

# Proper Pupil Accounting for Special Education Students

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MSBO APRIL 2024 CONFERENCE

CARRIE HAUBENSTRICKER, GENESEE ISD

**Session F24**

# Break Out Session

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## F24

Special Education Students require additional documentation to count them for pupil accounting purposes. Learn techniques to establish a well-documented process to ensure all full-time equivalents (FTEs) are accounted for properly.

# Topics Covered

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MDE Special Education Reporting Requirements

MDE Manuals

Enrollment of a Special Education Student (105/105c)

MDE Pupil Accounting Manual Reporting Requirements

- Section 53
- Section 52

DS4061 and Calculating FTE

Funding/Payments

Resources

# Know Your Pupil Auditor

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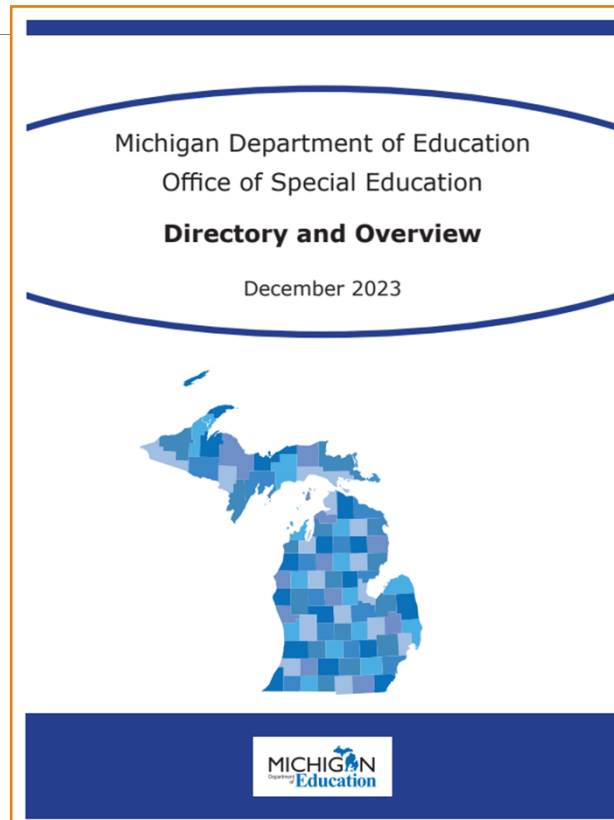
# Know Your ISD

Special Education Compliance Coordinator/Monitor

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# MDE Office of Special Education Directory and Overview of Programs



- Office of Special Education Units
- Performance Reporting
- Accountability
- Finance
- MI School for the Deaf
- IDEA Initiatives

# Federal Regulations

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The Individuals with Disabilities Education Act (IDEA) is a law ensuring services to children with disabilities throughout the nation.

[eCFR :: 34 CFR Part 300 -- Assistance to States for the Education of Children with Disabilities](#)

IDEA governs how states and public agencies provide early intervention, special education and related services to more than 6 million eligible infants, toddlers, children and youth with disabilities.

Education Department General Administrative Regulations (EDGAR) requires that districts maintain documentation to demonstrate compliance.

[Education Department General Administrative Regulations \(EDGAR\) and Other Applicable Grant Regulations](#)

# Rules and Regulations for Special Education

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[https://www.michigan.gov/-/media/Project/Websites/mde/special\\_education/MI\\_rules/MARSE\\_Supplemented\\_with\\_IDEA\\_Regs.pdf?rev=a9fd6c0ae03548fda9195e24c4020ac](https://www.michigan.gov/-/media/Project/Websites/mde/special_education/MI_rules/MARSE_Supplemented_with_IDEA_Regs.pdf?rev=a9fd6c0ae03548fda9195e24c4020ac)

State and Federal special education laws go beyond the MARSE regulations for programming and special services.

