CHAPTER 3. FULL-TIME EQUIVALENT STUDENT (FTES) ATTENDANCE ACCOUNTING

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CHAPTER 3

FULL-TIME EQUIVALENT STUDENT (FTES) REPORTING PERIODS

General

Full-time equivalent student (FTES) shall be reported on forms prepared by the Chancellor's Office at such times as required by law or regulation.

Reference: ECS 84501, T5 58003.4, CCFS-320

Reporting Dates for State Apportionment Reports (CCFS-320 CCFS-321, CCFS-320F)

- 1. The "first period" reports encompass data for July 1 through December 31 and are due in the Chancellor's Office on or before January 15.
- 2. The "second period" reports encompass data for July 1 through April 15 and are due in the Chancellor's Office on or before April 20 30.
- 3. The "annual" reports encompass data for July 1 through June 30 and are due in the Chancellor's Office on or before July 15.

Reference: ECS 84500, T5 58003.4

Correction of Attendance Errors

Districts are required to correct significant attendance errors found by any means. Special reports or reruns of attendance data for special purposes are no exception. Factors in the apportionment formula consider all districts in total, and any significant attendance report change in one district could impact all other districts. Every effort must be made to report accurate attendance the first time with notification to the Chancellor's Office of any major change in claimed amounts.

Procedures for correcting an officially-submitted CCFS-320 are as follows:

- 1. First Period -- A corrected report is not required since the Second Period Report automatically makes the corrections.
- 2. Second Period -- A corrected report is not required since the Annual Report automatically makes the corrections.
- 3. Annual Report -- Submit a CCFS-317 (FTES Adjustment Application) and a corrected Annual CCFS-320, CCFS-320F, and/or CCFS-321.

Reference: T5 58134

REPORTING DATE PROCEDURES

Census Procedure Courses

For weekly or daily census courses in primary terms, the full-time equivalent student (FTES) is to be reported in the period in which the census accounting procedure is completed, even if the course is not completed by the deadline for reporting.

For summer intersession daily census courses that cross fiscal years, the hours and FTES are to be reported in the fiscal year in which the census occurs, or when the course ends. These FTES can be selected on a courses-by-course basis.

Reference: T5 58010, T5 58782

Actual Hours of Attendance Courses

For courses for which actual student contact hours of attendance procedure is used, the full-time equivalent student (FTES) is to be reported in the period in which the course is completed, even if the course overlaps fiscal years.

Reference: T5 58010

ATTENDANCE

General

1. Only the attendance of persons who have been admitted to the college and are enrolled in one or more approved courses may be counted for apportionment purposes.

Reference: ECS 84500, T5 58050

Hours generated by a student not enrolled in, or not carrying out the instructional activities required of all students in a class, may not be claimed for apportionment purposes. Such students are defined as "auditors".

Reference: ECS 76370; Admin.

2. As a general rule, full-time equivalent student (FTES) cannot be allowed for a student's attendance in two or more courses which meet at the same or overlapping time; or, in two or more sections of the same course.

It must be recognized, however, that certain conditions may force districts to reduce the number of courses and/or course sections scheduled. Without an occasional overlap in schedule, students could be denied the opportunity to complete their studies in a reasonable period of time. In order to accommodate this possibility, two alternatives are suggested that would allow the claiming of FTES:

- a. The college should arrange for the student to take one of the courses as independent study (assuming the course meets the requirements for, and has been approved by, the Chancellor's Office as an independent study course); or,
- b. The college may permit the overlapping schedule if (a) rational justification (scheduling convenience is not one) on a student-by-student basis can be established and can be documented by the college and (b) the college maintains documentation that each student made up the hours of overlap in the course partially or wholly not attended as scheduled at some other time during the same week under appropriate supervision.

Such procedures must be a part of the attendance accounting procedures adopted by the district governing board as required by Title 5 Section 58030.

