

## SPRING 2009 – MPAAA – Special Education Pupil Accounting Issues – Education for Pupils Under the Age of 5 (ECDD)

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1. Eligible special education early childhood pupils are the only children under the age of 5 who qualify to be counted in membership under the State School Aid Act.

*Section 6(4)(I) – “Pupils to be counted in membership shall be not less than 5 years of age on December 1 and less than 20 years of age on September 1 of the school year, except a special education pupil who is enrolled and receiving instruction in a special education program or service approved by the department....”*

2. Special education programs approved by the Department for pupils under the age of 5 are defined in the Special Education Administrative Rules.

R 340.1754 – Early childhood special education programs

- a. An early childhood special education teacher for children 2.5 through 5 years as specified in the IEP
- b. Program is available for a minimum of 360 clock hours and 144 days of instruction
- c. Program shall have not more than 12 students for 1 teacher and 1 aide at any one time and the teacher shall have responsibility for programming for not more than 24 different students

R 340.1755 – Early childhood special education services

- a. Services shall be provided by an approved early childhood special education teacher or approved related services staff to children birth through age 5 as specified in the IEP/IFSP. Approved related services staff shall work under the supervision of an early childhood special education teacher
- b. Services shall be provided a minimum of 2 hours per week but not less than 72 clock hours within 180 days
- c. Services may be provided in appropriate early childhood community or family settings

3. The calculation of membership for pupils under the age of 5 is determined by the State School Aid Act.

*Section 6(4)(AA) – “Full time equated memberships for preprimary aged special education pupils who are not enrolled in kindergarten but are enrolled in a classroom program under R 340.1754 of the Michigan administrative code shall be determined by dividing the number of class hours scheduled and provided per year by 450. Full-time equated memberships for preprimary aged special education pupils who are enrolled in kindergarten but are receiving non-classroom services under R 340.1755 of the Michigan administrative code shall be determined by dividing the number of hours of service scheduled and provided per year per pupil by 180.”*

4. Requirements for counting a pupil under the age of 5 in membership.

- a. Classroom Programs under R 340.1754

- Pupil has an effective IEP as of the count day
- Pupil was enrolled and in attendance in a bona fide special education program as of the count day (bona fide programs)

- are available for a minimum of 144 days AND 360 hours)
- Pupil's receipt of instruction is documented with appropriate attendance records
- Pupil was assigned to a certificated special education teacher (not just being evaluated only on the count day)
- Pupil's membership is calculated by the number of hours scheduled and provided divided by 450
- A pupil five years of age who also attends kindergarten must have the membership split equitably between special education and regular education

b. Early Childhood Special Education Services under R 340.1755

- Pupil has an effective IEP/IFSP as of the count day
- Pupil was enrolled and in attendance in a bona fide special education program as of the count day (bona fide program is 2 hours per week, AND not less than 72 hours within 180 days ON A PUPIL BY PUPIL BASIS)
- Pupil's receipt of instruction is documented with appropriate attendance records
- Pupil was assigned to a certificated special education teacher and receiving services on or before the count day (not just being evaluated for special education on the count day)
- Pupil's IEP must identify R 340.1755 services, complete with the frequency, duration and location of the services
- Pupils receiving services from ancillary or related staff must have documentation that they worked under the direction of an approved early childhood special education teacher and that the teacher supervised the content of the instruction
- Pupil's whose IEPs only indicated speech, OT, or PT and not R 340.1755 services do not count for membership purposes
- Pupil's membership is calculated by the number of hours scheduled and provided divided by 180

5. Examples of membership calculation

a. R 340.1754 Early Childhood Special Education Programs (classroom)

- Class meets 2.5 hrs/day for 180 days – 450 hours/450 hours = 1.0 FTE
- Class meets 2.5 hrs/day for 144 days – 360 hours/450 hours = .80 FTE
- Class meets 3.0 hrs/day for 140 days – 420 hours/450 hours = 0.0 FTE  
*(this program has a day AND hour requirement – the program met the hour requirement of 360 BUT NOT the day requirement of 144 so no membership is allowed)*

b. R 340.1755 Early Childhood Special Education Services (non-classroom)

