

Special Education Pupil Accounting 101

Michigan Pupil Accounting Administrators Association (MPAAA)

Fall Conference
September 2023

Office of Special Education



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Agenda

- Federal and State Regulations
- Data Reporting
- Section 52 and Section 53a
- Worksheet A & B
- Schools of Choice
- Alternate Placements
- Resources
- Office of Great Start Updates

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Federal and State Regulations

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Special Education Regulations

- [Individuals with Disabilities Education Act \(IDEA\)](#)
- [Michigan Administrative Rules for Special Education \(MARSE\) \(PDF\)](#)
- [The State School Aid Act of 1979](#)
- [Revised School Code](#)

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The Individuals with Disabilities Education Act (IDEA)

- Federal law governing the provision of early intervention, special education, and related services to students with disabilities
- Civil Rights law ensuring the provision of a Free and Appropriate Public Education (FAPE)
- Prior to 1975, schools were not required to provide an education to students with disabilities

Five Principles of IDEA

- Free Appropriate Public Education (FAPE)
- Least Restrictive Environment (LRE)
- Individualized Education Program/Individual Family Services Plan (IEP/IFSP)
- Parent Participation
- Procedural Safeguards

MARSE

- Part 1: General Provisions
- Part 2: Initial Evaluations, Timelines, IEP, District Responsibilities, and Due Process
- Part 3: Administration of Programs and Services
- Part 4: Qualifications of Directors and Supervisors
- Part 5: Qualifications of Teachers and Other Personnel

MARSE (cnt'd)

- Part 6: Financing
- Part 7: Development and Submission of ISD Plans and Monitoring
- Part 8: State Complaints
- Part 9: Records and Confidentiality
- Part 10: Birth to Three

Special Education in Michigan

"A Special education pupil who is enrolled and receiving instruction in a special education program or service approved by the department, who does not have a high school diploma, and who is less than 26 years of age as of September 1 of the current school year is counted in membership."

[MCL 388.1606](#)

[R 340.1702](#)

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Data Reporting

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MSDS – Special Education Component

School Demographics | Personal Demographics | Contacts | Enrollment | Membership | Initial IEP | **Special Education**

Primary Disability: 22-Legally Blind 24-Deaf

Secondary Disability:

Plan Date:

Type of Plan:

Additional Plan Date:

Support Services: 200-Teacher Consultant (T.C.) Autism Spectrum Disorder 210-T.C. Mentally Impaired 220-T.C. Emotionally Impaired 230-T.C. Learning Disabled

Program Service Code: 110-Programs for Mild Cognitive Impairment 120-Programs for Moderate Cognitive Impairment 130-Programs for Severe Cognitive Impairment 140-Programs for Emotional Impairment

Primary Educational Setting:

Placed By Another District IEP:

Spec Ed Exit Reason:

Spec Ed Exit Date:

Section 52 FTE:

Section 53 FTE:

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MSDS – Initial IEP Component

School Demographics | Personal Demographics | Contacts | Enrollment | Membership | **Initial IEP** | Special Education

Date of Parental Consent:

Initial IEP Completion Date:

Timeliness Of Initial IEP:

Result of Initial IEP:

Days Beyond Timeline:

Part C Transition Timeliness:

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Crosswalk from District System to Indicators & Determinations page 1 of 4

MSDS (CEPI)	Location of the MSDS Fields within local SE System	Impact on Determination/ Catamaran
Resident & Operating District Ethnicity Residency Code Primary Disability Non-Resident Code	Student Demographic page – Resident & Operating District field Student Demographic page – Primary Disability field FTE detail page – Non-resident radio button	These fields determine how the student will be counted within your district and indicators 4A, 4B, 8, 9, 10, 11, 12 and 14. Significant Disproportionality- Identification, Discipline and Educational Settings. Indicators 1, 2, 3, 4B, 9, 10, 11, 12, 13 used in Determinations.
District Exit Status	Either the exit data field on the Primary Disability page or on the District Status View page	This field along with field 45 impact graduation and dropout rates – indicators 1, 2, 14
Grade Program Eligibility – Participation Primary Disability	Student Demographic page– Grade Field Student Primary Disability page– Primary Disability Field	These fields determine who is claimed as a student with a disability in MSDS. MSDS uses this field for tracking students. These fields impact Statewide Assessment Participation (Indicator 3) and subgroup as well as all indicators. Indicator 9 and 10 Significant Disproportionality - Identification

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Crosswalk from District System to Indicators & Determinations page 2 of 4