The issue of overlapping enrollment will continue to be of interest to the Chancellor's Office and the Department of Finance. An audit finding of unsubstantiated overlap will result in the overlap time of one or the other course to be deducted.

Reference: ECS 70902, Admin.

3. Attendance is computed on the basis of regularly scheduled class hours as published in the class schedule or addenda. For courses (other than independent study and work experience education courses) in which some or all of the class hours are "to be arranged (TBA)" documentation is required to substantiate that students are under the immediate supervision and control of the appropriate employee of the district. Students shall be informed on a timely basis of their individual TBA schedule and their responsibility to adhere to the schedule.

"To be arranged (TBA)" contact hours in credit courses which meet coterminously with the primary term (WSCH procedure) shall be scheduled the same number of hours each week of the term. In courses using daily census procedure (DSCH procedure), TBA contact hours shall be scheduled for the same number of hours as for each scheduled day of the course or as a portion of the hours the course is regularly scheduled for each day it meets. Otherwise, attendance for the course must be on a positive attendance basis.

Reference: T5 58003.1, Admin.

4. For courses for which FTES is computed pursuant to Title 5 Section 58003.1(b), (c), and 58752 (census procedure), contact hours of enrollment shall not be counted for a student who is a "drop," "no-show," or a "withdrawal" at the cutoff point for the census day or date (not later than the end of business of the last college day immediately preceding the census day or date). Each college must establish an official procedure for insuring that data computed for the census day or date includes only students who are actively enrolled as of that date.

Reference: ECS 84501, T5 58004

Reporting Categories

Contact hours of the following nondiscrete categories of students must be reported separately for apportionment or other purposes:

a. Students who are state residents.

Reference: ECS 68017, CCFS-320

b. Students who are not residents of California.

Reference: ECS 68018

c. Students enrolled in credit courses.

Reference: T5 58003.2

d. Students enrolled in specified noncredit courses.

Reference: ECS 84757, T5 58007

e. Students enrolled in all in-service training courses in the areas of police, fire, corrections, and other criminal justice system occupations.

Reference: Penal Code Section 832.4, T5 58051(c),(d)

f. Students enrolled in intersessions.

Reference: T5 58003.1(c),(f)

g. Students enrolled in approved courses of independent study (includes distance education credit and noncredit courses).

Reference: T5 58003.1(f)

h. Students enrolled in work experience education courses.

Reference: T5 58003.1(f)

i. Students enrolled in courses who are inmates of any city, county, city and county jail, road camp or farm for adults, or federal correctional facility.

Reference: ECS 84810.5, CCFS-320

j. Students enrolled in basic skills courses.

Reference: ECS 84501, CCFS-320

k. Students enrolled in day courses, generally defined as beginning prior to 1630 hours.

I. Students enrolled in extended day courses, generally defined as beginning on or after 1630 hours.

Reference: CCFS-320

CLASSIFICATION FOR REPORTING OF HOURS OF ATTENDANCE REQUIRED BY FORM CCFS-320

State Resident for Apportionment Purposes

- 1. For a student who has not established residence in California, the following exceptions may in some instances require the determination of classification on a course-by-course basis:
 - a. An adult student lawfully admitted to the United States and enrolled in noncredit English and/or citizenship for foreigners.

Reference: ECS 76380, T5 58003.3

- b. Any adult (including nonresident aliens lawfully admitted to the United States) enrolled in the following noncredit classes:
 - (1) A class in English and citizenship for foreigners.
 - (2) A class in an elementary subject.
 - (3) A class for which high school credit is granted to a person who does not hold a high school diploma.
 - (4) Any class offered pursuant to ECS 8531 through 8534, inclusive.

Note: The actual hours of attendance generated by nonresident students in the specified noncredit courses are converted to FTES and are included for purposes of computing state apportionment.

