

Understanding & Calculating FTE for R340.1754, R340.1755, R340.1862

Spring 2025 MPAAA Conference

Michigan Department of Lifelong Education, Advancement,
and Potential Office of Early Education



Topics

- Membership in birth to five Special Education Programs and Services
- Meeting the Requirements of the Michigan Administrative Rules for Special Education (MARSE)
- Additional Considerations for Birth to Five Special Education
- Calculating and Claiming Special Education Full Time Equivalency (FTE)
- Resources and Contacts

Membership in Birth to Five Special Education Programs and Services

Membership Basics

1. The pupil's Individualized Education Program (IEP) or Individualized Family Service Plan (IFSP) must be in effect on or before count day:
 - Meeting the administrative requirements of MARSE.
 - Reflecting the administrative rule requirements of hours/days.
2. The pupil is:
 - **R340.1754** – enrolled and in attendance on count day (subject to the 10/30-day rule).
 - **R340.1755/R340.1862** – enrolled on or before count day and scheduled to receive services during the count period (The week of count and the immediately following three weeks).

Meeting the Administrative Rule Requirements of MARSE

Previously referred to as “Bona Fide”

Early Childhood Special Education Programs

Rule Number 340.1754

Provided to:

- Pupils ages 2 years, six-months (*at time of the IEP*) through 5 years and not in kindergarten (*Pupils who turn 6 years on or before fall count date will generate an error in MSDS*).

Provided by:

- An approved or endorsed early childhood special education teacher.

Scheduled for:

- A minimum of 360 hours and 144 days.

Early Childhood Special Education Programs

Rule Number 340.1754 *(Continued)*

Documented on:

- The pupil's IEP-
 - Program provided by an approved or endorsed early childhood special education teacher.

Verified by:

- Teacher Attendance Roster.

Submitted on:

- Teacher Worksheets A/B.

Early Childhood Special Education Services

Rule Number 340.1755

Provided to:

- Pupils ages 2 years, six-months (*at time of the IEP*) through 5 years and not in kindergarten (*Pupils who turn 6 years on or before fall count date will generate an error in MSDS*).

Provided by:

- An approved or endorsed early childhood special education teacher or,
- A related service provider who is providing services “under the educational direction” of the teacher.

Scheduled for:

- A minimum of 72 hours of service (*at the pupil level*).

Early Childhood Special Education Services

Rule Number 340.1755 *(Continued)*

Documented on:

- The Pupil's IEP
 - 72 service hours scheduled for the pupil.
 - Provided by teacher/service provider.

Verified by:

- Teacher/Provider Service Logs.

Submitted on:

- Teacher Worksheet A/B.

Special Education Services Birth to Three

Rule Number 340.1862

Provided to:

- Pupils ages birth to 3 years (*ending no later than the 3rd birthday*).

Provided by:

- An approved or endorsed early childhood special education teacher or,
- A related service provider who is providing services “under the educational direction” of the teacher.

Scheduled for:

- A minimum of 72 hours of service (*at the pupil level*).

Special Education Services Birth to Three

Rule Number 340.1862 *(Continued)*

Documented on:

- The pupil's IFSP
 - 72 service hours scheduled for the pupil.
 - Provided by the teacher/service provider(s).

Verified by:

- Teacher/Provider Service Logs

Submitted on:

- Teacher Worksheet A/B.

Additional Considerations for Birth to Five Special Education

For Pupils Not Yet in Kindergarten

“Under the Educational Direction”

Required documentation – Teacher/Provider Service Logs

- Service entries completed by the approved or endorsed teacher or signed off on by the teacher providing educational direction to related service providers.

Required documentation - Teacher Worksheet A/B

- Pupil name with FTE
- Teacher signature strongly encouraged.