MSDS (CEPI)	Location of the MSDS Fields within local SE System	Impact on Determination/ Catamaran
Date of IEP/Placement/Implementation	Important Dates page – Current IEP date field	This field must have current IEP date. This impacts Timeliness of IEPs
Initial IEP: Parental consent for evaluation to IEP timeline	Student Status page – Parental consent for evaluation	Initial evaluation only – Indicator 11 – Child Find Part B, Indicator 12 – Early Childhood Transition Part B
Initial IEP: Result of initial IEP	Student Status page– Result of initial IEP	Initial evaluation only – Indicator 11 – Child Find Part B, Indicator 12 – Early Childhood Transition Part B
Initial IEP: School days beyond evaluation and completion of initial IEP timeline	Student Status page – School days beyond evaluation and IEP timeline	Initial Evaluation only- Indicator 11 – Child Find Part B.
Section 52 FTE	FTE detail page – Special Education FTE field as well as Section 53 radio button answer is “no”	This field outlines the funding source for special education time (FTE). This field is frequently confused with Ed Setting

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Crosswalk from District system to Indicators – page 3 of 4

MSDS (CEPI)	Location of the MSDS fields in Illuminate SE within the student module	Impact on Determinations/Catamaran
Section 53 FTE	FTE Detail page – Special Education FTE field as well as Section 53a radio button answer is “yes”	This field outlines the funding source for special education time (FTE). This field is frequently confused with Ed Setting
Program Service Code	Program Detail page – All the programs listed	MSDS uses this to track students – claimed by placement
Support Services	Services Detail page – All the services listed	MSDS use this to track services provided to students
Primary Educational Setting	FTE Detail page – LRE percentage field for all students educated in local districts Student demographic page – Educational Instructional Setting field for all students in preschool or in ISD run programs	Time spent receiving services with GE peers– Indicator 5 Educational Setting Part B 3–5-year-olds in preschool time spent within the general education setting – Indicator 6 – Preschool LRE
District Exit Status Special Education Exit / Completion Reason	This is done behind the scenes in Illuminate SE Depending on what page you put the exit date on (Primary Disability or District Status View page)	These fields are used by MSDS for Indicator 1&2 – Graduation Rate and Dropout Rate as well MER
Special Education Date Exited or Completed	Either the exit data field on the Primary Disability page which comes from either “Does not qualify” IEP or a revocation of services OR on the District Status View page which comes from SIS exit date in the nightly upload	This date must be within the count timeframe Used by MSDS to determine SE eligibility status for various indicators

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Crosswalk from District system to Indicators – page 4 of 4

MSDS (CEPI)	Location of the MSDS fields in Illuminate SE within the student module	Impact on Determination/Catamaran
Through # 137 Discipline (Suspension/Expulsion)	Maintained in Powerschool/Skyward only	These fields outline behavioral incident and results and impact indicators 4A & 4B
Early Childhood Assessments	Early Childhood assessment page (Entry and Exit)	These fields report the EC assessment results

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Crosswalk from District system to Indicators – Other Data Sources for remaining Indicators for Part B

Indicator for Part B	Data Source
1 - Graduation	This is determined by exit code 01-04 for Diploma or Code 20 for Certificate of Completion
2 - Dropout	This is determined by exit code
3 - M-Step Assessment, Participation and Performance	Statewide assessment and proficiency on assessment (MSDS and tested roster)
4A & 4B – Suspension/Expulsion and Suspension/Expulsion by Race/Ethnicity	MSDS disciplinary suspension information
7- Preschool outcome	Child outcome form (3-5 year olds)
8 – Parent Involvement 13 – Secondary Transition 14 – Postsecondary Outcomes	Cohort survey all preschool parents and 1/3 of parents of school-age students Cohort Transition Survey results submitted to state in October Cohort Survey
11 – Child Find	Initial IEP Component from MSDS count determines compliance with timelines for initial evaluations and out of state initials
12 – Early Childhood Transition	District level explanation of reason for delay
15 – Resolution Session Agreements	Hearing requests that went to resolution sessions that were resolved through resolution session settlement agreements
16 – Mediation Agreements	Mediations held that resulted in mediation agreements
17 – State Systemic Improvement Plan (SSIP)	State’s SPP/APR includes an SSIP that is comprehensive, ambitious, yet achievable multi-year plan for improving results for children with disabilities

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Section 52 and 53a Pupils

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Section 53a Special Education Pupils

- [MCL 388.1653a](#) of The State School Aid Act of 1979
 1. Placed by a court or state agency if the pupil resides in another ISD at the time of placement
 2. Residents of institutions operated by the Michigan Department of Health and Human Services (MDHHS)
 3. Former residents of an agency institution placed in a community setting other than the pupil's home

