor's Office guidance.

2020 SAAM Summary of Updates

All Chapters

- Updated references to Education Code, Title 5 regulations, Legal Advisories/Opinions, and other administrative guidelines
- Updated hyperlinks and references to sections/page numbers within the chapters

Chapter 1: General Requirements

- Locally adopted holidays
- Immediate supervision and control (“line of sight”)

2020 SAAM Summary of Updates

- Academic calendars, including Flexible and Compressed calendars
- Mandated and Other (local) Holidays
- Two Dual Enrollment Tracks: CCAP and Non-CCAP
- Admission of Special Part-Time Students (can enroll in up to **11.00** units per term for Non-CCAP dual enrollment rather than the 11.99 noted in the older manual and up to 15 units/4 courses per term for CCAP dual enrollment)

2020 SAAM Summary of Updates

- Adult School/CC Noncredit Program Special Part-time Student: Adult student pursuing a HS Diploma or HS equivalency certificate
- Admission of Inmate Students, including that the exemption from “open course” requirements previously only applicable to local jails and federal correctional facilities is now also applicable to **State** correctional facilities, with funding based on the corresponding rate for Credit, Noncredit, or CDCP Noncredit courses
- Compliance with “full funding” statutory and regulatory provisions
- Supplemental learning assistance and tutoring regulations

2020 SAAM Summary of Updates

- Apprenticeship attendance FTES reporting option: Districts now have the option to report apprenticeship student attendance as FTES on the CCFS-320 (Apportionment Attendance Report) if specified requirements are met and not reported as RSI hours on the CCFS-321 (Apprenticeship Attendance Report)
- Course repetition and course withdrawal rules and requirements
- Instructional Services Agreements and “Employee of the District” provisions

2020 SAAM Summary of Updates

- Open Enrollment Exceptions: clarified to also include CCAP classes that occur on HS campuses during the regular school day and courses for inmates of State correctional facilities
- Apportionment eligibility of nonresident students enrolling in Noncredit courses: only while living in California, but no longer required that they have been lawfully admitted to the U.S.

2020 SAAM Summary of Updates

Chapter 2: Residency

- Evidence of intent
- “Financial independence” determination
- Digital/Electronic Signatures: A district may authorize the electronic submission of any form or document and the use of digital signatures for any documents requiring a signature as prescribed by T5 section 54300
- Student enrolling exclusively in noncredit courses shall not be subject to residence classification requirements pursuant to ECS 68086

2020 SAAM Summary of Updates

- Military personnel and dependents, including federal VACA Act compliance
- Updated list of Visa/Immigration statuses that are precluded from establishing domicile in the United States
- List of steps that must be taken (and possible evidence) by an individual precluded from establishing domicile to change their status, making them eligible to establish domicile
- Updated list of citizenship/immigration statuses/visa types that make a student eligible to establish residence for tuition purposes

2020 SAAM Summary of Updates

- DACA Students: Updated guidance concerning residence classification and AB 540 eligibility status for students that are approved for federal DACA status
- Cross-enrollment through the Online Education Initiative Consortium and acceptance of residency determination from another district
- Updated residency classification provisions applicable to Foster Youth students

2020 SAAM Summary of Updates

- Updated listing of mandatory exemptions from payment of Nonresident Tuition, including under:
 - AB 540 (expanded eligibility via inclusion of CCC Credit/Noncredit and Adult Education attendance pursuant revised ECS 68130.5)
 - Specified SIV visa holders and refugee students pursuant to ECS 68075.6
 - Specified U.S. Citizen children of deported parents pursuant to ECS 76140
 - All qualifying nonresident “Special Part-Time students” pursuant to ECS 76140, including qualifying Adult School/Community College Noncredit Program Special Part-time Students
 - In all of these cases, student attendance is eligible to be reported for apportionment purposes

2020 SAAM Summary of Updates

Chapter 3: Attendance Accounting

- Enrollment in two or more sections of the same credit course during the same term and overlapping enrollments
- Requirements related to “Hours To Be Arranged” (TBA)
- The exception related to distance education courses with a lab component utilizing the alternative attendance accounting procedure

2020 SAAM Summary of Updates

- Clarification concerning course scheduling and contact hour computations, including for “multiple hour classes”
- Clarifying that an enrollment only counts for apportionment purposes if that enrollment results in an evaluative or nonevaluative symbol being recorded on the student’s transcript
- Enrollment limitations and restrictions discussion and referral to “Credit Course Repetition Guidelines”
- Alternative Attendance Accounting Procedures

2020 SAAM Summary of Updates

Chapter 4: Audit Accountability

- Updated regulatory references
- Added clarification regarding dropped students for nonattendance
- Added clarification indicating that the five-year period for holding districts harmless against any audit citing not resolved within five years does not apply where the Chancellor finds deliberate district misrepresentation in connection with claims for state or federal funding.

2020 SAAM Summary of Updates

- Updated references for the Alternative Attendance Accounting Procedure
- Updated to include references to online or “electronically” submitted course records/documents

2020 SAAM Summary of Updates

Addendum Concerning Academic Calendars, Course Scheduling, and Related Topics

- This addendum, which includes information on the flexible calendar program, issues related to compressed and flexible calendars, and related scheduling patterns for weekly census courses has been incorporated into the SAAM by reference.

