

# Special Education Pupil Accounting

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Michigan Department of Education, Office of Special Education

Michigan Department of Lifelong Education, Advancement, and Potential

Office of Early Childhood



# Topics

- Pupil Accounting Manual (PAM) Updates
  - Home Instruction: Homebound/Homebased
  - Adult Learners
  - Co-Teaching and Departmentalized Delivery
  - Worksheet A/B & Worksheet signatures
  - 105C clarification
  - 51a(14) clarification
  - Bona fide
  - IFSP maintained in the CA-60
  - Section 5k
- Upcoming PAM section reviews (work-based learning)

# Home Instruction

# 34 CFR §300.115(b) Continuum of alternative placements

(b) The continuum required in [paragraph \(a\)](#) of this section must -

(1) Include the alternative placements listed in the definition of special education under [§300.39](#) (**instruction in regular classes, special classes, special schools, home instruction, and instruction in hospitals and institutions**); and

(2) Make provision for **supplementary services** (such as resource room or itinerant instruction) to be provided in conjunction with regular class placement.

# Eligibility: Homebound/Hospitalized

- Medical condition requiring student to be confined to the home or hospital during regular school hours for a period greater than 5 consecutive days.
- Medical condition **MUST** be certified by an M.D./D.O./P.A. **(will be revised in PAM)**

# Section 5-D: Homebound/Hospitalized

- Students with an Individual Education Program (IEP) must receive a minimum of two nonconsecutive hours of instruction/week. **Including weeks the district is not in session.**
  - Frequency and duration of services must be individualized based on the students' needs.
- If the minimum is not met, full-time equivalent (FTE) may not be prorated.
- The district must consider the student's right to a free appropriate public education (FAPE).

# 5-C: Homebased & Interim Alternative Education Setting (IAES)

- Homebased instruction must be a result of disciplinary action (suspension/expulsion).
- Student requires IAES
- No other less restrictive settings are appropriate
- Not an alternative to Homebound MCL 380.1311(4).

# IEP Team Considerations: Homebased (IAES)

- Whether the student can work on their IEP goals in IAES.
- Whether the setting would be detrimental to the student's progress.
- Whether the student can benefit from home instruction.

# Impermissible Reasons for Homebased

- Administrative convenience
- Parent preference
- Eligibility category
- Public pressure
- Discipline without following discipline protections

# Services: Homebased (IAES)

- A **minimum** of two (2) non-consecutive instructional hours per week.
  - Frequency and duration of services must be individualized based on the students' needs.
- Service type, duration, and frequency must enable the student to continue to:
  - Participate in the general curriculum
  - Progress toward meeting student's IEP goals

# Services: Homebased (IAES) (Part 2)

- Instruction at the student's home.
- The district must provide all necessary materials, supplies, and resources.
- Staff must meet any state-approved certification and/or licensing requirements.
- Credit is earned, awarded, and placed on the student's transcript or toward grade progression.
- Virtual, in-person, or hybrid?

# Adult Learners

# Adult Learners with an IEP

Pupils with an IEP in Adult Education must be provided equal access to adult education programs.

- Students who have not completed the requirements for a high school diploma are eligible to receive special education programs and services until the age of 26.

[FAPE for Adult Learners \(michigan.gov\)](http://michigan.gov)

# Co-teaching

# Co-teaching FTE

How do you determine if the FTE is special education FTE or general education FTE in a co-taught classroom?

# Co-teaching FTE (Part 2)

- If a student with an (IEP) receives instruction in a co-taught general education classroom, their time in that classroom is not automatically considered general education or special education FTE. The FTE is determined on an individual basis, depending on the student's goals as specified in the IEP. Time may be counted differently in the same classroom for each student with an IEP, depending on the student's IEP goals.

# Co-teaching FTE (Part 3)

- Driven by student's goals outlined in the IEP
- Think: Is the special education teacher working on the student's goal/objectives in the IEP?
  - No – General Education FTE
  - Yes – Special Education FTE
- Time may be counted differently in the same classroom for each student with an IEP.

# Co-teaching FTE (Part 4)

- The IEP must accurately reflect the special education programs, services and time providing a FAPE in the Least Restrictive Environment (LRE) for the student with an IEP.
- Documentation of instruction must be maintained by the special education/general education teacher to help calculate FTE within the co-taught classroom.

# Departmentalized model and Michigan School Data System (MSDS) count

# 340.1749c Departmentalization of special education programs

- 49c – (1) A school with more than 1 special education teacher may departmentalize. (2) Each teacher shall teach only 1 local education agency approved special education course per period. (3) Each teacher may serve more than the students assigned to his or her caseload; however, the total number of students served cannot exceed the combined caseloads of the participating teachers. (4) Each teacher shall serve not more than an average of 10 students per class period per instructional day.

# Departmentalized programs and MSDS

- The program listed on the IEP should be the program of the case manager with the time/frequency based on all teachers working with the student.
- All teachers in the departmentalized model must maintain a class list of students they teach.
- The class list must only include the caseload students being shared by the departmentalized teachers.
- The worksheet A/B will be generated by case manager with total time calculated by all special education teacher's time with student.

# Worksheets A & B

# Worksheets A & B

- Worksheet A
  - Used to capture Section 53a special education FTE.
    - [Section 53a Eligibility Criteria](#)
- Worksheet B
  - Used to capture Section 52 special education FTE.
    - Section 52 pupils are all pupils with disabilities not eligible to be counted under Section 53a.
- Both Worksheets Generated by the student information system (SIS).

