

Welcome & Introduction

- ❖ Panel Introductions:
 - ❖ Becky McCall- Shasta College
 - ❖ Valerie Minott-Mitchell- Ventura County Community College
 - ❖ Arthur Golovey- California Community Colleges Chancellor's Office
 - ❖ Dave Vigo- Peralta Community College
 - ❖ Matt Richmond- Madera Community College
- ❖ Who we are: Accounting Method Assessment Team
- ❖ Setting: Ventura Community College Monthly Board Meeting-Presenting to the Board
- ❖ College Example: Ventura County Community College District
 - ❖ Multi College CCC
 - ❖ Ventura College- Average FTES Annually =9,500-10,000
 - ❖ Moorpark College-Average FTES Annually =10,000-11,000
 - ❖ Oxnard Collage- Average FTES Annually =4,500-5,000

Ventura County Community College District

Analysis of Standardized Attendance Accounting Method



BOARD OF TRUSTEES MEETING

APRIL 25TH, 2025

Agenda

- ❖ Background
- ❖ Student Attendance Accounting Methodology (Current vs. New)
- ❖ Impact on Full Time Equivalent Students (FTES)
- ❖ Challenges with Courses
- ❖ Student Centered Funding Formula (SCFF)
- ❖ Risk Management
- ❖ Recommendations
- ❖ Timeline

Standardized Attendance Accounting Method Implementation Timeline

- On March 25, 2024, the Board of Governors approved new regulations to introduce the new Standardized Attendance Accounting Method (SAAM), which will replace some existing attendance accounting methods for credit courses.
- This will have a positive and/or negative impact on Districts Total Computational Revenue (TCR) which is calculated by the Student Centered Funding Formula (SCFF)
- The purpose of this change is to simplify the calculation, but ultimately to encourage innovative/creative course scheduling while not penalizing districts fiscally.
- In FY 2024-25 and FY 2025-26, districts have the option of using prior attendance accounting methods or transition to SAAM.
- All districts must adopt the SAAM by FY 2026-27.

Current Student Attendance Accounting Methodology Calculation:

Current Weekly Census Method:

$$\frac{(\# \text{ of Contact Hours} \times \text{students}) \times \text{TLM}}{525} \equiv \# \text{FTES}$$

Standard contact hours are as follows:

1 Unit of Lecture= 18 hours

1 Unit of Lab= 54 hours

Example: 4 Units Lecture Course with 27 students

$$\frac{(4 \text{ units} \times 27 \text{ students}) \times 17.5}{525} \equiv 3.6 \text{ FTES}$$

NEW Student Attendance Accounting Methodology Calculation:

NEW Method:

$$\frac{\text{Standard Total Hours (Units on COR x's Standard Hours) x # of Students}}{525} \equiv \#FTES$$

Standard contact hours are as follows:

1 Unit of Lecture= 18 hours

1 Unit of Lab= 54 hours

Example: 4 Units Lecture Course with 27 students

$$\frac{(4 \text{ units} \times 18 \text{ hours} = 54 \text{ Standard Hours}) \times 27 \text{ Students}}{525} \equiv 3.70 \text{ FTES}$$

Overall Impact on FTES

Current Methodology Projected 2024/2025 P2 Credit FTES

Credit FTES - 23,075.30

Special Admit – 1869.00

Total- 24,944.30

New Methodology Projected INCREASE 2024/2025 P2 Credit FTES

Credit FTES - 23,536.79

Special Admit- 1906.38

Total- 25,443.17

For all three colleges, an overall estimated increase of 2% with the new attendance accounting method.

Internship Classes w/10 Students

Internship Classes – 2 unit class, 10 students enrolled

Current FTES Formula: $(\text{Units} \times \text{Census Enrollment} \times \text{Term})/525)$

$$(2 \times 10 \times 17.5) / 525 = \mathbf{0.667 \text{ FTES}}$$

Standardized FTES Formula: $(\text{Hours} \times \text{Census Enrollment})/525)$

Internships are categorized as lab hours (54 hours per unit)

$$(2 \times 54 \text{ hrs.}) = 108 \text{ hrs.}$$

$$(108 \times 10) / 525 = \mathbf{2.057 \text{ FTES}}$$

+ 1.39 FTES Gain

English Composition w/27 Students

English Composition Course with 27 Students Enrolled

Campus/Course	Current Method	Standardized Method	Difference
Moorpark: ENGL M01A	3.60 FTES	3.70 FTES	0.1 FTES
Oxnard: ENGL R101	3.60 FTES	3.70 FTES	0.1 FTES
Ventura: ENGL V01A	4.95 FTES	4.62 FTES	-.33 FTES

English Composition w/27 Students

VC Example: ELA V01A – 4 unit class, 27 students enrolled

Lecture Units: 3.5 = $(3.5 \times 18 = 63 \text{ hrs.})$

Lab Units: 0.5 = $(0.5 \times 54 = 27 \text{ hrs.})$

Total: $63 + 27 = 90 \text{ hours}$

Current FTES Formula: $(\text{Units} \times \text{Census Enrollment} \times \text{Term})/525$

