

Balancing Worksheet Bs

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Quick Hit Outline

- Worksheets 52B
 - Worksheets 53A
 - DS4061/DS4120
 - MISD/MSDS - Data Management Program
 - How to Balance?
 - Troubleshooting
-

Special Education Worksheets A & B

- Generated from your Student Information System (SIS) 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 ration or 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.

Section 52 versus Section 53

Section 52

- All pupils enrolled in Special Education unless they meet Section 53 requirements.

Section 53

- 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 & B May Look Different



Ensure you calculate grade level special education FTE totals on each teacher's worksheet.



Some SIS systems Total Special Education FTE by Grade.



Other SIS systems only total General Education, so you may have to manually total.

TIP: Write each grade level special education total at the bottom of each sheet. Some have more than one grade.

Example: 1st grade sp ed = 1.33; 2nd grade sp ed = .67

TIP: Keep worksheets in Special Education folders

Worksheet A – Section 53

DS-4061 (Worksheet A)

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

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 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.

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

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	1	2	3	4	5	6	7	8	9	10	11	12	After Ed. (17)			
			(4)	(5)	(6)	(7)	(8)	(9)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		
1.																			
2.																			
3.																			
4.																			
5.																			
6.																			
7.																			
8.																			
9.																			
10.																			
11.																			
12.																			
13.																			
14.																			
15.																			
GRAND TOTAL HEAD COUNT (Total Number of Students Listed)		TOTALS		Individual Totals for Columns (3) through (18)															

Used Most Often

DS-4061 (Worksheet B)

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

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 6 Defined Center Programs: ____ Yes ____ No

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.

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

Educating District Code _____

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

Program Assignment Codes

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

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

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

Start Comparing Totals -

Compare totals from your Alpha Reports to Worksheet (52 & 53) Totals

Steps for Balancing Worksheet B's:

1. Teacher Worksheet B's : Verify student grade level, resident vs nonresident and minute/FTE reasonableness.
2. School DS4061: Verify category total with Teacher worksheet. Enter each program category Special Ed FTE at the building level
3. Compare Pupil Accounting Excel Worksheet Category totals with District DS-4061

Troubleshooting Tips:

1. Export Student Information System General Collection into Macomb MSDS
2. Run DS-4061 if categoricals are not balancing:
 - a. Run Special Ed Program Report
 - b. Convert pdf to Mocrrosoft Excel
 - c. Filter on Program to balance

Start Comparing Totals -

Compare totals from your Alpha Reports to Worksheet (52 & 53) Totals

Troubleshooting Tips:

3. Look at students that have multiple Programs ex: 194 120
 - a. The primary code might show a different program on the Worksheet B
4. If necessary make corrections in SIS, MISDMSDS and CEPI MSDS

AUDITOR TIP: Using your red ink pen, mark by each grade on both the Pupil Accounting Worksheet and the Special Education Worksheet. This tells you that it balanced on both sides and you can move onto the next grade.