2021 Recent Developments

Regulatory Changes
Excused Withdrawals
HyFlex Courses
Special Part-Time Students

Natalie Wagner
Director of Fiscal Standards and Accountability
College Finance and Facilities Planning Division
California Community Colleges Chancellor's Office

FS 20-12 COVID-19 Guidance - Attendance Accounting for Noncredit Courses

- [Chancellor's Office Memo FS 20-12](#) issued in December 2020
- All noncredit DE courses, including 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.

FS 20-12 COVID-19 Guidance - Attendance Accounting for Noncredit Courses

- 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. Updates should be made through the Chancellor's Office Curriculum Inventory (COCI) system by April 1, 2021.
- Title 5 section 58009 provides an exception for distance education lab courses, permits districts to use the number of contact hours that would be generated in a face-to-face laboratory course (rather than units).

Proposed Regulatory Changes

Title 5 sections 58003.1 and 58009

- Approved at the March BOG Meeting, still working with DOF to finalize.
- Proposes to allow compressed calendar districts to use 17.5 (or 11.67 for Quarter Calendars) as Term Length Multiplier for Credit Distance Education courses.
- The formula for calculating FTES for distance education courses uses the number of units rather than hours so compressed calendar districts lose FTES when using their lower TLM.

Proposed Regulatory Changes

Title 5 section 58161

- Existing regulations limit the number of times a community college district may claim apportionment for an enrollment that results in an EW granted due to extenuating circumstances.
- There is no limit when an EW is granted due to emergency or extraordinary conditions.
- CCCCCO is working on a change to T5 section 58161 to remove the limit on claiming apportionment for EWs granted due to extenuating circumstances. If approved, EWs, regardless of the reason granted, would have no limit on the number of times a district may claim apportionment.

FAQs related to Excused Withdrawals

1. Can districts continue to grant an Excused Withdrawal (EW) to students who drop a class after the census date due to circumstances related to COVID-19?

Yes

2. Is there a limit on the number of times a district may claim apportionment for enrollments that result in an EW?

For EWs granted as a result of an extraordinary condition such as COVID-19, there is no limit on the number of times that a district may claim apportionment for this enrollment. There is a limit on claiming apportionment for EWs granted due to extenuating circumstances.

FAQs related to Excused Withdrawals

3. Can districts continue to grant refunds to students who drop as a result of circumstances related to COVID-19?

Yes, however, beginning in spring 2021, these refunds may not be deducted on the Enrollment Fee Revenue Report submitted to the Chancellor's Office for apportionment purposes.

3. Can districts report FTES generated by students who drop a course due to circumstances related to COVID-19 and receive a refund on the CCFS-320 report?

Yes. Student fee refunds have no impact on the college's ability to report contact hours on the CCFS-320 report.

FAQ posted to the CCCCCO Website [here](#).

HyFlex Courses – Attendance Accounting

- HyFlex courses are scheduled as face-to-face synchronous instruction, with option for students to attend scheduled class sessions virtually.
- May use a synchronous instruction attendance accounting procedure.
- Instructor **must document** attendance as required for the procedure.

Attendance Accounting Procedures

Synchronous Instruction

- Weekly Census
- Daily Census
- Positive Attendance

Asynchronous Instruction

- Alternative Attendance Accounting Procedure

HyFlex Courses- Attendance Accounting

- The determining factor is whether the course contains any portion of instruction offered asynchronously.
- If the course includes any portion of instruction or option to attend via asynchronous distance education, the course should use the alternative attendance accounting procedure in calculating FTES.
- If all the instruction is occurring synchronously during scheduled class meetings, either in person or via zoom, the course could use weekly census, daily census, or positive attendance depending on the attributes of the course.

Center FTES

- Pursuant to Title 5, section 58771, pre-existing distance education courses may not be transferred to a center.
- With the majority of courses being offered via distance education in 2020-21, districts should continue to attribute FTES to the appropriate center or college.
- Colleges should review published catalogs and use local discretion to determine appropriate location to attribute FTES.

Non-CCAP Dual Enrollment Maximum Units for Special Part-Time Students

- Education Code 76001 (d) states:
“ a special part-time student may enroll in up to, and including, 11 units per semester...”
- SAAM and CDAM formerly read 11.99 units. Both have been revised to read **11.00** units.

Non-CCAP Dual Enrollment Maximum Units for Special Part-Time Students

- 2020-21 annual financial audit: noncompliance with this requirement will be considered a discussion item in order to give districts time to correct the issue and ensure that non-CCAP special part-time students are enrolled in no more than 11.00 units.
- Beginning in 2021-22, auditors should verify that colleges are capping enrollment for special part-time students at 11.00 units and issue audit findings for any colleges that are classifying students enrolled in more than 11.00 units as special part-time students.

Questions?

Contact:

Fiscal Standards and Accountability Unit
Chancellor's Office
California Community Colleges
fiscalstandards@cccco.edu

