



# Standardized Attendance Accounting Method FAQ

December 6, 2024

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## GENERAL

### 1. How should a district assess when to move to the new Standardized Attendance Accounting Method?

It is recommended that districts conduct this analysis first:

**Step 1:** Run a prior year schedule through the new Standardized Attendance Accounting Method.

**Step 2:** Is the **total college FTES** the same or higher?

If YES, consider transitioning at P2 or Recal in 2024-2025, or when the district is ready.

If NO, then wait to transition to the new Standardized Attendance Accounting Method either in 2025-2026 or no later than 2026-2027 P1. You will want to determine the types of courses that are generating fewer FTES under the Standardized Attendance Accounting Method and determine why this is occurring.

- If, for example, it is because lab hours are no longer getting funded, then consider other curricular options that might serve students well. These options may include, creating a corequisite support course, either credit or noncredit, to attach to the course, or evaluate the mixture of lecture and laboratory units to achieve a similar student contact value that awards units appropriately to the student, is fundable in the regulations, and permissible by local board policy.
- If, fractional units are considered good for students, then confirm that your Board Policy allows for fractional units, either half units or quarter units, and utilize them as appropriate.

## **2. Is the new Standardized Attendance Accounting Method in addition to existing attendance accounting methods?**

No. The Standardized Attendance Accounting Method will replace weekly census, daily census, and the alternative attendance accounting method for credit courses. Open entry/open exit credit courses are not eligible for the Standardized Attendance Accounting Method and will use positive attendance. There will be some flexibility in the implementation phase, but beginning in 2026-27, the vast majority of credit courses will use the Standardized Attendance Accounting Method.

## **3. Do the changes to attendance accounting impact noncredit attendance accounting methods?**

No. There were no changes made to the attendance accounting methods used for noncredit courses. Noncredit courses will continue as positive attendance or alternative attendance accounting (noncredit) for distance education noncredit courses.

## **4. After transitioning to the new standardized attendance accounting method, does the district still have the option to use positive attendance for any credit course?**

Yes. Districts still have the option to use positive attendance to calculate FTES for any credit course pursuant to title 5 section [58003.2\(c\)\(4\)](#).

## **NEW ATTENDANCE ACCOUNTING CALCULATION**

## **5. How is FTES calculated under the Standardized Attendance Accounting Method?**

Under the standardized Attendance Accounting Method, FTES is calculated by multiplying the standardized total hours by the number of students actively enrolled at census and dividing by 525. The standardized total hours is the number of units of lecture and/or lab as stated on the Course Outline of Record (COR) multiplied by the standard multipliers provided in the regulation. Some colleges use activity as a third type of unit. For those activity units listed on the course outline of record per local board policy, the unit multiplier is 36 hours for semester colleges and 24 hours for quarter colleges

- Standard hours per unit of lecture = 18 hours for semester colleges and 12 hours for quarter colleges.

- Standard hours per unit of activity = 36 hours for semester colleges and 24 hours for quarter colleges
- Standard hours per unit of lab = 54 hours for semester colleges and 36 hours for quarter colleges.

Examples:

3-unit lecture course, semester college  
 $3 \text{ units} * 18 \text{ hours} = 54 \text{ standardized total hours}$   
 $54 \text{ total hours} * 30 \text{ students} = 1620 / 525 = 3.09 \text{ FTES}$

2-unit activity course, semester college  
 $2 \text{ units} * 36 \text{ hours} = 72 \text{ standardized total hours}$   
 $72 \text{ total hours} * 30 \text{ students} = 2160 / 525 = 4.11 \text{ FTES}$

1-unit lab course, semester college  
 $1 \text{ unit} * 54 \text{ hours} = 54 \text{ standardized total hours}$   
 $54 \text{ total hours} * 30 \text{ students} = 1620 / 525 = 3.09 \text{ FTES}$

## **6. How is FTES calculated for courses that have both lecture and lab components under the new standardized attendance accounting method?**

For courses that have both a lecture and lab component, the district would calculate the standardized total hours for lecture and the standardized total hours for lab and sum the two. See example below.

