### FTES Calculations

#### 1 FTES = 525 hours

<table>
<thead>
<tr>
<th>Accounting Method</th>
<th>Option</th>
<th>FTES Formula</th>
<th>Applies to</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>5</strong> WSCH</td>
<td></td>
<td>census enrollment X apportionment hours per week X 16.5 term length multiplier / 525 hours</td>
<td>credit courses same begin and end date as primary term scheduled same number of hours each week</td>
</tr>
<tr>
<td><strong>4</strong> DSCH</td>
<td></td>
<td>census enrollment X apportionment hours per day X number of actual class meeting days / 525 hours</td>
<td>credit courses not coterminous with primary term scheduled to meet for 5 or more days scheduled same number of hours each day</td>
</tr>
<tr>
<td><strong>3</strong> Positive Attendance</td>
<td></td>
<td>actual hours of attendance / 525 hours</td>
<td>short term classes, less than 5 days irregularly scheduled classes open entry/open exit classes apprenticeship classes in-service training classes non-credit courses tutoring courses</td>
</tr>
<tr>
<td><strong>2</strong> Work Experience</td>
<td></td>
<td>census enrollment X units X 16.5 term length multiplier / 525 hours</td>
<td>Cooperative Education</td>
</tr>
<tr>
<td><strong>1</strong> Independent Study / Alternative Attendance Accounting Method</td>
<td></td>
<td>census enrollment X units X 16.5 term length multiplier / 525 hours</td>
<td>Directed Study asynchronous distance education</td>
</tr>
<tr>
<td><strong>A</strong> Alternative Attendance Accounting Method</td>
<td></td>
<td>census enrollment X minimum subject hours X 16.5 term length multiplier / 525 hours</td>
<td>if has distance education session and lab hrs in subject file &gt;0</td>
</tr>
</tbody>
</table>

New field in SIS Course_Section = CSEC_ACCNTG_METHOD_OPT
Minimum subject hours = CSUB_MIN_HOURS in SIS COURSE_SUBJECT_CAMPUS (lect + lab hours)
Distance education type determined by method of instruction (MOI)
Asynchronous distance education MOI = 50 or 72

Accounting Method 9 = non-apportionment generating
Census Day for WSCH = Monday of third week
Census Day for DSCH = day nearest 1/5 of scheduled days
TLM = Term Length Multiplier = relates to number of weeks of the primary term = 16.5 for LACCD (w/flex days)
Apportionment Hour = actual hours scheduled based on 50-minute rules

S401 screen shows accounting method
Active (not census) enrollment
FTES estimated on active enrollment and assumes correct scheduling, not reliable
PA FTES grossly over-estimated, based on maximum hours; do not use

Other identifiers in SECTION files:
- Non-Credit Adult Ed
- Non-Credit Tutoring
- Apprenticeship
- In-Service Training, Law Enf
- In-Service Training, Fire
- Open Entry/Exit

Basic Skills is a COURSE_SUBJECT attribute