Start Comparing Totals - MISDMSDS

04/02/2026 08:17am		Special Education Program Report							Page: 29	
		Warren Consolidated Schools								
Bldg	Last Name	First Name	Initial	Grade	Birth Date	Program	GE	S52	S53	Tot
							FTE	FTE	FTE	FTE
06121				06	05/19/2013	110	0.16	0.84	0.00	1.00
06121				07	04/03/2012	110	0.16	0.84	0.00	1.00
06121				07	05/02/2013	194	0.83	0.17	0.00	1.00
06121				06	01/30/2013	120	0.00	1.00	0.00	1.00
06121				06	06/05/2014	120	0.00	1.00	0.00	1.00
06121				06	11/09/2013	110	0.16	0.84	0.00	1.00
06121				08	04/20/2012	120	0.00	1.00	0.00	1.00
06121				08	02/29/2012	194	1.00	0.00	0.00	1.00
06121				08	12/07/2011	194	0.00	0.00	0.00	0.00
06121				06	03/08/2014	120	0.00	1.00	0.00	1.00
06121				06	06/21/2013	110	0.16	0.84	0.00	1.00
06121				07	09/04/2013	194	0.66	0.34	0.00	1.00
06121				07	10/02/2012	194	0.66	0.34	0.00	1.00
06121				08	07/12/2012	120	0.00	1.00	0.00	1.00
06121				07	02/21/2013	120	0.00	1.00	0.00	1.00
06121				08	10/04/2011	194	0.83	0.17	0.00	1.00
06121				06	06/23/2014	110194	0.66	0.34	0.00	1.00
06121				07	11/07/2012	194	0.83	0.17	0.00	1.00
06121				06	01/02/2014	110	0.16	0.84	0.00	1.00
06121				07	03/13/2012	110	0.16	0.00	0.84	1.00
06121				07	11/19/2012	194	0.83	0.17	0.00	1.00
06121				08	04/11/2012	120	0.00	1.00	0.00	1.00
06121				06	11/16/2013	120	0.00	1.00	0.00	1.00
06121				07	06/10/2013	120	0.00	1.00	0.00	1.00
06121				07	07/09/2012	194	0.66	0.34	0.00	1.00
06121				06	10/03/2013	194	0.66	0.34	0.00	1.00
06121				07	02/21/2013	120	0.00	0.00	0.00	0.00
06121				06	03/10/2014	120	0.00	1.00	0.00	1.00
06121				06	08/15/2014	110	0.16	0.84	0.00	1.00
06121				06	04/04/2014	110	0.16	0.84	0.00	1.00
06121				06	08/06/2014	110	0.16	0.84	0.00	1.00
06121				06	08/22/2013	194110	0.66	0.34	0.00	1.00
06121				06	11/09/2013	120	0.00	1.00	0.00	1.00
06121				06	07/19/2013	120	0.00	1.00	0.00	1.00
06121				06	06/19/2014	120	0.00	1.00	0.00	1.00
06121				06	06/19/2014	120	0.00	1.00	0.00	1.00

Start Comparing Totals - Report Converted to Excel

Bldg	Last Name	First Name	Initial	Grade	Birth Date	Program	GE FTE	S62 FTE	S63 FTE	Tot FTE
06121				06	05/19/2013	110	0.16	0.84	0.00	1.00
06121				07	04/03/2012	110	0.16	0.84	0.00	1.00
06121				07	05/02/2013	194	0.83	0.17	0.00	1.00
06121				06	01/30/2013	120	0.00	1.00	0.00	1.00
06121				06	06/05/2014	120	0.00	1.00	0.00	1.00
06121				06	11/09/2013	110	0.16	0.84	0.00	1.00
06121				06	04/20/2012	120	0.00	1.00	0.00	1.00
06121				08	02/29/2012	194	1.00	0.00	0.00	1.00
06121				08	12/07/2011	194	0.00	0.00	0.00	0.00
06121				08	03/06/2014	120	0.00	1.00	0.00	1.00
06121				06	06/21/2013	110	0.16	0.84	0.00	1.00
06121				07	09/04/2013	194	0.66	0.34	0.00	1.00
06121				07	10/02/2012	194	0.66	0.34	0.00	1.00
06121				08	07/12/2012	120	0.00	1.00	0.00	1.00
06121				07	02/21/2013	120	0.00	1.00	0.00	1.00
06121				08	10/04/2011	194	0.83	0.17	0.00	1.00
06121				06	06/23/2014	110 194	0.66	0.34	0.00	1.00
06121				07	11/07/2012	194	0.83	0.17	0.00	1.00
06121				06	01/02/2014	110	0.16	0.84	0.00	1.00
06121				07	03/13/2012	110	0.16	0.84	0.00	1.00
06121				07	11/19/2012	194	0.83	0.17	0.00	1.00
06121				08	04/11/2012	120	0.00	1.00	0.00	1.00
06121				06	11/16/2013	120	0.00	1.00	0.00	1.00
06121				07	06/10/2013	120	0.00	1.00	0.00	1.00
06121				07	07/06/2012	194	0.66	0.34	0.00	1.00
06121				06	10/03/2013	194	0.66	0.34	0.00	1.00
06121				07	02/21/2013	120	0.00	0.00	0.00	0.00
06121				06	03/10/2014	120	0.00	1.00	0.00	1.00
06121				08	08/15/2014	110	0.16	0.84	0.00	1.00
06121				06	04/04/2014	110	0.16	0.84	0.00	1.00
06121				06	09/06/2014	110	0.16	0.84	0.00	1.00
06121				06	06/22/2013	194 110	0.66	0.34	0.00	1.00
06121				06	11/09/2013	120	0.00	1.00	0.00	1.00

Balancing your Membership Counts to the DS-4061 - More Comparing

Once you have compiled and reconciled Worksheet A's, B's, you must verify that the reports correspond with the DS-4061.