District Provided Professional Development Days (DPPD) and Forgiven Days

R340.1754 Early childhood special education programs meeting the 450-hour, 144-day requirements for an FTE claim of 1.0

1. DPPD hour and day allowances are pro-rated:
 - 16 hours of district provided professional development hours may be counted toward pupil instructional hours ($38/1098 = 15.57/450$).
 - 3 days of district provided professional days may be counted toward pupil instructional days (16 hours/5 minimum hours required to count as a day = 3.2).
2. The program is allowed 6 forgiven days that must not coincide with district provided PD days.

Paraprofessional Personnel

R340.1793

Requirements:

- **R340.1754** requires an aide (uncertified personnel) as required by MARSE rules.
- **R340.1755** may require an aide depending on the individual needs of the pupil as determined by the IEP Team.

Role:

- Complementing, supplementing, or reinforcing instruction.

FTE calculation:

- Not included in the eligible FTE claim for a pupil.

Special Education Services within GSRP Classrooms

Points to remember regarding pupils who are receiving R340.1755 services while attending a Great Start Readiness Program (GSRP) classroom:

- It is **not** double-dipping from a funding standpoint.
- Only the early childhood special education services generate FTE for pupils prior to kindergarten enrollment.
- Direct instruction and consultation around a pupil's objectives where the student and special education teacher/provider are involved may be counted.

Calculating and Claiming Special Education FTE

Terminology, Documentation, and Reporting

The 10/30-day Rule for Count Day

R340.1754 - The 10/30-day rule for count day attendance applies to pupils who are enrolled and participating in early childhood special education programs:

- Unexcused absence on count day – the pupil must attend within 10 consecutive **school days** immediately following the count day.
- Excused absence on count day – the pupil must attend within 30 **calendar days** immediately following the count day.

R340.1755/R340.1862 – The 10/30-day rule for count day attendance does not apply.

Count Terminology

Count Day:

- First Wednesday in October, second Wednesday in February.

Count Week:

- The week in which count day occurs, including all days Monday through Friday.

Count Period:

- **R340.1754** - The week of count, Monday through Friday, plus the immediately following 30 calendar days (~four weeks).
- **R340.1862/R340.1755** - The week of count, Monday through Friday, plus the immediately following three weeks.

Required Documentation

The Pupil's IEP/IFSP

Programs and Services										
Related Services with General Education and/or Special Education Programs										
Direct Service: the primary mode of service is directly working with the student. There may be occasional consultation with others.										
Consultative Service: the primary mode of service is working with the teacher(s) and others having daily contact with the student. Direct work with the student is occasional										
Current IEP Year: From Date 04/26/2024						To Date: 04/25/2025				
School Year: 2023-24						School Year: 2024-25				
Grade: Early Childhood/Early On® (below kindergarten level)						Grade: Kindergarten--full day				
Related Services	Start Date	End Date	Service Mode	Minutes		Sessions		Frequency	Setting within Location	
				Low Min.	High Min.	Low Number	High Number			
Speech and Language	04/26/2024	04/25/2025	<input type="checkbox"/> Direct <input checked="" type="checkbox"/> Consultative	15		1		Month	GE and SE office/environment	
School Social Worker	04/26/2024	04/25/2025	<input checked="" type="checkbox"/> Direct <input type="checkbox"/> Consultative	20		1	4	Month	GE and SE office/environment	
Occupational Therapy	04/26/2024	04/25/2025	<input type="checkbox"/> Direct <input checked="" type="checkbox"/> Consultative	5		2		Year	GE and SE office/environment	
Special Transportation	08/19/2024	04/25/2025								
Programs	Departmentalized	Start Date	End Date	Bldg/Location	SE		GE		Total Min	Frequency
					Low Min	High Min	Low Min	High Min		
(340.1755) Early Childhood Special Education Services	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	04/26/2024	06/30/2024	Midway Early Childhood Center	90			210	300	Week
Elementary or Secondary-Level Resource Program	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	07/01/2024	04/25/2025	Dimondale Elementary School	15	30	1995	2010	2025	Week

Program Calendars

Documentation of the days and hours of the special education program or service.