Reference: ECS 76380, ECS 84757

- 2. Broadly defined, a "state resident" is a student who has a legal residence in the State of California. (See Chapter 2 for complete information.)
- 3. See Chapter 5 for exception for apprentice students in apprenticeship classes of related and supplemental instruction.

Nonresident

A student who does not have legal residence in the state at the time of the residency determination date. (See Chapter 2 for further clarification.)

Reference: ECS 68018

Day Courses

Courses scheduled to begin prior to 1630 hours.

Reference: Admin.

Extended Day Courses

Courses scheduled to begin at or later than 1630 hours.

Reference: Admin.

Class Hour

The "class hour" is the basic unit of attendance for computing full-time equivalent student (FTES). It is a period of not less than 50 minutes of scheduled instruction and/or examination. There can be only one "class hour" in each "clock hour," except as provided for multiple class-hour classes. A class scheduled for less than a single 50-minute period is not eligible for apportionment. For purposes of computing full-time equivalent student (FTES), a class hour is commonly referred to as a "contact hour" or "Student Contact Hour" (SCH). (See Chapter 5 for attendance accounting procedures in apprenticeship classes of related and supplemental instruction.)

Reference: ECS 84501, T5 57001(e), T5 58023

Clock Hour

A "clock hour" is a 60-minute time frame which may begin at any time, for example, 0800 to 0900, 0810 to 0910, 0820 to 0920.

Reference: T5 58023

Passing Time/Break

Each clock hour is composed of one class hour segment and a segment referred to as "passing time," "break," etc.. No additional attendance may be claimed for this 10-minute segment, except as provided for under "multiple class hours."

Note: The 10-minute break time permitted in each clock hour may not be accumulated during a multi-hour block scheduled class to be taken all at once and be counted for FTES purposes.

Reference: T5 58023

Partial Class Hour

A "partial class hour" is that fractional part of a class hour in a class scheduled for more than one clock hour.

Reference: T5 58023

Multiple Hour Class

1. Any period of instruction scheduled continuously for more than one clock hour.

Reference: T5 58023

2. In block scheduling each 50 minutes exclusive of breaks (formal or informal) is a class/contact hour, except that fractional part of a class hour beyond the last full clock hour may be counted from and including the 51st minute of the last full clock hour, providing there is no class break in the last full clock hour or the partial class hour. The divisor for this fractional part of a class hour shall be 50. The sum of class hours cannot exceed the total number of elapsed clock hours for which the class is scheduled.

Reference: T5 58023

Calculation of Weekly Student Contact Hours

1. One full class hour course:

*MWF 0800-0850 (excludes passing time)	= 3.0 WSCH
*MWF 0810-0900 (excludes passing time)	= 3.0 WSCH
*MWF 0800-0900 (includes passing time)	= 3.0 WSCH

*Computation

0800 to 0850 = 50 min. = 1 class hour in 1 clock hour = 1.0 WSCH x 3 days	= 3.0 WSCH
0810 to 0900 = 50 min = 1 class hour in	

1 clock hour = 1.0 WSCH x 3 days = 3.0 WSCH

 $0800 \text{ to } 0900 = 1 \text{ clock hour} = 1.0 \text{ WSCH } \times 3 \text{ days} = 3.0 \text{ WSCH}$

2. One-plus class hour course:

*TT 0800-0915 (excludes break time)	=.3.0 WSCH
TT 0810-0925 (excludes break time)	= 3.0 WSCH
TT 0800-0925 (includes break time)	= 3.0 WSCH

*Computation:

0800 to 0850 = 50 min. = 1 class hour	=.1.0 WSCH
0850 to 0915 = 25 min. ÷ 50 = 0.5 class hours	= <u>0.5 WSCH</u>
1.5 WSCH x 2 days =	3.0 WSCH

3. Two full class hours course:

*TT 0800-0950 (excludes passing time at end of class, includes one 10-minute break)	= 4.0 WSCH
TT 0810-1000 (excludes passing time at start of class, includes one 10-minute break)	= 4.0 WSCH