## Michigan Administrative Rules for Special Education (MARSE) With Related IDEA Federal Regulations

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This document reflects the following:

MARSE promulgated July 19, 2022

IDEA Federal Regulations last modified July 2018



# Free Appropriate Public Education (FAPE) Definition 34 CFR §300.17

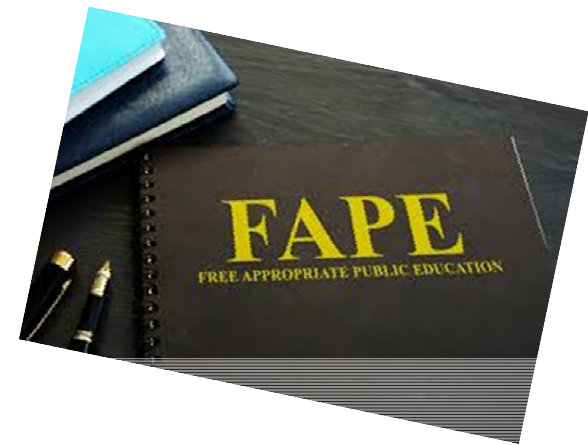
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Provided at public expense

Under public supervision and direction

At No Cost to the parent

Special Education is a guarantee



# FAPE Requirements 34 CFR §300.101

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Must be available to **ALL** children residing within Michigan between the ages of 0 to 26

Includes children who have been suspended or expelled from school

Ensure FAPE is available to all children with a disability who require special education or any related services

# Definition – Student with a Disability

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A student with a disability is defined as any person from birth to age 26 who is determined by an Individual Education Program Team or a hearing officer to have one or more impairments (as defined by the MARSE rules), that require special services or specially designed instruction.

**MDE Pupil Accounting Manual definition:** A special education pupil who is enrolled and receiving instruction in a special education program or service approved by the department, who has not achieved (met all the requirements to be eligible to receive) a high school diploma, and who is less than 26 years of age as of September 1 of the current school year shall be counted in membership.

# Did You Know...

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Michigan is the only state which has a state law mandating (or requiring) special education for students with disabilities birth to 26 years of age.

Law is known as MMSE (Michigan Mandatory Special Education Act).

[Michigan Department of Education Office of Special Education Fact Sheet](#)

# That Is A Lot Of Rules

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# MDE Pupil Accounting Manual

<https://www.michigan.gov/mde/-/media/Project/Websites/mde/OFM/State-Aid/Pupil-Accounting/Manual/Final-PAM-23-24.pdf?rev=f9e4da8aed9140d1bae21e91c38bdb7e&hash=DC7C31A7E77A224BD377BE2D18A1FA2A>

## *Pupil Accounting Manual 2023-2024*

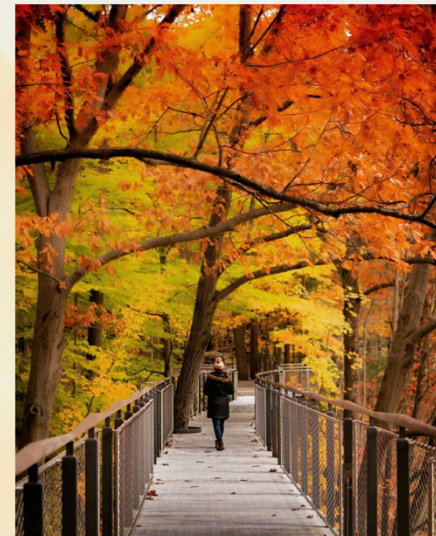



Image courtesy of Dinesh  @\_dineshdon\_

State Aid School Finance  
Office of Financial Management

**MICHIGAN**  
Department of Education

# Michigan Student Data System Manual

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<https://www.michigan.gov/cepi/pk-12/msds>

## Manuals

- [2023-24 MSDS Collection Details Manual](#)
- [2022-23 MSDS Collection Details Manual](#)
- [MiLogin User Guide](#)

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## Help and Training

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## Technical Material

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# Enrollment of Special Education Students – Written Agreement



Section 5-I of the MDE Pupil Accounting Manual 105/105c

Number 4: A local school district that enrolls a pupil with a disability under schools of choice will become that pupil's resident district for purposes of providing a free and appropriate public education (FAPE). Consistent with state and federal law, the enrolling district is responsible for developing and implementing an individualized education program.

Section 105c (contiguous) contains an additional requirement that the enrolling district shall have a written agreement with the resident district **PRIOR** to the enrollment, for the purpose of providing the pupil with FAPE. The written agreement must include, but is not limited to, an agreement on the responsibility for the payment of the added costs of special education programs and services for the pupil. The written agreement **MUST** address how the agreement **MUST** be amended in the event of significant changes in the costs or level of special education programs or services required by the pupil.