- Pupil receives 1 hr., two days/wk for 36 weeks – 72 hrs/180 hours = .40 FTE
- Pupil receives 2.5 hrs., two days/week for 36 weeks – 180 hrs/180 = 1.0 FTE
- Pupil receives 1 hr., 1 day/wk for 36 weeks – 36 hrs/180 hours = 0.00 FTE  
*(this programs requires a minimum of 2 hours per week and 72 hours within the 180 school days)*

## 6. Early Childhood Special Education Pupils in Other Programs

- a. Normally, pupils under the age of 5 are in programs described under special education administrative rules 340.1754 and 340.1755
- b. Occasionally, some pupils by IEP may be in other special education programs with teachers that are NOT early childhood special education certificated, if so membership is calculated and reported under the certification of the teacher (i.e.; SXI, LD) and the membership is calculated based upon 1,098 hours

### **FALL 2007 – MPAAA – Early Childhood Special Education Programs – Questions and Answers**

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1. If a district runs an early childhood special education classroom program 5 days a week and meets the 144 days/360 hour requirement but does not run the entire school year calendar, can the pupils in the program be claimed as a full 1.0 FTE or a prorated FTE?

Answer – IDEA 34 CFT Section 300.347 indicates the number of hours of instruction for a student with a disability should be the same number as is required of any pupil to be counted for a full FTE. Thus, early childhood programs are to be scheduled the same length of the school year as programs for their non-disabled peers. The Department has allowed districts to schedule early childhood programs to correspond with either the kindergarten calendar or the grades 1-12 calendar.

The special education administrative rule 340.1754 states the minimum number of days and hours must be scheduled and provided to be considered a bona fide program. The program must meet this definition for any membership to be counted. The State School Aid Act defines how membership is to be calculated for these students. Thus a program providing only 360 hours of instruction would only generate a .80 FTE. For a program operating only 144 days, the program would need to be scheduled and provide 3.13 hours each day to generate a full 1.0 FTE.

2. Do the inclement weather hours and professional development hours apply to special education early childhood classroom programs.

Answer – Yes. If the classroom program is scheduled for 360 hours, the district could use up to 10 inclement weather hours. If the classroom program was scheduled for 450 hours, the district could use up to 12 inclement weather hours.

For professional development hours, if the program is scheduled for 450 hours you may use 16 professional development hours. If the program is scheduled for 360 hours, you may use 12 professional development hours.

3. For R 340.1755 early childhood services, if the district provides the required 72 hours of service, but a portion of the 72 hours are provided during the summer, is the FTE prorated or is the FTE for the pupil lost?

Answer – The rule requires that the 72 hours be provided within the 180 school days. If less than 72 hours are provided within that window period, it is not a bona fide program and the membership is lost. The district has the option to use the special education administrative rule 340.1832(e) and the ISD plan process to

schedule and provide services in a different manner. Districts may opt to change the 72 hours provision, the 180 day provision or both. The revision to the ISD plan process must be submitted to the Department and approved prior to the end of the school year for which the change is sought. The Department will not review or approve rule 340.1832(e) changes retroactively.

4. Can an IEP (or group of IEPs) create an approvable classroom programs for 2 year olds under R 340.1754?

Answer – Rule 340.1755 does not allow for the creation of a special education classroom delivery model. Rule 340.1754 would allow for a classroom delivery model if the pupils were aged 2 and a half.

5. Special education R340.1755 has an ISD special education teacher going into a local district Head Start or Michigan School Readiness classroom providing non classroom services to pupils ages 3-5. Can this be done and counted for membership?

Answer – R 340.1755 indicates that services may be provided for children birth through age 5 under this rule as determined by the child's IEP. The rule also indicates that the services may be provided in the home or appropriate early childhood setting. To be counted in membership, the services would need to meet the bona fide program requirement and be provided to special education pupils only. The IEPs of all the pupils would need to be identical if the services provided were the same to all of the pupils. The Head Start or MSRP teacher would need to be responsible for the non-special pupils in the class at the time the special education teacher is providing the special education services to other students. The district should contact either Noel Cole (517) 241-6354 or Dr. Joanne Winkelman (517) 373-1696 for information on how to structure this type of service delivery.

6. Can a district use R 340.1755 to service more than one pupil during the same block of time in a classroom setting. For example, 3 pupils come to a classroom 2 days a week, 1.5 hours per day for 36 weeks or 108 hours per year. Since the district IEPd the pupils under rule 340.1755 to calculate the FTE do you divide by 180 hours or the 450 hours?

