

# i20 - Calculation of Time and Attendance

## **87TH MSBO ANNUAL CONFERENCE**

Jessica Beagle

Brian Ciloski



INSTRUCTIONAL  
TIME



ATTENDANCE



DAYS



HOURS



EXCEPTIONS



RESOURCES



# How does the law define instructional time?

Section 6, subsection 8, of the State School Aid Act defines instructional time as:

"Class means ... a period of time in 1 day when pupils and an individual who is appropriately placed ... are together and instruction is taking place."

- If a pupil does not meet the instructional time requirement, their FTE must be prorated.
- Calendars and instructional time may vary by building, grade, or program; however, the minimums must be satisfied for each.

# Attendance



Section 101, subsection 3, subdivision b, of the State School Aid Act defines attendance as:

(d) ... at least 75% of the district's membership must be in attendance on a regular school day.

(e) ... any days rescheduled at the end of the school year must have at least 60% of the district's membership in attendance on that day

(f) ... department-approved alternative education programs that have a waiver from MDE must have at least 50% of the district's membership in attendance.

Attendance is a district-wide calculation. We are generally looking for 180 days where at least 75% of the students were in attendance.

Once you have 180 days that meet the requirement, if you fall below on day 181, you will not report the shortfall to MDE.

A student positively contributes to a district's attendance by being present with their teacher for any portion of the day. *This is not the same as the federal attendance calculation.*

Even if the district falls short of the attendance requirement, the day and hours associated still count FOR THE PROGRAMS IN SESSION.

**\*\* Days where the district applied qualifying professional development to the instructional time requirements, and days offset with forgiven time, count positively toward the 180 days.**

# Days



Section 101, subsection 3, subdivision a, of the State School Aid Act requires that:

“each district shall provide at least ...180 days of pupil instruction.”

Administrative rule elaborates on this requirement by stating that each building, grade, or program must provide instruction for the minimum number of days.

A pupil may be scheduled for less than the minimum but doing so will likely result in a prorated FTE.

A day is not determined by a set length of time, rather, it depends on instruction having taken place.



# HOURS

Section 101, subsection 3, subdivision a, of the State School Aid Act requires that:

“each district shall provide at least ... 1,098 hours of pupil instruction.”

Again, admin rule clarifies that the expectation is for every building, grade, and program to receive the minimum number of hours.

As with days, a pupil who receives less than 1,098 hours will likely be prorated.



# Exceptions

Exceptions to the subject area teacher certification requirement:

- Substitutes
- Postsecondary courses – Prof. employed by the postsecondary.
- Alternative education learning lab – grade level only.
- Non-subject courses (seminars) – grade level only.

Exceptions to the attendance requirement:

- Days rescheduled at the end of the school year – 60%.
- Programs with a waiver – 50%.
- Days after 180 – NA.
  
- 100% virtual students – NA. *There is a participation requirement.*
- Cyber schools = NA. *Governed by 380.553a.*
- 23a dropout recovery programs – NA.
- Days offset with forgiven time – NA.
- PD in lieu of instruction – NA.
- Pupils with irregular attendance/schedules – NA. *Think homebound/hospitalized.*
- Pupils in a self-paced or self-scheduled instructional programs – NA.



# Exceptions

Exceptions to the day requirement:

- Kindergarten – has no day requirement. Still must meet the hour requirement.
- Programs with a waiver –
  - Whatever is specified in the approval letter; cannot use PD to meet this minimum.
  - Not less than 146.
  - Can use FT.
  - Districts must meet the minimums in the approval letter to avoid reverting to requirement specified in statute.
- 100% virtual students – combination of instructional calendar and teacher schedules.
- 23a dropout recovery programs – NA.
- Cyber schools – NA. *Governed by 380.553a.*
- Postsecondary courses – NA.



# Exceptions

Exceptions to the hour requirement:

- Programs with a waiver –
  - Whatever is specified in the approval letter; cannot use PD to meet this minimum.
  - Not less than 878.4.
  - Can use FT.
  - Districts must meet the minimums in the approval letter to avoid reverting to requirement specified in statute.
  - Needs board approval to turn a slim schedule into full-time.
- 100% virtual students – combination of student and teacher schedules.
- Cyber schools – relies on 553a rather than 101.
- 23a dropout recovery programs – NA.



# Exceptions

More exceptions to the hour requirement:

- When using PD toward the hour requirement, note that a day of PD might deliver fewer hours than a regular school day.
- Note: If your district is counting PD, it would be a good idea to verify that you still reach the 1098-hour requirement.
- If your district intended to count a PD day but that day is canceled, you cannot use forgiven time to offset the shortfall; either the PD needs to be rescheduled, or a day of pupil instruction added to avoid a shortfall.

- **Professional Development Time – 388.1701(10)**
- (10) A district may count **up to 38 hours** of professional development for teachers as hours of pupil instruction. All of the following apply to the counting of professional development as pupil instruction under this subsection:
  - (b) At least 8 hours of the professional development counted as hours of pupil instruction under this subsection must be recommended by a districtwide professional development advisory ...
  - (c) Professional development provided online is allowable ...
  - (d) Professional development may only be counted as hours of pupil instruction under this subsection for the pupils of those teachers scheduled to participate in the professional development.