- **R340.1754** - Early childhood special education: A program calendar is required documenting scheduled program days and hours across the school year.
- **R340.1755** - A program calendar is required documenting the weeks that the program will be available across the school year (~ 36 weeks).
- **R340.1862** – A program calendar is **not** required with the expectation that services are provided year-round (52 weeks).

Program calendars may be submitted prior to fall count, early August is typical.

Required Documentation Program Calendars

PA-45 - Tab 1 School District: _____ District Schools _____ Building: _____ Early Childhood Center

Days of Instruction _____

Grade(s): _____ ECSE - AM Program (Rule 54) School Year: _____ 2024-25

July 2024						August 2024						September 2024						October 2024					
M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S
1	2	3	4	5					1	2		2	3	4	5	6			1	2	3	4	
8	9	10	11	12		5	6	7	8	9		9	10	11	12	13		7	8	9	10	11	
15	16	17	18	19		12	13	14	15	16		16	17	18	19	20		14	15	16	17	18	
22	23	24	25	26		19	20	21	22	23		23	24	25	26	27		21	22	23	24	25	
29	30	31				26	27	28	29	30		30						28	29	30	31		
Total 0						Total 6						Total 16						Total 20					

November 2024						December 2024						January 2025						February 2025					
M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S
				1		2	3	4	5	6				1	2	3		3	4	5	6	7	
4	5	6	7	8		9	10	11	12	13		6	7	8	9	10		10	11	12	13	14	
11	12	13	14	15		16	17	18	19	20		13	14	15	16	17		17	18	19	20	21	
18	19	20	21	22		23	24	25	26	27		20	21	22	23	24		24	25	26	27	28	
25	26	27	28	29		30	31					27	28	29	30	31							
Total 14						Total 12						Total 16						Total 14					

ISD Common Cal: Dec 23 - Jan 3

March 2025						April 2025						May 2025						June 2025					
M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S	M	T	W	T	F	S
3	4	5	6	7			1	2	3	4				1	2			2	3	4	5	6	
10	11	12	13	14		7	8	9	10	11		5	6	7	8	9		9	10	11	12	13	
17	18	19	20	21		14	15	16	17	18		12	13	14	15	16		16	17	18	19	20	
24	25	26	27	28		21	22	23	24	25		19	20	21	22	23		23	24	25	26	27	
31						28	29	30				26	27	28	29	30		30					
Total 17						Total 14						Total 16						Total 4					

ISD Common Cal: April 7 - 11

Color Key (Identify name of "Other Schedule" in boxes below)

	No Pupil Instruction Scheduled	Please do not change standard color. Color used for Schedules A-E may be
	State Law Prohibited School Day	
	QPD Day - Claimed as Instructional Day	
	Count Day - Must be in Session	
	Regular Daily Schedule Followed	
	Other Schedule A:	
	Other Schedule B:	
	Other Schedule C:	
	Other Schedule D:	
	Other Schedule E:	

District Operates On (please check one):
 District Wide Calendar Individual Bldg Calendars

Directions - Mark calendar days as indicated:
 1. White indicates the school day follows the Regular Daily Schedule
 2. Fill purple day on calendar only if QPD is being counted as instructional day (must be reported as QPD day on Tab 3).
 3. Label any Other Schedules A-E on left - use color to identify days that do not follow regular schedule (e.g., half days, etc.)
 4. For each month, manually total Regular Days and Other Schedules A-E in the column to right of that month's calendar.
 5. Monthly totals entered will automatically populate the Summary - Total Scheduled Days section to the right.

Notes:
 * Even a partial school day counts as "1" day.
 * Please report 21(14) virtual days at the end of SY24/25 with canceled days. Please do not add 21(14) to PA-45 calendar, even if dates have tentatively been identified to convert to virtual days.