	TT 0800-1000 (includes passing time, includes one 10-minute break)	= 4.0 WSCH	
*Computation:			
	0800 to 0900 = 1 clock hour	= 1.0 WSCH	
	0900 to 0950 = 50 min. = 1 class hour 2.0 WSCH x 2 days=	= <u>1.0 WSCH</u> 4.0 WSCH	
4.	Two-plus class hours course:		
	*TT 0800-1015 (excludes passing time at end of class, includes one 10-minute break)	= 5.0 WSCH	
	TT 0810 to 1025 (excludes passing time at start of class, includes one 10-minute break)	5.0 WSCH	
	TT 0800 to 1025 (includes passing time, includes one 10-minute break)	= 5.0 WSCH	
*Computation:			
	0800 to 0900 = 1 clock hour	= 1.0 WSCH	
	0900 to 0950 = 1 class hour 0950 to 1015 = 25 min. ÷ 50 2.5 WSCH x 2 days	= 1.0 WSCH = <u>0.5 WSCH</u> = 5.0 WSCH	
5.	Three full class hours course:	0.0 1.00	
	*TT 0900-1150 (excludes passing time at end of class, includes two-10 minute breaks)	= 6.0 WSCH	
	TT 0910-1200 (excludes passing time at start of class, includes two 10-minute breaks)	= 6.0 WSCH	
*Computation:			
	0900 to 1000 = 1 clock hour	= 1.0 WSCH	
	1000 to 1100 = 1 clock hour	= 1.0 WSCH	
	1100 to 1150 = 1 class hour 3.0 WSCH x 2 days	= <u>1.0 WSCH</u> = 6.0 WSCH	

Reference: T5 58023

COMPUTATION OF FULL-TIME EQUIVALENT STUDENT (FTES)

General

1. Full-time equivalent student (FTES) shall be computed and rounded to two decimal places. When the computation results in a fraction of less than one-half unit, the FTES shall be taken as the next lowest number, except that if the computation results in an FTES of less than one unit, the FTES shall be deemed to be one unit; but if the fraction is one-half or more of a unit, the FTES shall be taken as the next highest whole number.

Reference: ECS 84501, T5 58012

- 2. The procedure employed to compute FTES for apportionment purposes is determined by the type of course, the way it is scheduled and its length. The attendance accounting procedure must be applied consistently for any course section. These are:
 - a. Census Procedure (Includes courses of Independent Study and Work Experience Education)
 - (1) Weekly student contact hour (credit) (one census point)

Reference: T5 58003.1(b),(f)(1), T5 58782

(2) Daily student contact hour (credit) (one census point)

Reference: T5 58003.1(c),(f)(1), T5 58782

(3) Noncredit distance education (two census points)

Reference: T5 58003.1(f)(2)

b. Actual hours of attendance (positive attendance)

Districts have the option of computing FTES by the actual hours of attendance procedure for any credit course, except courses of, independent study (distance education) and work experience education.

Reference: T5 58003.1(g), T5 58006

APPLICATION OF ATTENDANCE PROCEDURES

FTES Annualizer

An FTES annualizer has been added to the FTES formula because statute specifically requires the use of 525 as the divisor. The FTES annualizer is a function of the length of the academic year and the proportion of that year completed during each reporting period in terms of scheduled faculty contact hours of instruction and examination.

Measures other than faculty contact hours may be utilized to derive the annualizer, such as the district/college prior years' experience in the level of FTES generated, current enrollment gains or declines, reduction or increase in the number of courses offered, etc.. The measure that is used should closely reflect the number of FTES the district expects to generate as of the final Annual Apportionment Attendance Report.

A separate annualizer must be computed at the first and second reporting period for each college attendance accounting procedure discussed below (other than for summer intersession courses). The annual annualizer is, of course, 1.0 and need not be computed.

