

How to Determine and Report Full-time Equivalency (FTE)

Why correct reporting is important:

The FTE data are required by the Michigan Department of Education for the purpose of calculating membership and state funding.

Special education FTE characteristics¹ (Section 52 and Section 53) of the Michigan Student Data System (MSDS)

In reporting data on the FTE of each student with an individualized education program (IEP), please note the following:

1. A student's special education FTE (Section 52 and Section 53) is a measure of how much time the student is receiving specialized instruction through a special education program regardless of where the student is receiving that instruction.
2. FTE count is a "snapshot" on the official pupil membership count dates (two times per year). FTE should be reported by what the student is *actually* receiving on the count date or during the week of the count date. Use the *actual time on or during the count week*.
3. If a student is in a co-taught class, the time may be counted as general education FTE, special education FTE, or a combination of both, depending on the service time written in the IEP.
4. FTE count may be reported in hundredths or tenths, but this must be consistent throughout the district for all students. It is possible that a student receiving a special education program (not services) may be counted as a -0- special education FTE.
5. Related services provided by special education personnel do not generate FTE.
6. If a student receives only related services (not programs), the FTE is counted only in general education. For example, a student with a speech and language impairment who receives speech services only generates a 1.0 general education FTE. 1 Characteristics are fields or data elements associated with a student per the MSDS Manual for 2010-2011 September 2011

Note: Students receiving homebound and hospitalized services (Rule 46²) generate a full special education FTE if they are receiving services two nonconsecutive hours per week. If they do not, the student does not generate any FTE. Students receiving early childhood special education services (Rule 552) generate special education FTE according to the number of hours of specialized instruction provided.

7. Worksheets A (Section 53) and B (Section 52) are required for documentation of FTE/memberships. Worksheets A and B document the FTE calculation obtained by determining the number of hours in special education and general education during the count week. The special education FTE is determined by dividing the number of hours of specialized instruction by the total number of hours

¹ Characteristics are fields or data elements associated with a student per the MSDS Manual for 2010-2011

² Michigan Administrative Rules for Special Education / April 2009

in school during the count week. The special education FTE and the general education FTE must not add up to more than 1.0 FTE.

If you have questions, please contact your ISD pupil accounting auditor.