3 unit lecture course with 1 unit of lab, semester college  
 $3 \text{ units} * 18 \text{ hours} = 54 \text{ standardized total hours (lecture)}$   
 $1 \text{ unit} * 54 \text{ hours} = 54 \text{ standardized total hours (lab)}$   
 $54 + 54 = 108 \text{ standardized total hours (lecture and lab)} * 30 \text{ students} = 3240 / 525 = 6.17 \text{ FTES}$

## **7. What if the COR does not break out lecture and lab units?**

The COR in the college's curriculum management system is expected to delineate units or hours of lecture and units or hours of lab, and the COR should delineate the expected content and outcomes for each. Thus, the COR must list lecture and laboratory separately.

## 8. What if you have lab hours that do not equate to a full unit (i.e., consist of a fractional unit)?

Consider a hypothetical COR that consists of the following contact hours breakdown:

	Contact	Homework	Total Hours	Units p/Cat.
Lecture, Theory, etc.	54	108	162	3
Activity, Lab w/Hmwrk, etc.	0	0	0	0
Lab, Clinical, WEE, etc.	18	0	18	0.33

In this hypothetical scenario, if your Board Policy only allows for fractional units in multiples of 0.5 increments, then a college will only be able to collect 3 units of apportionment. If, however, the Board Policy allows fractional units in multiples of 0.25 increments, then the college would be able to collect 3.25 units of apportionment and the student will earn 3.25 units, reflected on their transcript. We would caution colleges to evaluate, especially transfer courses, the validity of fractional units.

## 9. Can we use the multiplier of 18 hours per lecture unit even if the course is not scheduled for 18 hours per lecture unit?

Yes. The attendance accounting calculation is not tied directly to the way the course is scheduled. All credit courses will use the standard multipliers as stated in the regulation and do not need to make changes to the course schedule as long as courses are scheduled appropriately. Colleges should continue scheduling courses in accordance with the minimum requirements of 48-54 contact hours listed in the Course Outline of Record for a 3-unit lecture course, as stipulated in § [55002.5](#),

## CENSUS DATE

### 10. When is the census date for courses using the Standardized Attendance Accounting Method?

The regulatory changes added section [58001](#) which contains a list of related definitions. Census date is defined in the section as follows:

(d) "Census date" for credit courses means the day closest to the end of the first twenty (20) percent of a course's length. Students in attendance on the census date may be claimed for apportionment.

To calculate the census date for all courses, the district should count all days from the course start date to the course end date (including Saturday, Sunday, and holidays) and find the 20% point. Students actively enrolled as of the census date may be claimed for apportionment.

As is current practice, colleges may use the same census date for all courses with the same start and end week. Thus, full term classes at a college with 17.5 weeks of instruction should use  $17.5 \times 0.2 = 3.5$ . So, the beginning of week 4 is the census date for these courses. Full-term classes at compressed calendar districts with 16-week terms should use  $16.0 \times 0.2 = 3.2$ . So, the beginning of week 3 is the census date for these courses.

## **TRANSITIONING TO THE NEW METHOD**

### **11. Are all districts required to transition to the new attendance accounting method at the same time?**

No. There is some flexibility for implementing the new Standardized Attendance Accounting Method. In 2024-25 and 2025-26, districts have the option to transition to the new attendance accounting method or to continue using existing attendance accounting methods. Beginning in 2026-27, all districts will use the Standardized Attendance Accounting Method for credit courses. All colleges within the district must transition at the same time.

### **12. Does the district need to tell the Chancellor's Office when they transition to the new attendance accounting method?**

Yes. Each district will inform the Chancellor's Office within the CCFS-320 system that they have made the transition to the new attendance accounting method. All districts must name one contact, this can be an existing CCFS-320 user, who will make the transition to the new attendance accounting method in the CCFS-320 system. The Chancellor's Office will reach out to all districts in the coming months regarding this new contact person. Districts will have the option to transition at P2 or R1 of 2024-25, P1 or R1 of 2025-26, or wait until 2026-27 P1, when all districts will be required to use the new attendance accounting method.

### **13. What is the deadline to transition to the new method?**

The deadline to transition to the new method is 2026-27. Beginning in 2026-27 P1, the existing attendance accounting methods will no longer be in regulation. However, districts have the option of transitioning to the new standardized attendance accounting method in 2024-25 or 2025-26.