Reference: CCFS-320

Weekly Student Contact Hour Procedure

1. Weekly student contact hour procedures may be applied to any credit course scheduled regularly with respect to the number of days of the week and the number of hours the course meets on each scheduled day and scheduled coterminously with the primary term. This is administratively interpreted to mean any course scheduled for the same number of hours (including TBA) for each week of the primary term (at least 3 days), inclusive of final examination scheduling, and legal holidays

Reference: ECS 84501, T5 58003.1(b), T5 58782

2. "Weekly student contact hours" (WSCH) shall mean the number of class hours each course is regularly scheduled to meet during a week, inclusive of holidays, multiplied by the number of students actively enrolled in the course. (For, independent study (distance education) and work experience education (credit courses, see item 6.a, page 13.)

Reference: T5 58003.1(b), 58004, T5 58782

- 3. A term length multiplier shall be determined for each primary term by counting each week in which at least three days of instruction and/or examination in term length courses are scheduled. Maximum term length multipliers are 17.5 and 11.67 for semester and quarter length terms, respectively. The minimum value for a term length multiplier is 10.
 - a. As a general rule, the value of a term length multiplier is equal to the length (number of weeks) of the corresponding primary term, subject to the stated limits. The only exception to this rule is in the instance of two (semesters) or three (quarters) "non-flexible calendar" terms of nearly equal length and totaling 35 weeks. If the two terms are scheduled for 18 and 17 weeks (or vice versa), then the term length multiplier applied to each term would be 17.5. For three terms

scheduled for 12, 12, and 11 weeks (or any combination thereof) the term length multiplier for each term would be 11.67.

Reference: T5 58003.1(b), T5 58004

- b. The exception in a., above, does not apply to any other calendar configuration. For example, 35 weeks scheduled as one 19-week term and one 16-week term would result in term length multipliers of 17.5 and 16.0, respectively.
- c. For any combination of terms totaling fewer than 35 weeks, each term length multiplier is equal to the length of each corresponding term, subject to the stated lower limit
- d. Only one primary term can be operational during any given period of time. Any courses conducted during that period of time which are not coterminous with that primary term must be accounted for by use of the daily census procedure or by the positive attendance procedure.;
- e. Any intersession (including summer) must be on daily census procedure or positive attendance.
- 4. Calculation of FTES from WSCH is generally as follows (Including courses of independent study [and distance education][credit], or work experience education, see item 6.a, page 13.):

Note: CW = Census Week WSCH TLM = Term Length Multiplier

Calculation: Weekly Student Contact Hour Procedure

a. First Period:

CW1 x TLM

525 x FTES Annualizer = FTES

b. Second Period:

CW x TLM + CW x TLM

525 x FTES Annualizer = FTES

c. Annual Report:

CW x TLM + CW x TLM + CW x TLM 525

= FTES

Reference: ECS 84501, T5 58003.1(b), CCFS-320 **5. Daily Student Contact Hour Procedure**

a. Daily student contact hours procedure may be applied to any credit course scheduled to meet for five or more days and scheduled regularly with respect to the number of hours during each scheduled day, but not scheduled

coterminously with the primary term (includes courses of independent study and work experience education (see item 6.a, page 13).

Reference: ECS 84501, T5 58003.1(c), T5 58782

- b. "Daily student contact hours" (DSCH) shall mean the number of class hours each course is regularly scheduled to meet on each day multiplied by the number of students actively enrolled in the course. DSCH must be multiplied by the number of days the course is scheduled to meet (CLM) before they are reported on the CCFS-320.
- c. Calculation of FTES from DSCH is on a course-by-course basis as follows:

Note: CD = Census Day DSCH

CLM = Course Length Multiplier

(1) First Period: July 1 - December 31 (exclusive of summer intersession)

CD x CLM

525 x FTES Annualizer = FTES

(2) Second Period: January 1 - April 15

CD x CLM + CD x CLM

525 x FTES Annualizer = FTES

(3) Annual Report: April 16 - June 30

CD x CLM + CDx CLM + CD x CLM

525 = FTES

(4) Calculation of FTES for Summer or Other Intersessions (from daily student contact hours) is as follows:

CD x CLM

525 = FTES

Reference: ECS 84501, T5 58003.1(c), T5 58782

- 6. Courses of Independent Study and Work Experience Education (includes credit or noncredit Distance Education courses)
 - a. <u>Credit Courses</u>: For courses of independent study and work experience education (IS/WEE), one student contact hour shall be counted for each unit of credit for which the student is enrolled as of the census date or day.