Answer – This appears to be a classroom delivery model and not a individualized services delivery model. To calculate this FTE the district would use 450 hours.

*May, 2009  
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## SPRING 2009 – MPAAA – SPECIAL EDUCATION PUPIL ACCOUNTING ISSUES

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### Homebound or Hospitalized Pupils

Pupils with written certification from a physician that the pupil has a medical condition requiring the pupil to be hospitalized or confined to home during school hours for a period of longer than five (5) days.

Regular Education Pupil – to be counted in membership the pupil must receive two (2) 45 minute periods of instructional service a week from a certified teacher or substitute teacher with an appropriate permit. If this requirement is met, the pupil is counted as 1.0 FTE. If this requirement is NOT met, there is no membership counted.  
(Pupil Accounting Rule 340.5)

Special Education Pupil – the pupil's IEP must reflect the requirement for homebound or hospitalized services. To be counted in membership the pupil must receive two (2) one hour NON-consecutive instructional periods a week from a certified special education teacher. If this requirement is met, the pupil is counted as 1.0 FTE. If this requirement is NOT met, there is no membership counted.  
(Special Education Administrative Rule 340.1746)

Can a non-special education teacher or properly certificated substitute teacher provide homebound services to a special education pupil?

When a special education pupil requires homebound or hospitalized services, a new IEP must be done. The new IEP will determine whether the child needs services from a special education certified teacher or not.

If the IEP does not require a certified special education teacher, is the pupil still counted as special education?

Homebound or hospitalized instructional services are defined as related services so that all special education pupils continue to be counted on their normal teacher's caseload. If the pupil receives the required number of instructional services as described above, the FTE is reported as to what was being provided prior to the initiation of homebound or hospitalized services.

The resident district is responsible for the provision of homebound or hospitalized services and may provide these services by assigning a teacher or substitute teacher employed by the district; by contracting with another district or intermediate district for the provision of the services; or by contracting with the hospital or treatment center which employs a certificated teacher.

*Department of Education Contact for Homebound/Hospitalized –  
Carol Easlick – (517) 373-0764*

## **Home-based Education – District Disciplinary Action**

Section 6(4)(u) of the State School Aid Act states that as a result of a disciplinary action, a district determines that the best instructional placement for a pupil is in the pupil's home, then the district may count the pupil in membership on a PRO RATA basis.

Requirements to count this pupil include:

- At least 2 non-consecutive hours of instruction per week by a certificated teacher
- The course content and materials used must be comparable to those provided in the district's alternative education program
- Credit earned is awarded and placed on the pupil's transcript

Membership is calculated by dividing the annualized number of instructional hours scheduled and provided by the minimum instructional hour requirement.

Special Education Pupil – This is a change of placement for the special education pupil and must be accompanied by a new IEP which reviews whether the behavior was a manifestation of the disability. The IEP will determine whether the instruction is to be provided by a special education teacher or a regular education teacher. The pupil is counted on the original teacher's class list.

## **Home-based Education – Mandatory Expulsion**

Pupils expelled under Sections 1311 and 1311a (includes weapons, arson, criminal sexual conduct and physical assault against a teacher by a pupil 6th grade or above) of the Revised School Code may be provided with an educational program and counted for membership. These pupils must receive at least two (2) one hour periods of instruction per week in an INDIVIDUAL setting from a certificated teacher or substitute teacher with an appropriate certificate.

Requirements to count this pupil include:

- The course content and materials used must be comparable to those provided in the district's alternative education program
- Credit earned is awarded and placed on the pupil's transcript

Membership is a 1.0 FTE. If the pupils receive this instruction in a group setting, then the membership is calculated on a pro rata basis, taking the number of hours provided divided by 1,098.

Special Education Pupil – This is a change of placement for a special education pupil and must be accompanied by a new IEP. The IEP will determine what services will occur in the alternative educational setting and who will provide such services.

## **Special Education Pupils IEP'd to Less than a Full Day of Instruction**

IDEA 34 CFR Section 300.347 indicates the number of hours of instruction, days of instruction, or both, for a student with a disability should be greater or less than those required generally under other laws, such determination must be made on an individual basis by an IEP team. Thus, special education pupils are to attend the same number of days and hours as is required of any pupil to be counted for a full FTE.