# Worksheets A & B (Part 2)

- Each worksheet should list a single program that aligns with the student's IEP.
- For 340.1755 services – the time the service providers work with the student is tallied and listed on the teacher's worksheet who is providing the "under the direction of."
- An authorized signature attesting to the accuracy of the FTE listed on the worksheet is required.
  - Best practice is to have the teacher review and sign the worksheets to verify accuracy.

# Worksheet A & B (Part 3)

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 \_\_\_\_\_

Section 5 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 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 (1)	District of Residence (2)	Sp. Ed. B.C. FTE (3)	STUDENT FTE PER WEEK IN:														Total FTE (Columns 3-17) (18)	AGE (19)	
			General Education 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)	Alter. Ed. (17)			
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12.																			
13.																			
14.																			
15.																			
<b>GRAND TOTAL HEAD COUNT</b> (Total Number of Students Listed)		<b>TOTALS</b>		Individual Totals for Columns (3) through (18)															

105c

# 105C for students with IEPs

- Schools of Choice for non-resident pupils from contiguous ISDs.
- 388.1705c of the State School Aid Act of 1979.
- Specific requirement for students with disabilities Prior to enrollment.
  - Subsection 18 – Requirement for agreement with resident district for the payment of added costs.

# 105C for students with IEPs (Part 2)

- Student enrolled under 105c, and subsequently identified as a student with a disability.
- Enrolling district enrolled a student with a disability absent an agreement with the student's resident district.
- In both scenarios the enrolling district is responsible for the provision of a FAPE in the LRE, and the related added costs.

51a(14)

# Enrollment Under 51a(14)

- 388.1651a subsection 14 of the State School Aid Act of 1979.
  - Like language in 105c for Public School Academies (PSA).
    - Requires the enrolling academy work with their ISD to reach an agreement with the resident ISD.
  - Specific to students with disabilities enrolling in a PSA that is not in the ISD the student resides.

# Bona Fide

# What is a Bona Fide Program?

- The term bona fide programs and services was removed from the PAM this year.
- The term was replaced with programs and services that meet the requirements of the Michigan Administrative Rules for Special Education (MARSE).

# CA-60 Requirement

# Record Requirements

- Individualized Family Service Plans (IFSP)
  - Required to be maintained in a student's CA-60.
  - Reflected under "Student Records and Transfers" in the updated PAM.
    - Question and answer #11

# Section 5-K

# Calculating FTE for Rules 340.1755 and 340.1862

- Considerations -
  - Services not a program
  - Individualized
  - Must consider LRE and Natural Environments.
  - Delivery model that meets the requirements of MARSE
    - IEP/Individualized Family Service Plan (IFSP) must meet requirements of 340.1755 or 340.1862.
    - IEP/IFSP must reflect a minimum of 72 hours.

# Steps for calculating FTE

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

# Steps for calculating FTE (Part 2)

1. Obtain annualized hours of service by multiplying the maximum weekly hour amount by:
  - 36 weeks for 1755
  - 52 weeks for 1862
2. Divide the result by 180 hours to determine the FTE to be claimed.

# Rule 340.1755 FTE Calculation Example (1.0 Eligible Pupil)

Count Week	Hours Provided Under 1755
Count Week 1	3.49 Hours
Count Week 2	5.17 Hours
Count Week 3	0.00 Hours (Student was Sick)
Count Week 4	3.4 Hours

- 5.17 was the maximum hours provided in this example.
- Multiply 5.17 by 36 weeks (the number of weeks in a school year).
- That results in annualized hours of 186.12, which is then divided by 180 hours.
- This example results in a 1.0 FTE claim. More than 1.0 FTE cannot be claimed.

# Rule 340.1862 FTE Calculation Example (0.58 FTE Eligible Pupil)

Count Week	Hours Documented in 1862 Pupil's Service Log
Count Week 1	2.00 Hours
Count Week 2	1.50 Hours
Count Week 3	0.00 Hours (Student was Sick)
Count Week 4	2.0 Hours

- 2.00 was the maximum hours provided in this example.
- Multiply 2.00 by 52 weeks (the number of weeks in a calendar year).
- That results in annualized hours of 104.00, which is then divided by 180 hours.
- This example results in a 0.58 FTE claim (remember more than 1.0 FTE cannot be claimed).

# R 340.1754 Early Childhood Special Education Programs

- R 340.1754(2)(e) requires programs be available for a minimum of 360 clock hours and 144 days of instruction.
- Eligible for forgiven days and forgiven hours, like any other programs operated by local or intermediate school districts. These programs are eligible for 6 forgiven days.

# Upcoming PAM Sections for Review

- 5 – P Work Based Learning Experiences, Apprenticeships, and Internships
  - Developing a work-group to update this section of the PAM as it relates to students with disabilities.
- 5 – K Special Education Early Childhood Programs and Services
  - Given the recent updates, we will continue to pay attention to feedback in this section of the PAM and revise language where needed.

# Resources

- [2024-25 Michigan Student Data System Manual](#)
- [2023-24-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](#)
- [Utilization of Noncertified Personnel](#)
- [Section 53a](#)

# Resources (Part 2)

- [Shortened School Day](#)
- [FAPE for Adult Learners](#)
- [IDEA Discipline Requirements](#)

# Questions

# Contact Information

## **OSE Pupil Accounting Inbox**

[MDE-OSE-Pupil-Accounting@Michigan.gov](mailto:MDE-OSE-Pupil-Accounting@Michigan.gov)

## **Early On**

[MiLEAP-Birth-5@Michigan.gov](mailto:MiLEAP-Birth-5@Michigan.gov)

## **MDE-OSE Information Line**

Interpreter Services Available

[MDE-OSE@Michigan.gov](mailto:MDE-OSE@Michigan.gov)

1-888-320-8384