Reference: ECS 84501, T5 58003.1(f)(1), T5 55250, T5 58782

b. Student contact hours (units) of enrollment for IS/WEE <u>credit</u> courses scheduled coterminously with the primary term are counted as of the census week and date

as prescribed by T5 58003.1(b), and T5 58782 (weekly census procedures). The term length multiplier is the same as for all other primary term weekly census credit courses. (See computations for Weekly Student Contact Hour Procedure, pages 11 and 12.)

c. Student contact hours (units) of enrollment for short-term or intersession IS/WEE credit courses are counted as of the census day determined as prescribed by T5 58003.1(c) and T5 58782 (daily census procedure). (See computations for Daily Student Contact Hour Procedure, page 12.)

Student contact hours (units) of enrollment for short-term or intersession IS/WEE courses counted as of the census day may be multiplied by the same course length multiplier (or TLM) that produces the same total WSCH for the same student effort as would be generated in such courses conducted in the primary terms.

Reference: T5 58003.1(f)(1)

d. Noncredit Distance Education (independent study) Courses:

For any noncredit distance education independent study course, a weekly student contact hour (WSCH) factor is first calculated. The WSCH factor is used to calculate the student workload as of each of two census dates (one-fifth and three-fifths point in the length of each course).

- (1) To derive the WSCH factor used to calculate FTES, total the number of hours of coursework required for a class as follows:
 - (a) The total number of hours of instruction or programming to be received by students in the class.
 - (b) The number of hours expected for any outside-of-class work (as noted in the approved class outline), plus
 - (c) Any instructor contact as defined by Title 5 Section 55376(b).
- (2) Divide the sum total of the hours as determined in (1.), above, by <u>54</u> (a measure equating to a unit of credit similar to that used in credit distance education). The resultant figure is the <u>WSCH factor</u> which is multiplied by the number of students enrolled as of census day. The student contact hours thus derived are multiplied by a factor of <u>17.5</u>. The factor of <u>17.5</u> is to be used no matter what length the course may be.
- (3) Report the student contact hours for the noncredit distance education courses as of the two census dates. The average of the contact hours are divided by 525 to calculate FTES.

Calculations of student contact hours and FTES for Noncredit Distance Education:

(1) Determine WSCH (factor)(does not include student count):

EXAMPLE:

5.0 hours/week instruction 10.0 hours/week outside study

<u>.5</u> hours/week meeting with instructor

15.5 hours/week*

*15.5 hours x 6 weeks (length) = 93 total hours

93 hours ÷ 54 (instructional measure) = 1.722 (WSCH Factor)

(2) Calculate FTES:

EXAMPLE:

First Census: (at 1/5 point) 24 students actively enrolled

1.722 (WSCH Factor) x 24 students x 17.5 = 723.24 Student Contact Hours

Second Census: (at 3/5 point) 20 students actively enrolled

1.722 (WSCH Factor) x 20 students x 17.5 = 602.70 Student Contact Hours

The average of the first and second census Student Contact Hours, divided by 525 equals the FTES:

$$(723.24 + 602.70) \div 525 = 1.26 \text{ FTES}$$

Note: In the computation of noncredit distance education FTES, the 17.5 used above as a multiplier, is a calculation factor, not a term-length-multiplier. This factor of 17.5 will be applied in the computation of FTES for such courses no matter what length the course may be, or whether a college is on the semester or quarter system.

