MEMORANDUM

May 27th, 2025

FS 25-04 | Via Website and Email

TO: Chief Executive Officers
Chief Business Officers
Chief Instructional Officers
Academic Senate Presidents

FROM: Christopher (Chris) Ferguson, Executive Vice Chancellor
College Finance and Facilities
Office of Institutional Supports and Success

Rowena Tomaneng, Deputy Chancellor

RE: Standardized Attendance Accounting Regulations Updates

The Board of Governors recently approved new regulations that alter how districts calculate Full-Time Equivalent Students (FTES) for credit courses. Our office issued guidance memo FS 24-08 on September 24, 2024 and an FAQ document containing answers to frequently asked questions on January 15, 2025. This memorandum provides additional clarifying information on the forthcoming changes, Chancellor's Office recommendations, and next steps as districts transition to the new FTES calculations.

Overview of Potential Issues as Districts Transition

A few issues have been brought to our attention as districts are beginning to transition to the new Standardized Attendance Accounting Method. These issues are summarized as follows:

Issue 1: Units not Broken out by Lecture and Lab on the COR

Some districts have stated that the Course Outlines of Record (COR) do not identify the lecture units and lab units separately. Instead, the COR states only the total units for the course. However, the COR hours have been established and prorated in accordance with Title 5 §55002.5 and their board policy on unit values.

Example: A course identified as lecture/lab in the COR is scheduled with 36 hours of lecture and 54 hours of lab. The total units stated on the COR is 3 units, however the units are not labeled as lecture units or lab units.

Chancellor’s Office Recommendations

The new Standardized Attendance Accounting method computes FTES based on the number of units of lecture, lab, and activity instruction as stated in the course outline of record. The multipliers are different for each type of instruction (lecture, lab, activity) so districts need to identify how many units and the type of units to compute FTES for each course.

The COR is expected to delineate units and hours of lecture, activity, and lab and should define the expected content and outcomes for each[1]. If the COR delineates the hours only and states the total units for the class without separating into lecture, lab, and activity, the district may compute the units based on the hours and use those unit values in the Standardized Attendance Accounting method computation of FTES as long as they are not claiming more than the total units as stated on the COR.

Considering the example above, one could easily compute that 1 unit is attributed to the lab hours (54 hours per unit) and 2 units are attributed to the lecture hours (18 hours per unit x 2 = 36 hours). The total of 3 units matches the total units listed on the COR. In computing FTES using the Standardized Attendance Accounting method, the district could use the lecture multiplier for 2 units and the lab multiplier for 1 unit. See example below:

- 3 unit course (2 units lecture and 1 unit of lab), semester college
- 2 units lecture x 18 hours =36 standardized total hours (lecture)
- 1 unit lab x 54 hours =54 standardized total hours (lab)
- 36 + 54 = 90 standardized total hours (lecture and lab) x 30 students = 2700 / 525 = 5.14 FTES

Going forward, our office recommends delineating the number of units of lecture, lab, and activity separately on the COR to better align with the Standardized Attendance Accounting Method FTES computation.

Issue 2: Lecture Courses Scheduled with Lab Hours, but no Units Awarded for the Extra Hours

A few districts have identified lecture courses that are scheduled with extra lab hours that students attend but there are no units of credit awarded for these lab hours. These districts have expressed concern that they will lose FTES in these courses under the new Standardized Attendance Accounting method compared to the prior methods because they will no longer generate FTES for these extra hours.

Example: A course identified as lecture in the COR is scheduled with 54 hours of lecture and 18 hours of lab. The total units stated on the COR is 3 units (0 units are awarded for the 18 lab hours).

Chancellor’s Office Recommendations

Districts that schedule courses in such a way that students attend extra hours but do not earn units of credit for this time should review courses with this scheduling patten and determine

[1] See ASCCC: THE COURSE OUTLINE OF RECORD: A CURRICULUM REFERENCE GUIDE REVISITED (2017) https://www.asccc.org/sites/default/files/COR_0.pdf for a thorough discussion of units and hours within the COR.

whether these extra hours are necessary and result in better student outcomes. Articulation agreements and local board policy regarding the awarding of credit should govern these decisions. If it is determined that the extra hours are necessary and contribute to improved student success, districts could take one of the following actions to enable the district to continue claiming apportionment for those hours under the Standardized Attendance Accounting Method:

- Adjust the configuration of the unit values for the course. For example, a 3 unit course with 54 hours of lecture and 18 hours of laboratory, meriting 3 units of lecture and 0 units of lab can instead be reconfigured in one of two ways that maintain total units at 3 and total contact hours at 72:
    - For example, a 3-unit lecture (54 hours) with 18 hours of un-transcriptable lab will meet up to 72 hours. A 2.5-unit lecture (45 hours) with 0.5 units of lab will meet for up to 72 hours and may serve the same instructional needs. Articulation and local board policy regarding the awarding of credit should govern these decisions.
- Convert the extra hours to a noncredit or credit co-requisite course that satisfies the same goals of adding un-transcripted hours. Districts that choose this approach should consider possible implications to financial aid or other areas.

Districts vary greatly in their course offerings and scheduling practices. The Chancellor's Office is providing options that may assist in meeting the goal to maintain the level of apportionment generated under the prior attendance accounting methods, for courses with non-traditional scheduling practices. Districts should work locally to determine the best option for students and their particular course offerings.

Additional Year of Flexibility as Districts Transition

The updated regulations require that districts transition to the new Standardized Attendance Accounting method beginning in 2026-27. To allow districts some extra time and accommodate the workload that will be created for those districts that need to amend their course schedules to better align with the Standardized Attendance Accounting Method (Issue 2described above), the Chancellor's Office will allow districts to use hours rather than units to compute FTES through 2026-27 recal. Districts that transition in 2024-25 or 2025-26 may use hours instead of units for those years as well. **Beginning in 2027-28, districts must use units as stated on the COR in calculating FTES under the Standardized Attendance Accounting Method.**

Beginning in 2027-28, districts must use the total units as stated on the COR, meaning if the course is a total of 3 units on the COR, the total of the lecture, lab, and activity units used to compute FTES under the Standardized Attendance Accounting Method should be 3 units.

During this transition time, districts may use hours instead of units as follows:

Example: 3-unit lecture course (54 hours lecture) with an additional 18 hours of lab (0 lab units)

3- unit lecture x 18 hours =54 standardized total hours (lecture)
Add total lab hours 18 hours (lab)
54 + 18 = 72 standardized total hours (lecture and lab) x 30 students = 2160 / 525 = 4.11 FTES

Contact

For questions on the Course Outline of Record, course scheduling, or minimum hours to award a unit of credit, please contact Raul Arambula at rarambula@cccco.edu. For questions on attendance accounting and the CCFS-320, please contact Natalie Wagner at nwagner@cccco.edu or Rafael Artiga Meza at rartiga@cccco.edu.

Cc: Dr. Sonya Christian, Chancellor
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