If a nonresident pupil was enrolled under Section 105c and that pupil subsequently is determined eligible for special education services, the enrolling district is the resident district for purposes of providing FAPE.


If it is determined that a pupil is eligible for special education services **prior to the pupil being enrolled under Section 105c by the district for the first time**, and the district and resident district fail to reach a written agreement regarding the coverage of added costs, the pupil may be denied enrollment.



# Records Request

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## [THE REVISED SCHOOL CODE \(EXCERPT\) Act 451 of 1976. 380.1135](#)

- Within 14 days after enrolling a transfer student, the school shall request in writing directly from the student's previous school a copy of his or her school record.
  - Any school that compiles records for each student in the school and that is requested to forward a copy of a transferring student's record to the new school shall comply within 30 days after receipt of the request.
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# IDEA Requirements

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## [34 CFR §§300.323\(g\)\(1\) and \(2\)](#)

- (1) The new public agency in which the child enrolls must take reasonable steps to promptly obtain the child's records, including the IEP and supporting documents and any other records relating to the provision of special education or related services to the child, from the previous public agency in which the child was enrolled, and
- (2) The previous public agency in which the child was enrolled must take reasonable steps to **promptly** (emphasis added) respond to the request from the new public agency.

If unsure, ASK your ISD Special Education Compliance Coordinator/Monitor

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# How long do we keep SOC pupils?

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Once a pupil has been accepted and enrolled through Schools of Choice, the pupil shall continue attending until:

Pupil graduates from high school

**OR**

The pupil may be exited if they enrolled in another district

**OR**

The pupil is expelled under the board policies established for resident pupils

Better Known as...Stuck-EEE

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# Reporting Special Education FTE

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# Section 52 versus Section 53

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## Section 52

All Pupils enrolled in Special Education unless they meet Section 53 requirements

## Section 53 Requirements

Placed by a court or state agency if the pupil resides in another ISD at time of placement

May be residents of an institution operated by an agency

A pupil who is a former resident of an agency institution placed in a community setting other than the pupil's home

A pupil enrolled in an education program longer than 180 days but less than 233 in a residential child care institution

A pupil placed by a parent for the purpose of suitable home if the parent resides in another ISD at time of placement

# Worksheets A and B

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Generated from your Student Information System (SIS), Special Education System, or completed by the teacher

Teachers are reported by the Program Code of their Special Education approval and assigned teaching position

Worksheets reflect enrolled students

FTE is based upon the ratio of actual clock hours per week in the special education classroom to the actual clock hours of the normal school week in that specific building

OR

FTE may be calculated as a ratio of the time spent in special education daily to the time spent in a general education classroom



## Worksheet A – Section 53

DS-4061 (Worksheet A)

### WORKSHEET A: BASIC CLASSROOM PROGRAMS - SECTION 53a STUDENT COUNT FOR SPECIAL EDUCATION Count \_\_\_\_\_ Year \_\_\_\_\_

Educating District Code

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Circle Reimbursement Code (one only):

CODE	PROGRAM ASSIGNMENT OF CLASSROOM TEACHERS
110	Mild Cognitive Impairment
120	Moderate Cognitive Impairment
130	Severe Cognitive Impairment
140	Emotional Impairment
150	Learning Disability
160	Hearing Impairment
170	Visual Impairment
180	Physical & Other Health Impairment
190	Severe Multiple Impairment
191	Early Childhood Special Ed. Program
192	Severe Language Impairment
193	Autistic Impairment
194	Resource Program
270	Early Child Spec Ed Serv - R340.1755
270	Early Child Spec Ed Serv - R340.1862

Teacher Name \_\_\_\_\_  
 Educating District Name \_\_\_\_\_  
 Institution/Building \_\_\_\_\_  
 Nursing Home \_\_\_\_\_

**DIRECTIONS:** This form must be returned to your Intermediate School District. Keep one copy for your records.

Additional copies may be reproduced.

Section 6 Defined Center Programs:     Yes     No

**PURPOSE:**

This form identifies pupils eligible for 100% of Added Cost funding under Section 53a of the State School Aid Act. It will also be used to determine FULL TIME EQUIVALENCY (FTE) membership assigned to Basic Classroom Programs.