- Special Education Population
 - By Program Code
 - By Resident/Non-Resident
 - AUDITOR TIP: Using your red ink pen, mark by each program code for Resident/Non-Resident and Total. This tells you that it balanced on both sides and you can move to the next program code.

Balance Sheet Example - #1

Balancing Special Ed

PUPIL ACCOUNTING WORKSHEET							GISD AUDITOR'S USE	
DISTRICT:							SCHOOL YEAR: 2024.2025	
BUILDING/PROGRAM:							COUNT DAY: FALL SPRING	
Official Enrollment Numbers (Headcount)		Student FTE					Total FTE	Utilize this section to make notes of Pro-Rated FTEs, pupils not enrolled in a full schedule, differences in FTEs or Headcounts, etc.
GRADE	GEN ED & SP ED TOTAL	Non-Public Number of Pupils	Non-Public Number of Pupils	Non-Public FTE Total	General Education (total GE FTE)	Special Education (total GE FTE)		
Dev-K								
K								
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
TOTALS								

Alpha Report Totals:

Grade 11 Totals: Student Count:	58	FTE:	58.00	2.00	58.00
Grade 11 Totals: Student Count:	22	FTE:	21.69	0.31	22.00

- Take special ed totals per grade on each building alpha report and add to the pupil accounting worksheet.
- Total the special ed column for all grades at the bottom of the worksheet.
- Special ed totals should balance with both the DS4061 program code numbers and your special ed grade level reports (EdPlan)/Worksheet B.

Special Education				
Act	Description	Resident	Non-Resident	Total
110	Programs for Mild Cognitive Impairment	0.00	0.00	0.00
120	Programs for Moderate Cognitive Impairment	0.00	0.00	0.00
130	Programs for Severe Cognitive Impairment	0.00	0.00	0.00
140	Programs for Emotional Impairment	0.00	0.00	0.00
150	Programs for Learning Disabled	0.00	0.00	0.00
160	Programs for Hearing Impairment	0.00	0.00	0.00
170	Programs for Visual Impairment	0.00	0.00	0.00
180	Programs for Physical or Other Health Impairment	0.00	0.00	0.00
190	Programs for Severe Multiple Impairment	0.00	0.00	0.00
191	Early Childhood Special Education (Classroom)	0.00	0.36	0.36
192	Programs for Severe Language Impairment	0.00	0.00	0.00
193	Programs for Autism Spectrum Disorder	0.00	0.00	0.00
194	Elementary or Secondary Level Resource Program	0.00	12.18	12.18
270	Early Childhood Special Education Services	0.00	0.00	0.00
Special Education Total		0.00	12.83	12.83

40	11	25130	00138	0.23	0.77
40	11	25010	00138	0.11	0.89
40	11	25010	00138	0.11	0.89
40	11	25130	00138	0.02	0.98
40	11	25130	00138	0.57	0.43
40	11	25130	00138	0.06	0.94
40	11	25010	00138	0.71	0.29
40	11	25130	00138	0.12	0.88
40	11	25030	00138	0.01	0.99
40	11	25140	00138	0.06	0.94
Total Students For Grade : 10					2.00 8.00

Program/Grade Summary

ending st.	Grade	Resident Dist.	Bldg.	Sp.Ed. FTE	Gen.Ed. FTE
30	11	25010	04275	0.12	0.88
30	11	25130	04275	0.19	0.81
Total Students For Grade : 2				0.31	1.69

Total 11th grade: 2.31

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Balance Sheet Example #2

DISTRICT NAME:		GE - SE DESK AUDIT BALANCE SHEET - 2021-2022		WORKPAPER REF. # AU-5													
Count Date	☐ Fall ☐ Spring	Special Education by Category - Based on Submitted Worksheet B's (Sec. 52) and Worksheet A's (Sec. 53)														Total Special Ed FTE	Total K-12 FTE
10/07/2020	General Education	110	120	130	140	150	160	170	180	190	191	192	193	194	270		
Buildings	Gen Ed	Alt Ed	Total GE	Mild CI	Mod CI	Sev CI	EI	LD	HI	VI	POHI	SKI	ECSE	SLI	ASD	RR	ECS
A MISD High (Gr. 9-12)																	
A MISD Middle - North (Gr. 5-8)																	
A MISD Middle - South (Gr. 5-8)																	
A MISD Elementary (Gr. K-5) (incl. 1/2 day Kdg)																	
B MISD Elementary (Gr. K-5)																	
C MISD Elementary (Gr. K-5, incl. ECSE)																	
D MISD Alt Ed (Alt Ed 9-12)																	
Nonpublic(s)																	
Catholic Sch (K-8)																	
Total FTE Claimed																	