Actual Hours of Attendance Procedure

1. The actual hours of attendance procedure (commonly referred to as "positive attendance") is based on an actual count of enrolled students present at each class meeting and applies to the following types of courses:

Reference: T5 58003.1(d),(g)

- a. Short Term Credit Courses. Credit courses scheduled to meet fewer than five days.
- b. Irregularly Scheduled Credit Courses. Credit courses scheduled irregularly with respect to the number of days of the week and the number of hours the course meets on the scheduled days.
- c. Open Entry/Open Exit Courses. All open entry/open exit courses.

Reference: T5 58003.1(e)

d. In-service Training Courses. Such credit courses, regardless of length, for police, fire, corrections and other criminal justice system occupations.

Reference: T5 58051(g)

e. FTES for any credit course, except for independent study and work experience education, may, at the option of the district, be computed using actual hours of attendance procedure.

Reference: 58003.1(g)

f. Noncredit Courses. All specified noncredit courses.

Reference: ECS 84757, T5 58003.1(e)

g. Apprenticeship Classes of Related and Supplemental Instruction. Applicable only to other than indentured apprentice students in classes of related and supplemental instruction. (See Chapter 5 for apprentice student attendance accounting.)

Reference: Labor Code Section 3074, T5 58006, T5 58008

h. Tutoring Courses. Such noncredit courses of individual student tutoring.

Reference: T5 58170

2. The full-time equivalent student (FTES) for actual hours of attendance procedure courses are computed by dividing the total hours of actual attendance accumulated for the reporting period by 525 and multiplied by the FTES annualizer at first and second reporting periods. The actual total FTES is reported on the annual report.

Reference: CCFS-320

Flexible Calendar Operations

The governing board of a district may offer, subject to approval of the Chancellor's Office, courses under a flexible calendar.

Reference: T5 58180, T5 58184

1. The academic year of a flexible calendar district must consist of at least 175 days of classroom instruction and at least 160 of these days must meet or exceed the standards for counting a day.

Reference: T5 58142, T5 58180

2. During the 175-day minimum academic year, not more than 8.57% of each instructor's contractual obligation for hours of classroom instruction may be designated for that individual to perform approved flexible-time activities. The percentage of release hours (and substituted hours) are based on the maximum number of hours or days approved in the college's flexible calendar plan. The 8.57% indicated above equates to 15 days.

Reference: T5 55726, T5 58180(b)

3. These other activities may be conducted at any time during the fiscal year as mutually agreed upon. The substituted hours must equal, at least, the total number of hours an instructor is released from his or her classroom instruction.

The following information is to be reported:

- (a) The total of the instructors' release hours for courses in which the number of apportionment eligible hours of instruction are affected.
- (b) The total contact hours of scheduled instruction (actual teaching time) for the academic year, excluding intersessions, which include the contact hours of all faculty whether or not they have been designated to participate in "flexible time" activities.

Reference: T5 58188, CCFS-320F

4. The units of actual FTES generated in other than weekly census procedure courses during the academic year, exclusive of intersessions, are adjusted by a computed flexible time adjustment (F) factor so as to provide the same level of FTES as would have been generated had the flexible time not been permitted and regularly scheduled instruction had taken place.

The release (F) factor categories are:

- a. Daily census credit courses
- b. Independent Study (Distance Education)/Work Experience Education courses (daily census)
- c. Positive attendance credit courses
- d. Noncredit courses

Instruction during the designated days meeting attendance accounting standards may be claimed for apportionment; and, the faculty contact hours shall not be eligible for adjustment.

5. For weekly census procedure courses, an adjustment factor will not be applied to the FTES reported on the CCFS-320. The weekly student contact hours as of the census date and day are multiplied by the primary term length multiplier that would have been used had there been no flexible time and regularly scheduled instruction had taken place.

Reference: T5 58188(c)