Section 53a Special Education Pupils (cnt'd)

4. Pupils enrolled in an education program longer than 180 days but less than 233 days in a residential childcare institution
5. Pupils placed in a district by a parent for the purpose of seeking a suitable home, if the parent resides in another ISD at the time of placement
 - [Determining Eligibility and Counting Pupils for Section 53a Funding](#)

Section 53a Special Education Pupil Enrollment

- When enrolling special education students, enrolling districts should have a process for determining 53a eligibility
- Is the student court placed?
- Has the student been placed by a parent outside of their resident ISD?
- Work closely with ISD special education director
- [MDE OSE Section 53a webpage](#)

Section 53a Funding Implications

- Special education membership funding
- 100% reimbursement of added costs of special education (reported on the SE-4096)
- Calculated using the [DS-4120](#) prior year fall count. (Section 53a Full Time Equivalency (FTE)/total special education FTE in program) * total expenditures reported in that program
- 100% reimbursement of special education transportation costs. (reported both on the SE-4096 and the SE-4094)

Section 52 Special Education Pupils

- [MCL 388.1652](#) of The State School Aid Act of 1979
- Special education pupil FTE not qualifying for Section 53a captured under Section 52
- Significantly more common than 53a students

Section 52 Funding Implications

- 100% special education pupil membership funding
- 28.6138% reimbursement of added costs of special education (reported on the SE-4096 special education actual cost report)
- 70.4165% reimbursement of costs associated with special education transportation (reported on the SE-4094 special education transportation report)

Worksheets A & B

Worksheet A (Less Common)

- Section 53a
- Based upon what student is *receiving* on count day
- Who qualifies can be found in [388.1653a](#) of the State School Aid Act
- Supporting documentation must be submitted to MDE for approval
- Each building should have procedures in place upon enrollment to collect the supporting documentation

Worksheet B (Most Common)

- Section 52 FTE
- Measure of time students that do not qualify under 53a is receiving specialized instruction through a special education program
- Based upon what student is receiving on count day
- Does not matter where this instruction is taking place

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Worksheet A/B

Worksheet B: Classroom Programs - Section 52
Student Count for All Other Special Education Classroom Teachers

Teacher: [Redacted] Program Code: Elem/Secondary Resource Program(elem_secondary_resource_program)
District: Battle Creek (District) School: [Redacted] School

Student Name	New Str	Section	Sp FTE	General Ed. FTE By Grade Level												UN	Tot FTE	Age			
				K	1	2	3	4	5	6	7	8	9	10	11				12		
[Redacted]	13020	1	0.03	0.97																1	7
[Redacted]	13020	28	0.91	0.09																1	8
[Redacted]	13020	31.33	1	0																1	7
[Redacted]	13020	31.33	1	0																1	8
[Redacted]	13020	31.33	1	0																1	7
[Redacted]	13020	31.33	1	0																1	7
[Redacted]	13020	31.33	1	0																1	9
[Redacted]	13020	31.33	1	0																1	7
[Redacted]	13020	31.33	1	0																1	8
Total Number of Students Listed: 9				7.98	0.97	0.09	0	0											9		

Teacher Signature: [Redacted] Date: [Redacted]

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Schools of Choice

Section 105 Schools of Choice

- [MCL 388.1705](#) of the [State School Aid Act of 1979](#)
- Students enrolling under schools of choice within their resident ISD boundaries
- Becomes resident of enrolling district
- Enrolling district responsible for development and implementation of an IEP
- Enrolling district responsible for the provision of a FAPE

Section 105C Schools of Choice

- [MCL 388.1705C](#) of the [State School Aid Act of 1979](#)
- Students enrolling under schools of choice in a contiguous ISD
- Enrolling district must have an agreement in place with child's resident district regarding the responsibility to provide a FAPE, outlining who is responsible for the added costs related to special education
- 105C choice districts that enroll a student with a disability absent an agreement are responsible for the provision of a FAPE in addition to the added costs of special education programs & services

Student Records

- [380.1135](#)
- Districts must request, in writing, transfer student's school records within 14 days of enrollment
- Upon receipt of that request, the district receiving the request must respond within 30 days
- May not withhold records

Alternate Placements

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Home-Based

- Home-based instruction must be a result of disciplinary action (suspension/expulsion)
- Not an alternative to Homebound

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Reduced Schedule

- All Students with an IEP have a right to a FAPE in the LRE.
- The IEP for student on reduced day should include:
 - An explanation of the need of a shortened day,
 - Explanation of the unique need or skill gap preventing full day,
 - Connection to growth and progress; and
 - A plan for return to school for full day.