Name of Student	District of Residence	STUDENT FTE PER WEEK IN:															Total FTE (Columns 3-17)	AGE	
		Sp. Ed. B.C. FTE	General Education By Grade Level																
			K	1	2	3	4	5	6	7	8	9	10	11	12	Alter. Ed.			
(3)	(4)	(5)	(6)	(7)	(8)	(9)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)				
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10.																			
11.																			
12.																			
13.																			
14.																			
15.																			

**GRAND TOTAL HEAD COUNT**  
(Total Number of Students Listed)

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**TOTALS**

Individual Totals for Columns (3) through (18)
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Used Most Often

DS-4061 (Worksheet B)

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

Educating District Code

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Circle Reimbursement Code (one only):

CODE	PROGRAM ASSIGNMENT OF CLASSROOM TEACHERS
110	Mild Cognitive Impairment
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194	Resource Program
270	Early Child Spec Ed Serv - R340.1755
270	Early Child Spec Ed Serv - R340.1862

Count \_\_\_\_\_ Year \_\_\_\_\_

Teacher Name \_\_\_\_\_

Educating District Name \_\_\_\_\_

Institution/Building \_\_\_\_\_

Nursing Home \_\_\_\_\_

Section 6 Defined Center Programs: \_\_\_\_ Yes \_\_\_\_ No

DIRECTIONS: This form must be returned to your Intermediate School District. Keep one copy for your records.  
Additional copies may be reproduced.

**PURPOSE:**  
This form will enable the Special Education Administrator to determine FULL TIME EQUIVALENCY (FTE) membership assigned to Basic Classroom Programs as well as total count of handicapped students by program category and by grade.

Name of Student (1)	District of Residence (2)	STUDENT FTE PER WEEK IN:															Total FTE (Columns 3-17) (18)	AGE (19)	
		Sp. Ed. B.C. FTE (3)	General Education By Grade Level												Alter. Ed. (17)				
			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)			
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15.																			

**GRAND TOTAL HEAD COUNT**  
(Total Number of Students Listed)

TOTALS   
Individual Totals for Columns (3) through (18)

# Program Assignment Codes

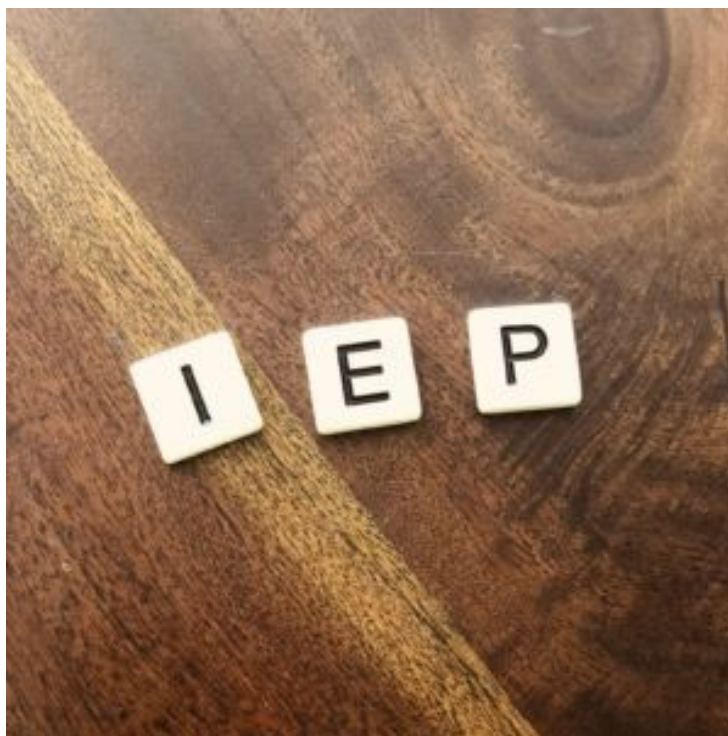
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## FTE Originates in the IEP

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# FTE Calculations and IEPs

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IEP is used to calculate the minutes/hours of service provided each day

