

# Welcome & Introduction

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- ❖ 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

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# Agenda

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- ❖ 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

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- 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:

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## Current Weekly Census Method:

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

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

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

# NEW Student Attendance Accounting Methodology Calculation:

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## NEW Method:

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

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

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

# Overall Impact on FTES

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## **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

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**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

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## 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

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**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:**  $(\text{Units} \times \text{Census Enrollment} \times \text{Term}) / 525$

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

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

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

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

**- 0.33 FTES**

# SAAM Impact on Student Centered Funding Formula (SCFF)

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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**

**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.**

## *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)

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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)

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- 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

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- 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

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- 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

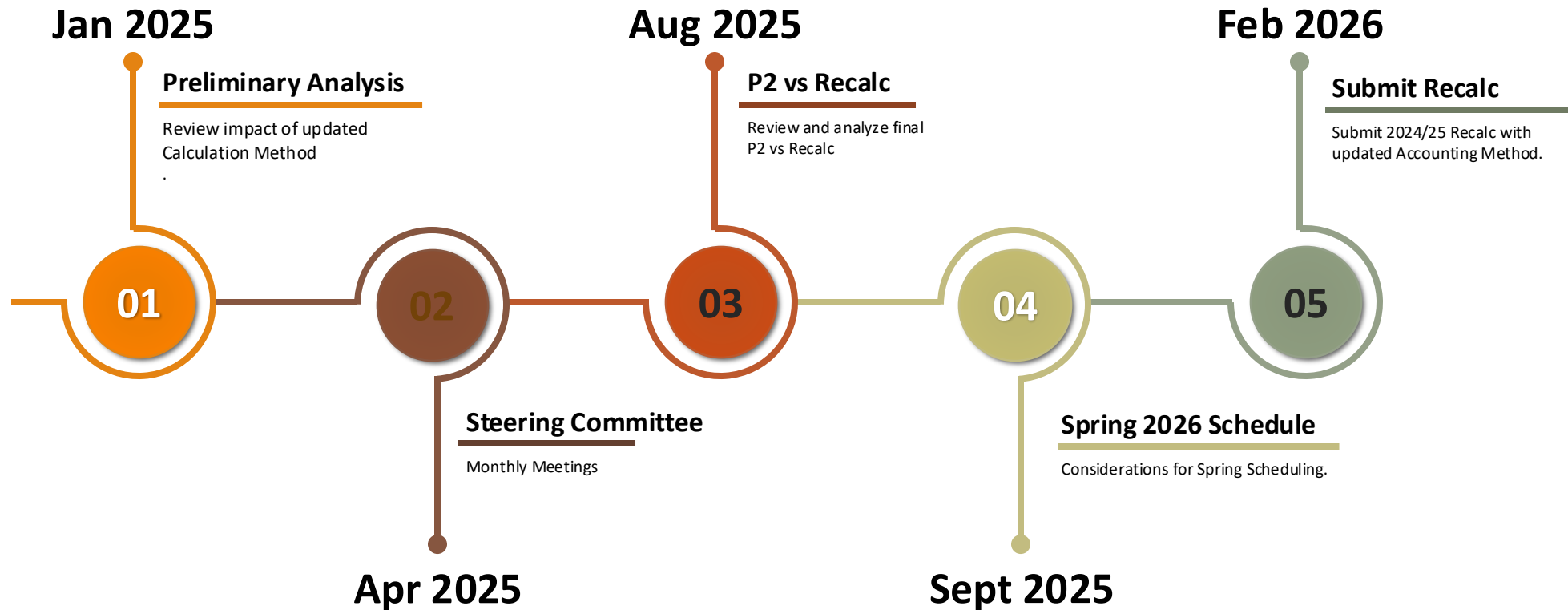
# Recommendations

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- 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



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*Questions?*