[Shortened School Day](#)

Reduced Schedule Pupil Accounting Requirements

- If student's schedule is reduced due to a medical or emotional reason, a licensed physician or physician's assistant must sign supporting documentation
- May be scheduled for less than 80% of the 1,098 hours requirement if IEP team determines appropriate

Homebound/Hospitalized

- Students unable to attend school for a period greater than 5 consecutive days due to a medical condition
- Condition MUST be certified by an M.D./D.O./P.A.
- Students with an IEP must receive a minimum of two nonconsecutive hours of instruction per week
- If minimum is not met, FTE may not be prorated

Homebound/Hospitalized Deviation

- Allows district to "make up" lost instructional time
- Lost time must be due to an occurrence beyond the provider's control
- Documentation of cause is required


Residency for Incarcerated Pupils With Disabilities

- A pupil who has been incarcerated in a county jail may become a resident of the district where the county jail is located.
- Decisions regarding residency must be made on a case-by-case basis in alignment

[FAPE in the County Jail](#)

Resources

- [2023-24 Michigan Student Data System Manual](#)
- [2022-23-Pupil-Accounting-Manual](#)
- [Understanding the Part B Strand Report - Catamaran Training Site](#)
- [Family Educational Rights and Privacy Act \(FERPA\)](#)
- [Homebound and Hospitalized Educational Services for Michigan Public School Pupils](#)



Questions

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Contact Information

OSE Information Line
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MDE-OSE@Michigan.gov

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

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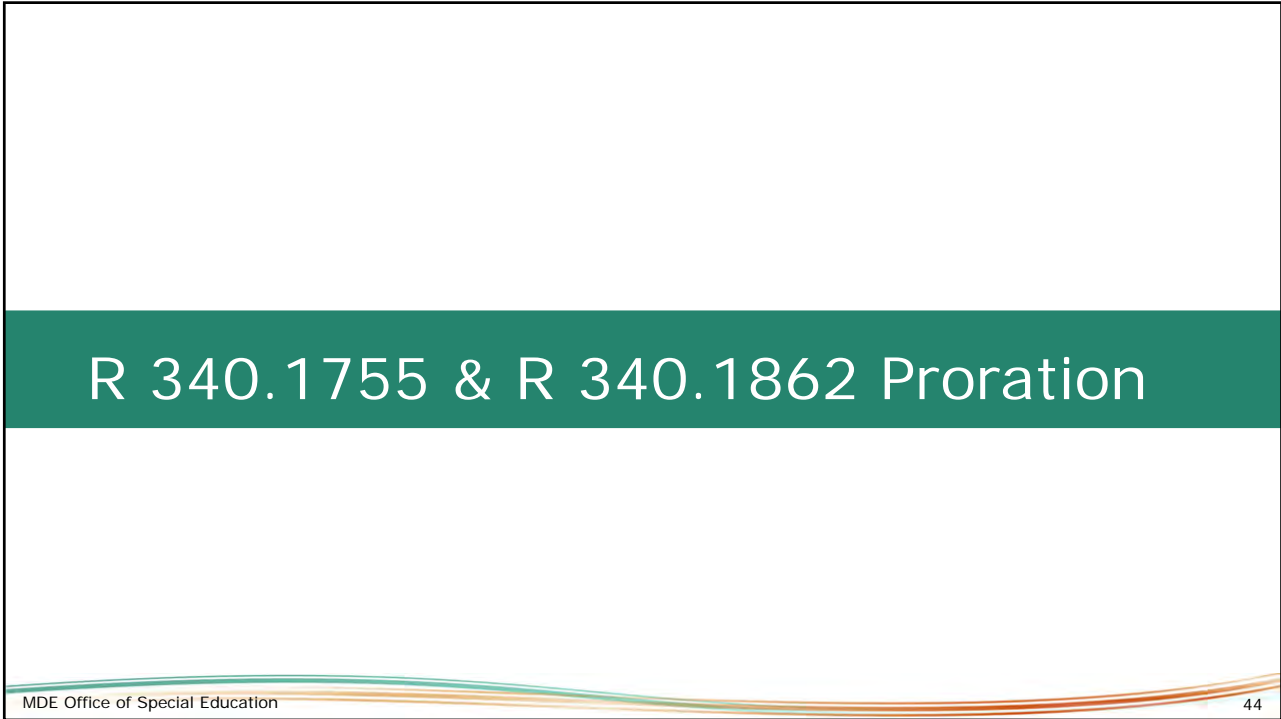
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R 340.1755 & R 340.1862 Proration

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