



Excused Withdrawals FAQ as of February 22, 2021

Attendance Accounting - COVID-19 Emergency Conditions

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?

Granting EWs to these students is allowed under current title 5 regulations, there is no exemption required to do this. The option to grant excused withdrawals was established in regulation in 2018. Pursuant to California Code of Regulations, title 5 (title 5) section 55024(a)(10) and 58509, a district need not record a withdrawal (W), or grade on the transcript of a student who withdraws due to fire, flood, or other extraordinary conditions such as the COVID-19 pandemic. In these cases, districts are permitted to record no evaluative or non-evaluative symbol. Districts also have the option of recording an EW for these students.

Additionally, title 5 , section 55024(e) allows districts to grant an excused withdrawal to a student who withdraws due to specific events beyond their control such as a job transfer, family illness, incarceration, transfer or release from a jail or prison, immigration actions, accidents, illnesses, or other student specific circumstances. Excused withdrawals are not counted toward progress probation and dismissal calculations or toward the number of permitted student withdrawals.

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

For excused withdrawals that are 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, or contact hours, for this enrollment. An extraordinary condition is defined in title 5 section 58146 and includes events such as a fire, flood, earthquake, an epidemic, and others. COVID-19 qualifies as an extraordinary condition, therefore, there is no limit on the number of times a district may claim apportionment, or contact hours for the attendance of a student granted an EW due to circumstances related to COVID-19.

There are other instances under which an EW may be granted that are subject to limitations on the number of times that a district may claim apportionment, or contact hours for the enrollment. For excused withdrawals that are granted as a result of extenuating circumstances, a district may claim apportionment, or contact hours, for one additional attempt beyond the three (four total attempts total) (title 5 section 58161(e)(2)). Extenuating circumstances are defined in title 5 section 55045 as verified cases of accidents, illness, or other circumstances beyond the control of the student, but not necessarily related to an “extraordinary condition” as described above.

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

There is nothing in regulation that prevents colleges from providing refunds to students who drop a course as a result of circumstances related to COVID-19 (now or going forward). However, please note that 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.

Pursuant to title 5, sections 58508 and 58509, districts are required to provide enrollment fee refunds during the first two weeks of a primary term-length course or by the ten percent point of a short-term course. Districts may also provide a full enrollment fee refund when withdrawal was necessary due to emergency conditions which caused the closure of the college or made it difficult or impossible for the student to attend courses, such as in a pandemic.

To support students during the March 2020 transition to online learning due to the COVID-19 pandemic, the Chancellor’s Office encouraged districts to reduce the administrative burden on students requesting to withdraw and to provide full refunds of student enrollment fees. Memo [FS 20-04 Novel Coronavirus \(COVID-19\) Guidance - Attendance Accounting Implications and Guidance \(revised\)](#) and the [Frequently Asked Questions on Attendance Accounting – COVID-19 Emergency Conditions](#), question 9, described that COVID-19 related refunds may be recorded in a separate contra-revenue account and allowed districts to reduce the total amount of student enrollment fees reported on the [Enrollment Fee Revenue Report](#) for apportionment purposes. Per Memo [FS 20-09](#), beginning with the Spring 2021 semester or 2020-21 Winter Quarter, the COVID-19 related enrollment fee refunds may no longer be deducted from the total enrollment fees reported to the Chancellor’s Office for 2020-21.

4. 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?

For weekly and daily census courses, as well as courses on the alternative attendance accounting procedure, districts may report FTES for any student who is actively enrolled as of the census date, even if the student later drops the course, as long as that enrollment results in an evaluative or nonevaluative symbol (including an EW). For positive attendance courses, FTES may be claimed based on an actual count of enrolled students present at each class meeting. Student fee refunds have no impact on the college's ability to report contact hours on the CCFS-320 report.

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.