

Date: October 25, 2017
To: Chief Business Officials/Business Managers
From: Shelley Stiles, Director External Fiscal Services
Judy Thomson, Director External Fiscal Services
Subject: Firestorm Recovery Attendance Accounting

We continue to offer our support to Districts and Charters throughout this period of recovery from the firestorm disaster. The following guidelines for accurate attendance accounting are outlined below and attached.

Emergency Closures

A day on which school was not held due to an emergency condition should be marked “Emergency Closure” days. To calculate the Average Daily Attendance (ADA) for a school site granted an approved emergency closure through the J-13A waiver, the District/Charter should deduct the number of emergency days from the total number of days in the reporting period. This will cause the divisor in the ADA calculation for that school to be smaller and the resultant product to only reflect attendance on the days school was actually in session. If the closure was not district-wide, the affected school should be totaled and calculated separately. This is done by updating the district/school’s attendance calendar.

Please see the attached examples of how to update school calendars for both AERIES and School Wise. For other Student Information System please contact your software provider for support.

Absence days related to fire/air quality after school is open

You should collect attendance for absences after re-opening and record in your student information system per your District/Charter procedures and policies, then clear them as usual. A district/charter may choose to create an absence code to track absences related to the disaster.

- Independent Study:
 - **Student in a district school** must be on independent study a minimum of five consecutive school days in order to receive ADA. If a student’s independent study contract drops below the minimum due to the emergency closure days then the contract is void.
 - **Student in a charter school** should refer to the charter’s procedures and policies as there is no minimum five day rule per the state.
- Material Decrease occurs when the attendance of a school or program is less than 90% of ‘normal’ during, or for a reasonable time after, an emergency event. If a district has suffered a material decrease in attendance, it may apply for the material decrease credit. Instructions on calculating the material decreases are included with the J-13 waiver. Contact your SCOE accountant for individualized help.

J-13A Waiver

It is important to remember that districts will need to complete a Form J-13A, Request for Allowance of Attendance Because of Emergency Conditions by **June 30th, 2018**. Waivers will cover instructional minutes and material decreases in addition to closed days. It is suggested that you hold off on filing the J-13 Waiver until the district/charter has an accurate view of the attendance.

If you have questions, please email the SCOE Help Desk at helpdesk@scoe.org or call your SCOE accountant.