**14. Does the Standardized Attendance Accounting Method use the units value or hour value from the Course Outline of Record?**

Unit Value. The calculation for the Standardized Attendance Accounting Method is based on the units as stated in the COR. The reason for this is to provide equal funding for a course regardless of how the course is scheduled. So, a 3-unit course will be funded the same regardless of whether it is in-person, online, hybrid, short term, irregularly scheduled, compressed calendar, etc.

**15. Is there an option to use the new standardized attendance accounting method for some courses and the existing attendance accounting methods for other courses?**

No. All courses must transition to the new attendance accounting method at the same time. There is no option to use the Standardized Attendance Accounting Method, and also the existing attendance accounting methods. Once a district transitions to the Standardized Attendance Accounting Method, all courses must make the transition in the same period.

**16. If a district transitions early, do they have the option to switch back?**

No. Once a district transitions to the new Standardized Attendance Accounting Method, they will remain on that method. There is no option to go back-and-forth between the Standardized Attendance Accounting Method, and the existing attendance accounting methods. So, if a district transitions at 2024-25 P2, they will not have the option to switch back at 2024-25 R1. The district will stay with the new Standardized Attendance Accounting Method permanently. Transitioning period is a local decision.

**17. If a district transitions to the new Standardized Attendance Accounting Method at the Recal period, what should be reflected in the CCFS-317?**

The CCFS-317 is completed within the CCFS-320 system and requires a separate certification signature. The CCFS-317 is used to state the reason for the FTES adjustment or correction. For districts transitioning to the new standardized attendance accounting method at R1 in 2024-25 or 2025-26, it would be fine to add a sentence to the CCFS-317 stating that the FTES values changed as a result of the district's transition to the new attendance accounting method.

## **COURSE SCHEDULING AND THE COURSE OUTLINE OF RECORD**

### **18. Were any changes made to the rules for course scheduling?**

No. There were no regulatory changes made related to course scheduling. The recent regulatory changes only impact attendance accounting, meaning the formula used to calculate FTES, they make no changes to course scheduling or the minimum hours to award a unit of credit. Districts should continue to follow current regulation § [55002.5](#) Credit Hour Definition. That means a 3-unit lecture course must have 48-54 scheduled student contact hours. which states that one unit of credit shall require a minimum of 48 semester hours of total student work or 33 quarter hours of total student work, which may include hours inside or outside-of-class.

### **19. How are holidays treated under the Standardized Attendance Accounting Method?**

On the attendance accounting side, under the prior methods, for weekly census courses, holidays counted as an instructional day. The reason for this is that weekly census courses must meet for the same number of hours per week so the holidays counted as a meeting day, otherwise the course would not meet the same number of hours per week and would have to use daily census. For short term courses (daily census courses) holidays did not count as a meeting day, so the college would count the total meeting days (not counting the holidays) and would schedule the course for the appropriate hours based on the credit units. The FTES calculation for the Standardized Attendance Accounting Method is not tied to the course schedule, so whether the college counts the holiday as a meeting day or not does not impact the FTES calculation.

It is important to keep in mind however, that holidays do not count toward the scheduled instructional hours. Districts need to make sure that courses are scheduled with 16-18 scheduled contact hours per unit so that there is enough instructional time to warrant awarding a unit of credit for the student. For example, if there is a 1 unit lecture course scheduled for 6-weeks that meets only on Mondays from late Jan to March (6 Mondays) and there are two Monday holidays for Lincoln day and Washington day, the course would need to be scheduled for the appropriate hours to award a unit of credit.

In this example, since the course meets only 4 times instead of 6, the meeting time should be adjusted to meet the minimum hours, 16-18, to award the one unit of credit. So each meeting time would need to be scheduled for 4 to 4.5 hours in this example.

**20. What if there are hours listed on the COR but no units associated with those hours. Example lab hours on the COR but 0 lab units?**

Under the new attendance accounting regulations, these hours would not be eligible for apportionment since no units are associated with the time and students are not awarded units for their time. Colleges should consider the approach of scheduling hours of contact in such a way that students do not earn units. Colleges may consider noncredit or credit co-requisite courses that satisfy the same goals of adding un-transcribed hours. Colleges may adjust their unit values of lecture and laboratory, also. For example, a 3 unit lecture with 18 hours of un-transcriptable lab will meet at least 66 hours. A 2.5 unit lecture with 0.5 units of lab will meet for at least 64 hours and may serve the curricular needs. Articulation and local board policy regarding the awarding of credit should govern these decisions.