AUDITOR NOTES:

I (WE) HAVE REVIEWED AND CERTIFY THAT THE OFFICIAL MEMBERSHIP REPORTS, WORKSHEET A'S - WORKSHEET B'S & SPREADSHEETS CORRESPOND WITH THE DS-4061, THIS WORKSHEET, AND HAVE BEEN VERIFIED FOR ACCURACY.

AUDITOR NAME: _____ AUDITOR SIGNATURE: _____ DATE REVIEWED: _____

Balance Sheet Example #3

PA-102 September 2025 **Special Education FTE Summary & Reconciliation by Building**

Building Name: _____ Count Date: _____

1. Complete a SE FTE Summary for each building/prgm (Tab #1) - then total all in a District Summary (Tab #2).
 2. Paper clip building worksheets to this summary. (Do not staple.) **Complete electronically - calculations are entered.**
 3. Summarize data from the attached SE Worksheets A & B and enter in the three sections below.
 3. Reconcile this summary with MSDS certified data prior to submission. Review non-resident info for accuracy.

1. SE Program FTE for Building: Enter SE program FTE for both resident and non-resident pupils

Program Code	Program Name	Sec 53	Res Sec 52	Non-Res Sec 52	Total
110	Prgms for Mild Cognitive Impairment	2.00	6.80	1.00	9.80
120	Prgms for Moderate Cognitive Impairment	0.00	0.00	0.00	0.00
130	Prgms for Severe Cognitive Impairment	0.00	0.00	0.00	0.00
140	Prgms for Emotional Impairment	0.00	0.00	0.00	0.00
150	Prgms for Learning Disabled	0.00	1.00	0.00	1.00
160	Prgms for Hearing Impairment	0.00	0.00	0.00	0.00
170	Prgms for Visual Impairment	0.00	0.00	0.00	0.00
180	Prgms for Physical or Other Health Impairment	0.00	0.00	0.00	0.00
190	Prgms for Severe Multiple Impairment	0.00	0.00	0.00	0.00
191	Early Childhood SE Classroom Program	0.00	0.00	0.00	0.00
192	Prgms for Severe Language Impairment	0.00	0.00	0.00	0.00
193	Prgms for Autism Spectrum Disorder	0.00	2.38	0.33	2.71
194	Elementary or Secondary Resource Program	0.00	7.46	3.27	10.73
270	Early Childhood SE Services	0.00	5.00	0.00	5.00
Special Education Total		2.00	22.64	4.60	29.24

2. Non-Resident SE FTE by Resident District & Section 105c: List the resident districts for non-resident pupil FTE with total SE FTE for each district. Segregate Sec 105c FTE as indicated.

District #	District Name	Sec 105c SE FTE	All Other NR SE FTE	Total
		SE	SE	
		0.00	0.00	0.00
		0.00	0.00	0.00
		0.00	0.00	0.00
		U.UU	U.UU	U.UU
	Total	0.00	0.00	0.00

3. Pupils in Two SE Programs: List by name any pupil in two SE programs, enter program code and FTE for each. Pupil must be listed on each program worksheet with appropriate FTE.

Pupil Name	Code #1	SE FTE	Code #2	SE FTE	Total SE FTE
J. Smith	194	0.33	110	0.33	0.66
		0.00		0.00	0.00
		0.00		0.00	0.00

Troubleshooting

- Is there a Worksheet missing?
- Did a student lose FTE due to non-attendance?
- Did a student lose/reduce FTE due to Homebound/Homebased status?
- Is a student marked as a Resident on the Worksheet, but a Non-Resident on the Alpha (or vice versa).
- Did you use a calculator to add up all of the Worksheets by Program Code & Resident/Non-Resident Status?



How Does My Pupil Auditor Check This?

- Auditors complete Desk & Field Audits and look at the following documents:
 - Student Information System (SIS) Alpha Reports
 - Special Education Worksheets A & B
 - Non-Resident List
 - Schools of Choice List
 - DS4061 - Unaudited MSDS Submission



Questions?

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