$(3.5 \text{ lecture units} = 2 \text{ lab units}) \times 27 \times 17.5 / 525$

$(5.5 \times 27 \times 17.5) / 525 = 4.95 \text{ FTES}$

Standardized FTES Formula: $(\text{Hours} \times \text{Census Enrollment})/525$

$(90 \times 27) / 525 = 4.62 \text{ FTES}$

- 0.33 FTES

SAAM Impact on Student Centered Funding Formula (SCFF)

Fiscal Year	Projected TCR if SAAM Implemented in FY 2024-25	Projected TCR if SAAM Implemented in FY 2026-27	TCR Gain if SAAM Implemented in FY 2024-25	% TCR Gain
FY 2024-25	\$ 228,379,335	\$ 227,112,955	\$ 1,266,380	0.56%
FY 2025-26	\$ 233,928,953	\$ 232,631,800	\$ 1,297,153	0.56%
FY 2026-27	\$ 241,166,249	\$ 239,624,000	\$ 1,542,249	0.64%
FY 2027-28	\$ 249,920,584	\$ 249,025,635	\$ 894,949	0.36%
FY 2028-29	\$ 258,642,810	\$ 258,642,810	\$ -	0.00%
Total TCR Gain		\$ 5,000,731		

Assumptions:

All SCFF data remains flat at 2024-25 P2 level.

Implementation of SAAM results in a 2.00% increase in credit and special admit credit FTES.

COLAs based on latest projections from School Services of California.

Recommendation:
Implement SAAM in FY 2024-25 to maximize SCFF funding.

Result: additional \$5.0 million in SCFF funding compared to waiting until FY 2026-27.

SAAM Impact on Student Centered Funding Formula (SCFF)

Fiscal Year	Projected TCR if SAAM Implemented in FY 2025-26	Projected TCR if SAAM Implemented in FY 2026-27	TCR Gain if SAAM Implemented in FY 2025-26	% TCR Gain
FY 2024-25	\$ 227,112,955	\$ 227,112,955	\$ -	0.00%
FY 2025-26	\$ 232,631,800	\$ 232,631,800	\$ -	0.00%
FY 2026-27	\$ 240,302,652	\$ 239,624,000	\$ 678,652	0.28%
FY 2027-28	\$ 249,920,581	\$ 249,025,635	\$ 894,946	0.36%
FY 2028-29	\$ 258,642,810	\$ 258,642,810	\$ -	0.00%
Total TCR Gain		\$ 1,573,598		

If SAAM were implemented in FY 2025-26, district would gain \$1.6 million in SCFF funding.

This gain is \$3.4 million less compared to if SAAM was implemented in FY 2024-25.

Assumptions:

All SCFF data remains flat at 2024-25 P2 level.

Implementation of SAAM results in a 2.00% increase in credit and special admit credit FTEs.

COLAs based on latest projections from School Services of California.

SAAM Impact on Student Centered Funding Formula (SCFF)

- There are mechanisms in the SCFF such as comparison to prior year FTES base, restoration and growth that limit how much FTES can be funded in the formula.
- If the SAAM were implemented in FY 2024-25, Ventura County CCD would require roughly \$262,000 in growth funding for FTES to be fully funded in the SCFF.
- Ventura County CCD’s growth authority for FY 2024-25 is \$343,000. The additional FTES would be fully funded in the SCFF.
- FTES increases in outyears will rely on SCFF growth authority to be funded.
 - Advocate for additional statewide growth funding – Chancellor’s Office 2025-26 system budget request includes additional growth funding.
 - Manage enrollment outreach efforts to align with amount of growth appropriated in the state budget to avoid unfunded FTES.

Risk Management Plan

- Risk Identification
 - Data inaccuracy
 - Lack of training
 - System integration issues
 - Funding loss
 - Reduced instructional flexibility
 - Creates student confusion
- Risk Mitigation Strategies
 - Training & education
 - Technology alignment
 - Policy & procedures update
 - Communication plan
 - Monitoring & auditing

Risk Management Plan

- Contingency Plan
 - Corrective reporting procedure for post-submission errors
 - Keep backup records of attendance for audit purposes
 - Assign a FTES compliance lead or team
- Review & Improve
 - Schedule biannual reviews
 - Collect feedback
 - Adjust strategies

Recommendations

- Feb 2026 submit Recalc for new Standardized Accounting method – 2024/25
 - Maximize FTEs
 - Additional \$5M over the next 4 years
- Establish cross-functional Steering Committee
 - Multi-year planning – Scheduling, Enrollment Targets, SCFF
 - Aligning reporting/Data Integration (Technology & I/R)
 - Review Legal Requirements, Board Policy, Administrative Regulations, Collective Bargaining Contracts for other impact/considerations
 - Training and Communication for staff

Timeline



Questions?