**21. Do we have to update the hours in COCI to reflect the standard hours?**

No. There were no changes made to the rules around course scheduling, as long as courses are scheduled in accordance with title 5 section [55002.5](#), there should not be a need to update COCI.

**22. If a course has both lab and lecture components, would the units be calculated based on the main instructional method (i.e. lecture, lab) listed in COCI?**

No. Colleges should not be using data from COCI, instead they should be using the breakout of lecture and lab units as listed on the COR in the district curriculum management system. Colleges each have local curriculum processes which are governed by local board policies on how they keep track of units and hours broken out by lecture and lab.

**23. How does the Standardized Attendance Accounting Method calculation work for courses that are scheduled with TBA hours?**

TBA is a method of scheduling that does not impact the units of credit awarded for the course, as long as students are completing the TBA hours as required. If it is a credit course with units listed on the COR, the course could use the Standardized Attendance Accounting Method, as long as it is not an open entry/open exit course. Districts would use the units as listed on the COR in the Standardized Attendance Accounting calculation.



## **COURSE TYPES**

### **24. Will the new standardized attendance accounting method be used for distance education courses?**

Yes. All credit courses with the exception of open entry/open exit courses credit courses will use the new Standardized Attendance Accounting Method. This includes distance education courses.

### **25. What types of credit courses are not eligible to use the new attendance accounting method?**

The only courses not eligible to use the Standardized Attendance Accounting Method are open-entry/open-exit credit courses. In the past, in-service training courses were required to use positive attendance, however, a regulatory change effective in 2015 removed the requirement that in-service training courses use positive attendance, allowing these courses to use any appropriate attendance accounting method.

### **26. Can the Standardized Attendance Accounting Method be used for work experience courses?**

Yes. The Standardized Attendance Accounting Method may be used for Work Experience courses as long as they are not open entry open exit courses, in which case, they would need to use positive attendance. Instructors would need to track the number of units that each student is completing to calculate the FTES and should maintain records of the units for audit purposes. Pursuant to title 5 section [55253](#) one unit of credit is awarded for every 54 hours of work experience.

### **27. Can the Standardized Attendance Accounting Method be used for variable unit courses?**

Yes. The Standardized Attendance Accounting Method may be used for these courses as long as they are not open entry/open exit courses, in which case, they would need to use positive attendance. For variable unit courses, the calculation would work similarly to the alternative attendance accounting method, which is used for these courses under the prior methods, except that the standard multiplier of 18 hours (12 for quarter colleges) would be used instead of the 17.5 used in the alternative attendance accounting method. Any variable unit courses with a lab component would use the standard multipliers for lab (54 hours for

semester colleges and 36 hours for quarter colleges) for any units of lab. Instructors should maintain records of the units for audit purposes.

For variable unit courses, the units vary in the COR, however, instructors should be tracking the number of enrolled units for each student individually. The enrolled units should be used in the calculation. Records of student enrollment should be maintained for audit purposes.

## **28. Can arranged Hour Credit Classes use the Standardized Attendance Accounting Method?**

Yes. As long as these are not open entry open exit courses, they would use the total units in the calculation regardless of how the course is scheduled. The new attendance accounting method is decoupling scheduling from apportionment, so courses will be funded by the course units and not based on how the course is scheduled. Records of student enrollment should be maintained for audit purposes.

## **29. Would a dual enrollment course that has been required to use positive attendance because of the irregular scheduling pattern continue to use the positive attendance method?**

No. Dual Enrollment credit courses would be eligible for the Standardized Attendance Accounting Method as long as they are not open-entry/open-exit courses. Most credit courses that use positive attendance under the prior attendance accounting rules will be eligible to use the Standardized Attendance Accounting Method. The only credit courses that will require using positive attendance are those that are open-entry/open-exit.