IEP must be in place and current

Districts also create Contingency Learning Plans in addition to the IEP. These provide flexibility in how instruction is provided to the pupil

If you have questions, contact your Special Education Coordinator or Pupil Auditor

MDE Office of Special Education Information Line is 1-888-320-8384 or by email at [mde-ose@Michigan.gov](mailto:mde-ose@Michigan.gov)

## Did You Know...

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The total [Special Education headcount in Michigan](https://www.mischooldata.org/special-education-data-portraits-disability/) for the 2023-2024 school year was

217,569

<https://www.mischooldata.org/special-education-data-portraits-disability/>

# Calculating Special Ed FTE

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## **What is needed to calculate FTE?**

The student's IEP—usually a range of hours

The student's Schedule in place on count day

The weekly hours of instruction in the building

The student's special education teacher

- They will know the hours that the student is actually receiving!

# FTE: Only Programs--Not Services

Special Education Programs/Services

Special Ed. Programs/ Services (Rule Number)	Type of Delivery	*Depart	*Endorse	Frequency and Duration	Initiation Date	Duration Date	Location
School Social Work (R340.1701(c))	Direct	N/A	N/A	15-25 minutes 20-30 times per year	11-17-2021	11-16-2022	Throughout school building
Speech and Language Therapy (R340.1701(c))	Direct	N/A	N/A	35-55 times per annual IEP, at 20-25 minutes per speech therapy session	11-17-2021	11-16-2022	Therapy Area and General Ed Classroom
Resource Program (340-1749)	Direct	N/A	N/A	3-8 hours a week	11-17-2021	11-16-2022	Special Ed Classrooms

\*Departmentalized Program (R 340.1749a)

**Services like Speech Therapy or Social Work do not generate FTE**



# Reminder: Program Assignment Codes

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Circle Reimbursement Code (one only):

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In this case there are 6.5 hours in a day x 5 days in a normal week=32.5 hours/week

What are my Building's Total Hours of Instruction?

Scheduled Daily Clock Hours of Instruction				FULL-DAY KINDERGARTEN, GRADES 1-12, & SPEC. ED.	
DISTRICT: Shelby Public Schools			School Year: 2021 - 2022		
BUILDING PROGRAM: Shelby High School		GRADE LEVEL: 9th - 12th		COUNT DAY: (please check) <input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring	
INSTRUCTIONS: Complete PART A for all variations of each bldg./program full time schedule & for each partial day where a varying schedule occurs in the bldg./program. After documenting the daily hrs. in PART A, summarize the total hrs. scheduled for each bldg./program in Part B.					
Check One: <input checked="" type="checkbox"/> Full-Day <input type="checkbox"/> Partial-Day <input type="checkbox"/> Other* (* Give dates & descriptions of type of day, i.e., early dismissal, late starts, etc.)					
<b>PART A - CALCULATION OF DAILY SCHEDULED HOURS</b>					
			IN MINUTES		
	INSTRUCTIONAL TIME			PASSING TIME FROM PERIOD	TOTAL
PERIOD	START TIME	END TIME	CLASS TIME		
Example	7:45	8:30	45	5	50
1	7:50 AM	8:57 AM	67	5	72
2	9:02 AM	10:09 AM	67	5	72
3	10:14 AM	11:21 AM	67	5	72
4	11:26 AM	12:33 PM	67		67
LUNCH	12:33 PM	1:03 PM	0	5	5
5	1:06 PM	2:15 PM	67	5	72
6	2:20 PM	2:50 PM	30		30
7			0		0
8			0		0
			Total Minutes		390
			Divide by 60		
			Total Hours		6.50
<b>PART B - CALCULATION OF TOTAL SCHEDULED HOURS</b>					
	Daily Scheduled Hours	Times	Scheduled Days**	Scheduled Hours	
Full Days	6.50	X	175	=	1,137.50
Partial Day(s)	3.67	X	3	=	11.01
Other Day(s)	6.00	X	3	=	18.00
Other Day(s)		X		=	
Other Day(s)		X		=	
<b>TOTAL DAYS/HOURS SCHEDULED</b>			181		1,166.51
<p>1. Passing time TO first period MUST BE EXCLUDED.</p> <p>2. Homeroom may be counted up to 15 mins. which includes passing time.</p> <p>3. Up to 30 mins. per day of passing time may be counted between classes.</p> <p>4. Only ONE passing time for lunch period may be counted.</p> <p>5. The longest lunch period MUST BE EXCLUDED.</p> <p>6. Passing time FROM last period MUST BE EXCLUDED.</p> <p>7. Recess may be counted ONLY IF supervised by a certificated teacher and shall not exceed 30 minutes. May also be attached to lunch if reasonable time.</p> <p>8. For high schools, 1 or 2 study halls may be counted ONLY if supervised by a certificated teacher and the local school district provided at least 1,100 hours of instruction (1,098 + 90).</p>					
<b>CERTIFICATION</b>					
I certify the information submitted is true & accurate to the best of my knowledge. All hours for which enrollment is reported are eligible for pupil membership. A copy of each teacher's certificate is on file at the local education agency.					
Authorized Representative					
Title					
Date					
* This information should be obtained from the Scheduled Days of Instruction Form. ** All days identified as "Other" on calendar must have "Scheduled Daily Clock Hours of Instruction Form" completed.					