Summary-Total Scheduled Days

Regular Daily Schedule	146
Schedule A	0
Schedule B	0
Schedule C	0
Schedule D	0
Combine All Other Schedules E:	0
Subtotal Days without QPD	146
*QPD Days Claimed	3
Total Scheduled Days	149

If QPD days counted, district must complete Tab 3 & have signed QPD certification on file.

Required Documentation Worksheet A/B

DS-4061 (Worksheet B)
2/09

WORKSHEET B: BASIC CLASSROOM PROGRAMS STUDENT COUNT FOR ALL OTHER SPECIAL EDUCATION CLASSROOM TEACHERS

CODE	PROGRAM ASSIGNMENT OF CLASSROOM TEACHERS
270	Early Childhood Special Education Services

Teacher Name

[REDACTED]

Educating District Code

33020

Educating District

Lansing School District

School

Pre-K at Pleasant View

GRAND TOTAL HEAD COUNT
(Total Number of Students Listed)

8

Name of Student (1)	District of (2)	SE (3)	STUDENT FTE PER WEEK IN:														Total (18)	Age (19)	
			General Education FTE by Grade Level																
			K (4)	1 (5)	2 (6)	3 (7)	4 (8)	5 (9)	6 (10)	7 (11)	8 (12)	9 (13)	10 (14)	11 (15)	12 (16)	Alt. (17)			
1. [REDACTED]	33020	0.56																0.56	5
2. [REDACTED]	33020	0.75																0.75	4
3. [REDACTED]	33020	0.75																0.75	4
4. [REDACTED]	33020	0.93																0.93	5
5. [REDACTED]	33020	0.75																0.75	4
6. [REDACTED]	33020	1.00																1.00	4
7. [REDACTED]	33020	0.75																0.75	4
8. [REDACTED]	33020	0.93																0.93	4
TOTALS		6.42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6.42	

Individual Totals for Columns (3) through (18)

#4 sampled

R340.1755 and R340.1862

First Steps for Calculating FTE:

- a. Verify the pupil's IFSP/IEP reflects at least 72 hours of services.
- b. Verify the hours of special education service provided to the pupil each week of the 4-week count period (the week of count plus the immediate next 3 weeks).
- c. Identify a weekly hour amount by using the maximum number of hours provided to the pupil in any one week during the count period.

Annualizing and Claiming FTE

Next steps for calculating FTE:

- d. Obtain annualized hours of service by multiplying the maximum weekly hour amount by 52 weeks.
 - **R340.1862** = 52 Weeks
(defined by year-round services).
 - **R340.1755** = 36 weeks approximately
(defined by your program calendar).
- e. Divide the result by 180 hours to determine the FTE to be claimed.

Calculating FTE for R340.1755

Calculation Elements	Data	FTE Considerations
Count Period, Week 1 Service Hours	3.49	Not used for FTE as it is not the highest weekly hours.
Count Period, Week 2 Service Hours	5.17	Highest Service Hours in a Week
Count Period, Week 3 Service Hours	0.00	Reflects Pupil was sick/no service hours
Count Period, Week 4 Service Hours	3.40	Not used for FTE as it is not the highest weekly hours.
Highest Weekly Service Hours	5.17	Only the highest weekly service hours is used.
Program Weeks	X 36.00	Total program weeks for the school year
Service Hours Annualized	= 186.12	Multiply highest service hours by program weeks
Hours required for a full FTE	÷ 180.00	As reflected in the Pupil Accounting Manual
Eligible FTE Claim	1.00	Annualized Hours divided by hours required for a full FTE = Eligible FTE Claim (Maximum eligible FTE allowable is 1.00)