## **F-FACTOR AND TLM**

## **30. Do the regulatory changes impact the district's Term Length Multiplier (TLM)? Do compressed calendar districts maintain their compressed TLM or use 17.5?**

No. The regulatory changes do not impact the districts TLM. Districts will maintain their current TLM which should be used in determining appropriate scheduling patterns. Once the district transitions to the Standardized Attendance Accounting Method, they will use the standard multipliers outlined in the regulation, rather than the TLM in the calculation of FTES. The multipliers are 18 hours per unit of lecture and 54 hours per unit of lab for semester colleges, and 12 hours per unit of lecture and 36 hours per unit of lab for quarter system colleges. The TLM is not

used in the new Standardized Attendance Accounting Method but is still used by our facilities team in the calculation of WSCH funding.

### **31. Will districts have the option of using the F-factor with the Standardized Attendance Accounting Method?**

F-factor is only usable for positive attendance and noncredit alternative attendance accounting methods. The F-factor is a multiplier used in the CCFS-320 to adjust the units of FTES so that districts do not lose FTES as a result of faculty participating in flexible calendar activities. Colleges are allowed to generate apportionment even though they may choose to close the college for professional learning experiences for employees. Title 5 Section [55729](#) provides procedures for adjusting the actual apportionment eligible FTES to what would have been generated had the flexible activities not been permitted and instruction had taken place instead. The FTES adjustment is based on the type of courses affected by the flex activities.

Under the prior attendance accounting rules, districts had the option to apply the F-factor to the units of actual FTES generated in courses (other than those assigned to the Weekly Census procedure). This option will remain until districts transition to the new Standardized Attendance Accounting Method.

Once a district transitions to the Standardized Attendance Accounting Method, they will continue to have the option to apply an F-factor for courses using positive attendance and those using the alternative attendance accounting method for noncredit. There will be no option to apply an F-factor for courses using the new Standardized Attendance Accounting Method. Since the Standardized Attendance Accounting Method uses standard multipliers of 18 hours/12 hours per unit of lecture and 54 hours/36 hours per unit of Lab, districts will not experience a loss in FTES generated in courses using this method to calculate FTES as a result of cancelling classes for faculty to participate in flex activities, and therefore will not need an F-factor adjustment to these FTES.

## **MISCELLANEOUS QUESTIONS**

### **32. Will the State work with the different Student Information Systems - Ellucian - Banner, Colleague etc.?**

No. Our office does not work directly with the student information systems and is not familiar with how those systems work but we are happy to answer any questions the colleges have. Districts should work with their vendors to make the necessary updates and can reach out to us if they need assistance in understanding the regulatory changes. All guidance related to the new standardized attendance accounting method is available publicly on our website

and has been sent out over various listservs. Chancellor's Office Memo [FS 24-08](#) provides an overview of the Regulatory Changes.

### **33. When will the MIS system be updated for the new Standardized Attendance Accounting method?**

MIS and the CCFS-320 report are handled by two different divisions at the Chancellor's Office. Chancellor's Office MIS staff are currently working on updating their system to reflect the regulatory changes. More information on MIS updates is forthcoming.

### **34. When will the Student Attendance Accounting Manual be updated?**

The plan is to have the updated Student Attendance Accounting Manual published by 2024-25 P2 (March 2025).

### **35. Is the refund policy going to be adjusted as a result of the new Standardized Attendance Accounting Method?**

No. There were no changes made to title 5 section [58058](#) related to refunds. Districts should provide a refund of enrollment fees for students who drop during the first two weeks of instruction for a primary term-length course, or the 10 percent point of the length of the course for a short-term class. Districts do not need to refund any enrollment fee paid by a student who drops after the first two weeks of instruction for a primary term-length course, or after the 10 percent point of the length of the course for a short-term course, unless the program change is a result of action by the district to cancel or reschedule a class, or if the student was dropped due not meeting a prerequisite.

### **36. What records need to be maintained by the district for audit purposes?**

Districts should maintain the same records that are kept currently for courses using positive attendance and the alternative attendance accounting method. Courses that previously applied the actual hours of attendance method (positive attendance) and change to the standardized attendance accounting method do not need to continue to maintain daily attendance records for audit purposes. No additional documentation is required if using the new standardized attendance accounting method.