- **Professional Development time – 388.1701(10)**
- (e) The professional development must meet all of the following to be counted as pupil instruction under this subsection:
  - (i) Be aligned to the school or district improvement plan ...
  - (ii) Be linked to 1 or more criteria in the evaluation tool developed or adopted by the district ...
  - (iii) Has been approved by the department as counting for state continuing education clock hours. ...
  - (iv) Not more than a combined total of 10 hours of the professional development takes place before the first scheduled day ...AND the last scheduled day of that school year.
  - (v) Not more than 10 hours of the professional development takes place in a single month.
  - (vi) At least 75% of teachers scheduled to participate in the professional development are in attendance.

\*\* We will cover the requirements to count PD as a day later in this slide deck.

# Alternate calculations

- **Dual Enrollment**

- In short, FTE can be calculated using three different methods:
  - Total number of classes enrolled (student attends all classes each day for a regular course period).
  - Total number of classes enrolled when courses aren't scheduled for each day (conversion of college credit to high school classes).
  - Or by totaling the hours of instruction (college + H.S.) and travel time.
- Section 6(4)(q) The number of class hours used to calculate full-time equated memberships must be consistent with section 101. In determining full-time equated memberships for pupils who are enrolled in a postsecondary institution or for pupils engaged in an internship or work experience under section 1279h of the revised school code, MCL 380.1279h, a pupil is not considered to be less than a full-time equated pupil solely because of the effect of the pupil's postsecondary enrollment or engagement in the internship or work experience, including necessary travel time, on the number of class hours provided by the district to the pupil.

# Alternate calculations

- **Reduced Schedules**

- Grades 9-12
- Requested by parent or legal guardian and reviewed by the district to determine if a reduced schedule is **in the student's best educational interest.**
- The request from the parent must be documented along with the districts response following an evaluation.

# Alternate calculations

## **Work-based Learning Experiences (WBLE) –**

- **Can be claimed for a full FTE still if the reason they don't get to the normal hours requirement is due to the student's participation in the program.**
  - (q) The number of class hours used to calculate full-time equated memberships must be consistent with section 101. In determining full-time equated memberships for pupils who are enrolled in a postsecondary institution or for pupils engaged in an internship or work experience under section 1279h of the revised school code, MCL 380.1279h, a pupil is not considered to be less than a full-time equated pupil solely because of the effect of the pupil's postsecondary enrollment or engagement in the internship or work experience, including necessary travel time, on the number of class hours provided by the district to the pupil.

# Alternate calculations

- Shared time – based on instructional time but FTE cannot exceed what is earned in the full-time environment.
- Passing time
- Travel time
- Reduced schedules (IEP)
- WBLE and DE

# 15 days under 21f

- **Removed from 21f for 2025-26.**
- **Districts can still use virtual if planned appropriately.**
- **Consider distance learning under section 5-O-A of the PAM as an alternative.**
  - **Fewer requirements upfront.**
  - **More administrative effort to provide instruction.**

# End of Year Reporting

- Good idea to give your auditor a copy of your calendar and instructional time schedules prior to the school year.
- It is the district's responsibility to ensure their programs meet the requirements, but your auditor can offer advice.
- Your auditor will request documentation of your days and hours before July.
- If there are shortfalls, you will report those to MDE using the D/CH application.
- If you met the day, hour, and attendance requirements, you will indicate this alone in the D/CH app.

# Resources



## Pupil Accounting Manual (PAM)

<https://www.michigan.gov/mde/Services/financial-management/state-aid/publications/pupil-accounting-manual-pam>

## Pupil Accounting Webpage

<https://www.michigan.gov/mde/services/financial-management/state-aid/related-info/pupil-accounting-information>

## Pupil Membership Auditing Manual (PMAM)

<https://www.michigan.gov/mde/Services/financial-management/audits>

## The Revised School Code - Act 451 of 1976

<http://legislature.mi.gov/doc.aspx?mcl-Act-451-of-1976>

## The State School Aid Act of 1979 - Act 94 of 1979

<http://legislature.mi.gov/doc.aspx?mcl-act-94-of-1979>

## Michigan Administrative Code

<https://dtmb.state.mi.us/DTMBORR/AdminCode.aspx?admincode=Department&Dpt=ED>

## Michigan Administrative Rules for Special Education (MARSE)

[https://dtmb.state.mi.us/ORRDocs/AdminCode/1757\\_2017-080ED\\_AdminCode.pdf](https://dtmb.state.mi.us/ORRDocs/AdminCode/1757_2017-080ED_AdminCode.pdf)

# Questions?

Jessica Beagle, State Aid

[BeagleJ1@Michigan.gov](mailto:BeagleJ1@Michigan.gov)

Brian Ciloski, State Aid

[CiloskiB@Michigan.gov](mailto:CiloskiB@Michigan.gov)

Gloria Suggitt, Audits

[SuggittG@Michigan.gov](mailto:SuggittG@Michigan.gov)

Jose Quintero, Audits

[QuinteroJ@Michigan.gov](mailto:QuinteroJ@Michigan.gov)

Sebastian Alberts, Audits

[AlbertsS2@michigan.gov](mailto:AlbertsS2@michigan.gov)