# Calculating Special Ed FTE

## Calculating Special Education FTE (Section 52)

SCENARIOS	
INCLUDED in Range Hours	DON'T include
<ul style="list-style-type: none"><li>• Being pulled from Gen Ed Peers</li><li>• Receiving DIRECT, SPECIALIZED INSTRUCTION from SE Teacher</li><li>• In RR room with SE Teacher</li></ul>	<ul style="list-style-type: none"><li>• Time with para in the GE setting</li><li>• Time that is direct instruction from GE teacher without specialized instruction</li><li>• Time with the Title 1 teacher</li><li>• Time in a co-taught that is NOT Direct, Specialized Instruction</li></ul>

- Divide the **ACTUAL HOURS** on the student's schedule as of count day by the total hours of instruction per week
- Example:
  - 2 SE hours per week
  - Divided by 31 total hours of instruction
  - =.06 SE FTE
- Student's FTE would be:
  - General Ed FTE: .94
  - Special Ed FTE: .06

# Calculating FTE

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IEP will specify how many hours a week the pupil needs special education services.

FTE must align with the program hours documented and match the Worksheet A or B form

[https://training.catamaran.partners/wp-content/uploads/2020/02/B5-HowtoDetermineandReportFull-TimeEquivalency2020\\_final-2.pdf](https://training.catamaran.partners/wp-content/uploads/2020/02/B5-HowtoDetermineandReportFull-TimeEquivalency2020_final-2.pdf)

## FTEs for Special Education Students

30.5 School Hours per week

Hours in Special Education	FTE
1	.03
2	.07
3	.10
4	.13
5	.16
6	.20
7	.23
8	.26
9	.30
10	.33
11	.36
12	.39
13	.43
14	.46
15	.49
16	.52
17	.56
18	.59
19	.62
20	.66
21	.69
22	.72
23	.75
24	.79
25	.82
26	.85
27	.89
28	.92
29	.95
30	.98
30.5	1.0

# Data Quality Checklist

Is your data correct, or is it just *Error-Free*?

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These are items that wouldn't **necessarily** be addressed by MSDS Data quality alerts or validations

Examples:

- Has the student had more than one IEP between count periods?
- Is the reported Primary Educational Setting show more hours pulled out from General Education than the student is really receiving?
- Does the initial IEP timeliness reflect that the child enrolled from out of state?
- If the student is legally blind or deaf, is this listed as their secondary disability?

[MDE OEAA Accountability Best Practices Guide for 2023-2024 – Data Reporting Guide for Trouble-Free Accountability Data](#)



# How Does My Pupil Auditor Check This?

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Auditors complete Desk and Field Audits and look at the following documents:

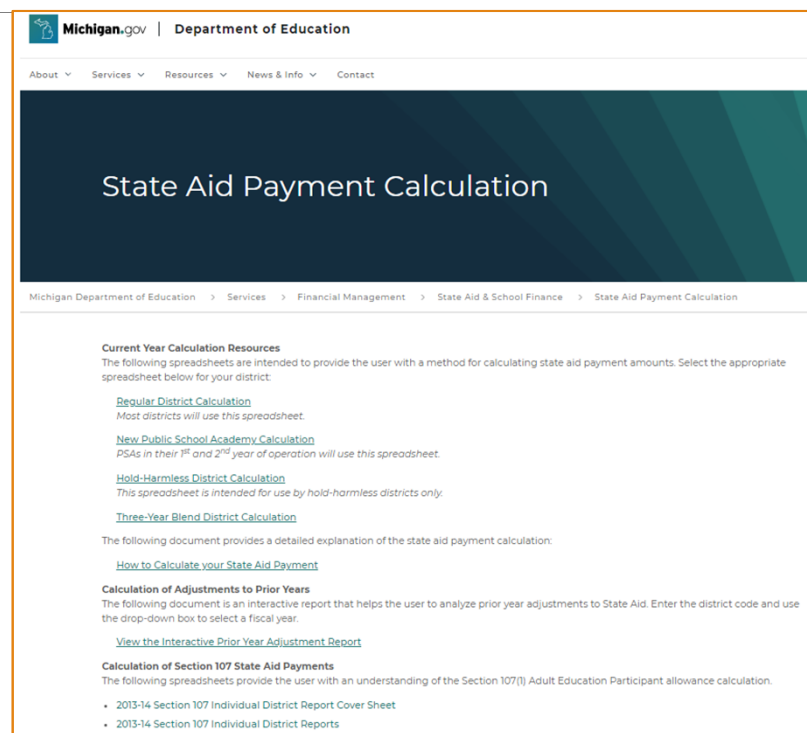
- Student Information System (SIS) Alpha Reports
- Special Education Worksheets A & B
- Non Resident List
- School of Choice List
- DS4061 – Unaudited MSDS Submission

# Numbers Must Balance

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# Data Turns Into State Aid Payments



The screenshot shows the Michigan Department of Education website. The header includes the Michigan.gov logo and the Department of Education name. A navigation menu has links for About, Services, Resources, News & Info, and Contact. The main content area has a dark blue background with the title "State Aid Payment Calculation". Below this is a breadcrumb trail: Michigan Department of Education > Services > Financial Management > State Aid & School Finance > State Aid Payment Calculation. The page content is organized into sections:

- Current Year Calculation Resources**

The following spreadsheets are intended to provide the user with a method for calculating state aid payment amounts. Select the appropriate spreadsheet below for your district:

  - [Regular District Calculation](#)  
*Most districts will use this spreadsheet.*
  - [New Public School Academy Calculation](#)  
*PSAs in their 1<sup>st</sup> and 2<sup>nd</sup> year of operation will use this spreadsheet.*
  - [Hold-Harmless District Calculation](#)  
*This spreadsheet is intended for use by hold-harmless districts only.*
  - [Three-Year Blend District Calculation](#)
- The following document provides a detailed explanation of the state aid payment calculation:
  - [How to Calculate your State Aid Payment](#)
- Calculation of Adjustments to Prior Years**

The following document is an interactive report that helps the user to analyze prior year adjustments to State Aid. Enter the district code and use the drop-down box to select a fiscal year.

  - [View the Interactive Prior Year Adjustment Report](#)
- Calculation of Section 107 State Aid Payments**

The following spreadsheets provide the user with an understanding of the Section 107(I) Adult Education Participant allowance calculation.

  - 2013-14 Section 107 Individual District Report Cover Sheet
  - 2013-14 Section 107 Individual District Reports

<https://www.michigan.gov/mde/services/financial-management/state-aid/related-info/state-aid-payment-calculation>



# MDE Resources

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MDE Special Education Laws and Regulations

<https://www.michigan.gov/mde/services/special-education/laws-regs>

MDE Special Education Funding

<https://www.michigan.gov/mde/services/special-education/funding>

MDE Pupil Accounting Manual

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


# Special Education Resources/Videos

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This series of training videos and supporting documents are designed to provide districts and intermediate school districts (ISDs) with ways to improve data quality in the Michigan Student Data System (MSDS) for students with an individualized education program (IEP).

<https://training.catamaran.partners/msds-data-quality-videos/>

## Topics Include:

- Discipline Data
  - Annual IEP Reviews and Transfer Students
  - Count Submissions, Demographics and Exiting Students
  - Ways to Improve Special Education Data Quality in MSDS
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# Questions?

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