Calculating FTE for R340.1862

Calculation Elements	Data	FTE Considerations
Count Period, Week 1 Service Hours	2.00	Highest Service Hours in a Week
Count Period, Week 2 Service Hours	0.00	Reflects Pupil was sick/no service hours
Count Period, Week 3 Service Hours	1.50	Not used for FTE as it is not the highest weekly hours.
Count Period, Week 4 Service Hours	2.00	Same as week 1
Highest Weekly Service Hours	2.00	Only the highest weekly service hours is used.
Program Weeks	x 52.00	Total program weeks for the calendar year
Service Hours Annualized	=104.00	Multiply highest service hours by program weeks
Hours required for a full FTE	÷180.00	As reflected in the Pupil Accounting Manual
Eligible FTE Claim	.58	Annualized Hours divided by hours required for a full FTE = Eligible FTE Claim (Maximum eligible FTE allowable is 1.00)

R 340.1754 FTE Verification

1. Verify that the pupil's IEP identifies R340.1754 Early childhood special education programs.
2. Confirm that the ECSE teacher attendance record reflects the pupil's enrollment and attendance in the R 340.1754 program on count day and up to 30 calendar days following.
3. Ensure that the district's submitted program calendar for the R 340.1754 Early childhood special education program meets the minimum 360 hour and 144-day administrative rule requirements.
4. Ensure each pupil's claimed FTE is submitted on a Worksheet A/B.

R 340.1754 Maximum Allowable Program FTE Claim

1. Calculate the annual hours of scheduled instruction for the R 340.1754 Early Childhood Special Education Program. Using the program calendar, multiply the total days of scheduled instruction for the school year by the documented number of scheduled hours of instruction per day.
2. Determine the maximum allowable program FTE claim for the program by dividing the annual hours of scheduled instruction calculated above by 450.

R 340.1754 FTE Calculation

1. Review the pupil's attendance across the count period and calculate the percentage of attendance for each week (Monday-Friday) with four or more days of scheduled instruction.
2. Select the week with the highest percentage of attendance (must be a week with four or more scheduled days of instruction).
3. Determine the FTE claim for the pupil by multiplying the pupil's highest percentage of attendance by the maximum allowable program FTE.

R 340.1754 Maximum Allowable FTE

- If the program operates for 360 hours, the maximum FTE = .4
- If the program operates for 450 hours, the maximum FTE = 1.0

R 340.1754 FTE Calculation Example (1.0 FTE Eligible Pupil)

Calculation Elements	Data	FTE Considerations and Example
Pupil meets count day attendance requirements	Yes/No	Attending on Count Day, Subject to the 10/30 day rule
Week 1 of Count Period Percentage of Attendance	75%	Pupil attended 3 of 4 days of scheduled instruction
Week 2 of Count Period Percentage of Attendance	50%	Pupil attended 2 of 4 days of scheduled instruction
Week 3 of Count Period Percentage of Attendance	40%	Pupil attended 2 of 5 days of scheduled instruction
Week 4 of Count Period Percentage of Attendance	60%	Pupil attended 3 of 5 days of scheduled instruction
Highest Weekly Percentage of Attendance	75%	Highest percentage of a pupil's attendance in a single week (Monday-Friday)
Maximum Allowable Program FTE Claim	1.00	Calculated on program calendar days and hours
Eligible FTE Claim	0.75	Highest Percentage of Attendance multiplied by Maximum Program FTE Claim =FTE

Resources and Contacts

Current Materials

Downloadable Resources

CEPI Michigan Student Data System

- [MSDS Manual and Technical Documents](#)

MDE Pupil Accounting Manual

- [Pupil Accounting Manual](#)

Web-based Resources

U.S. Department of Education

- [Family Educational Rights and Privacy Act \(FERPA\)](#)

MDE Office of Special Education

- [Utilization of Noncertified Personnel](#)
- [Section 53a](#)

Contacts

OSE Pupil Accounting Inbox

- MDE-OSE-Pupil-Accounting@Michigan.gov

Early On and 619 Preschool Special Education Email

- MiLEAP-Birth-5@Michigan.gov