

Special Education Pupil Accounting

May 2024

Office of Special Education

Michigan Department of Lifelong Education, Advancement, and
Potential Office of Early Childhood



Topics

- Homebound/Hospitalized vs. Home-Based Clarification
- Juvenile Justice
- Use of Non-Certified Personnel
 - Paraprofessional Time
- Capturing, Calculating, and Reporting Special Education Full Time Equivalency (FTE)
 - Co-Teaching Environments FTE Reporting
 - Enrollment Process
 - Worksheets A & B; Sect. 52 & 53a
 - R. 340.1755 & R. 340.1862

Home-based Defined

Under Revised School Code [sections 380.1311\(2\)](#) or [1311a](#):

- Home-based services should **only be used for suspensions or expulsions.**
- Determined to be the best placement for instruction for the pupil.
- Authorized in writing by the district superintendent and the district alternative or disciplinary education supervisor.

Homebound/Hospitalized vs. Homebased

Home-based IEP Considerations

- Placement must be done through a new Individualized Education Program (IEP) or IEP amendment.
- Include necessary discipline protections.
- The IEP team must:
 - Determine what services will occur in an alternate education setting.
 - Consider a continuum of alternate placements.

Homebound Defined

Homebound or hospitalized service is a self-study program designed to help pupils, who are unable to attend school due to a medical condition, to keep up with their studies and to progress as far as possible given their medical condition.

Homebound vs. Home-based: What is the Difference?

Homebound	Home-based
<ul style="list-style-type: none">For Students unable to attend school for a period greater than 5 consecutive days due to a medical condition	Home-based instruction must be a result of disciplinary action (suspension/expulsion)

Virtual as an Alternative to Suspension

- Virtual learning cannot be used as an alternative to suspension for students with disabilities.
- A district cannot unilaterally move a student with a disability to a virtual environment based solely on behavioral data.
- When examining a change to virtual instruction, closely examine the type of services and interaction with peers in the new setting.
 - The more significant the differences between the two settings, the more likely it is considered a change of educational placement.

Harmful Effects and Virtual Instruction

- 34 CFR §300.116 very clearly states when determining least restrictive environment (LRE), the IEP Team must consider any potential harmful effect on the child or on the quality of services that he or she needs.
- The nature of virtual instruction can be provided in a myriad of ways.
- Supporting virtual programming is not the responsibility of the parent. The burden of educational support **cannot** be placed on the parent.

Juvenile Justice

R 340.1757 Juvenile Detention Facilities Staffing

(d) Special education reimbursed personnel may provide educational services for students who do not have disabilities and who are placed in the facility, if the programs comply with both of the following provisions:

(i) They are **under the supervision** of a teacher approved in the area of emotional impairment.

(ii) They have not more than 10 students in a class at any one time.

Use of Non-Certified Personnel

Use of Uncertified Personnel: R 340.10

- May supervise students during library periods, study halls, lunch hours, and other times not counted as part of the student's instructional day.
- Noncertified personnel engaged in complementing, supplementing, or reinforcing instruction that is counted as part of the instructional day shall be under the meaningful direction and supervision of a certified classroom teacher.

Meaningful Direction of Noncertified Personnel

“Meaningful direction” means that the teacher is responsible for:

- planning and coordinating all lessons;
- presenting the initial lesson;
- assessing the learning objectives;
- determining mastery of content;
- identifying the type of complementing, supplementing, or reinforcing instruction or intervention to be provided; and
- specifying the methods, materials, and techniques to be used by noncertified personnel.

Supervision of Noncertified Personnel

“Supervision” means the certified teacher periodically:

- Evaluate the performance of noncertified personnel providing instructional support;
- Review the work duties and assignments of the non-certified staff; and
- Evaluate the progress of students receiving support.

Capturing, Calculating, and Reporting Special Education FTE

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 individualized education plan (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 free appropriate public education for the student with an IEP.
- Documentation of instruction must be maintained by the special education/general education teacher.

Enrollment

Release of records form should ask for

- Special education documentation (current and if possible past)
 - Discipline records

If a foster family/caretaker is enrolling a student, ask for the court order/agency placement information.

- Consider other qualifiers for Section 53a and ask clarifying questions if needed

Worksheets A & B

- Worksheet A
 - Used to capture Section 53a special education FTE.
- Worksheet B
 - Used to capture Section 52 special education FTE.
- 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."
- 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 _____

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 (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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2.																			
3.																			
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10.																			
11.																			
12.																			
13.																			
14.																			
15.																			
GRAND TOTAL HEAD COUNT (Total Number of Students Listed)		TOTALS		Individual Totals for Columns (3) through (18)															

Section 52 vs. Section 53a

- Section 52 special education pupils
 - 388.1652 of the State School Aid Act of 1979.
 - All students in a special education program that do not qualify under Section 53a.
- **Remember**, Section 52 FTE is captured on **Worksheet B**

Section 52 vs. Section 53a (Part 2)

- Section 53a Special Education Pupils
 - 388.1653a of the State School Aid Act of 1979
 - [Section 53a Criteria and Procedures for Determining Eligibility and Counting Pupils for Section 53a Funding](#)
 - Primary 53a qualifiers
 - Court or state agency placed pupils outside of the pupil's resident intermediate school district (ISD).
 - Pupils residing in institutions operated by Department of Community Health.
 - Pupils placed by their parents outside of their resident ISD for purpose of providing a suitable home.

Calculating FTE for Rules 340.1755 and 340.1862

- Considerations -
 - Services not a program
 - Individualized
 - Must consider Least Restrictive Environment (LRE) and Natural Environments
 - Bona Fide delivery model
 - 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)

Weekly Hours Documented In 1755 Pupil's Service Log		
Count Week 1	3.49 Hours	
Count Week 2	5.17 Hours	
Count Week 3	0.00 Hours	Student Sick
Count Week 4	3.40 Hours	
Max Weekly Hours Actually Provided	5.17 Hours	
	X 36 Weeks	Weeks in School Year
	186.12	Service Hours Annualized
Eligible FTE Claim	1.0	Annualized Hours Divided by 180 hours = FTE

Rule 340.1862 FTE Calculation Example (0.58 FTE Eligible Pupil)

Weekly 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 Sick
Count Week 4	2.00 Hours	
Max Weekly Hours Actually Provided	2.00 Hours	Hours from Highest Week
	X 52 Weeks	Weeks in Calendar Year
	104.00	Service Hours Annualized
Eligible FTE Claim	0.58	Annualized Hours Divided by 180 hours = FTE

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.

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](#)
- [Utilization of Noncertified Personnel](#)
- [Section 53a](#)

Questions

Contact Information

OSE Pupil Accounting Inbox

MDE-OSE-Pupil-Accounting@Michigan.gov

Early On

MiLEAP-Birth-5@michigan.gov

MDE-OSE Information Line

Interpreter Services Available

MDE-OSE@Michigan.gov

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