The IEP team may shorten the school day for a pupil with disabilities on an individual pupil basis. If the IEP team shortens the day for a medical or emotional reason, the pupil is

eligible to be counted for a 1.0 FTE. The medical or emotional reason should be documented in the pupil's record or IEP. Such documentation should be done by medical or psychological personnel.

This DOES NOT apply to the following situations:

- Pupils disciplined for behavioral problems or those suspended or expelled
- Pupils who do not need a full day of instruction to acquire enough credits to graduate
- Pupils who spend part of their day employed
- Pupils who qualify as reduced schedule pupils

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## SPRING 2009 – MPAAA – Special Education Work-Based Learning Experiences

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### **Definition –**

IDEA 300.43 defines transition services as a “coordinated set of activities for a child with a disability that –

- (1) Is designed to be within a results-oriented process that is focused on improving the academic and functional achievement of the child with a disability to facilitate the child’s movement from school to post school activities ....
- (2) Is based upon the individual child’s needs taking into account the child’s strengths, preferences and interests and includes
  - (i) instruction
  - (ii) related services
  - (iii) community experiences
  - (iv) development of employment and other post-school adult living objectives
  - (v) if appropriate, acquisition of daily living skills and the provision of a functional vocational evaluation”

Transition services for children with disabilities may be special education if provided as specifically designed instruction or a related service, if required to assist a child with a disability to benefit from special education.

IDEA further mandates that the child’s IEP in effect when the child turns 16 includes appropriate measurable postsecondary goals based upon age appropriate transitional assessments related to training, education, employment and independent living skills and that the transition services (including courses of study) needed to assist the child in reaching these goals.

1. Transition activities as defined in IDEA can be –
  - Delivered through the regular education delivery system or the special education delivery system
  - Can generate pupil FTE or may not generate pupil FTE
2. Work-based learning programs are transition type programs that generate pupil FTE –
  - Coordinated by the school through a contract, called a training agreement
  - An educational experience provided by an employer related to school instruction as described in a training plan
  - Monitored by a certificated instructor employed by the district
  - Can be delivered through the regular education delivery system or through the special education delivery system
3. Work-based learning programs delivered through the special education delivery system are –
  - Work Activity Center Services
  - Work Based Learning for Pupils with Disabilities
  - In-District Placement/Transitional Services

### ***Work Activity Center Services –***

1. Paid employment in a work activity center, under a wage deviation from the U.S. Department of Labor to provide career/vocational evaluation or therapeutic activities for pupils with disabilities
2. Requirements for pupil membership under Work Activity Center Services include:
  - Pupil must be enrolled and in attendance on the count day
  - Pupil must have work activity center services specifically identified on the IEP
  - Pupil must be assigned to an approved special education teacher employed by the district during the time receiving the services
  - The work activity center service must be incidental to the instructional program (i.e.; less than 50% of the school time)
  - Pupil must meet the 1,098 hour requirement between school and work activity center service time to generate a 1.0 FTE
  - Work activity center must have a wage deviation from the U.S. Department of Labor

### ***Work-Based Learning Experiences for Pupils with Disabilities –***

1. Is a program to provide pupils a combination of school based preparation and supervised work experiences designed to enable the pupil to acquire attitudes, skills and knowledge for career and other life roles in real work settings.
2. Can either be paid or unpaid (if the experience is unpaid it must meet the six federal requirements for unpaid trainee, including the 45 hour per specific training experience requirement)
3. Is delivered in accordance with Special Education Administrative Rule 340.1733(i)
4. Requirements for the pupil to be counted in membership include:
  - Pupil must be enrolled and assigned to a special education teacher as of the count day
  - A completed written training plan and written training agreement must be in place by the count day.
  - The employer must maintain verifiable attendance records
  - Federal and state regulations regarding the employment of minors shall be followed. A pupil is to work and go to school not more than 48 combined hours in one week.
  - The work site based learning experience shall not generate more than one half the pupil's FTE, not to exceed .5.
  - The number of worksite hours counted for membership must not exceed the maximum number of worksite hours allowed to be counted for membership as determined by the district.
  - A staff member must visit the pupil and the pupil's supervisor at the job site at least once every 30 calendar days.

### ***In-district Placement for Pupils with a Transitions Services Plan –***

1. Is a placement within the district directly related to the postsecondary career and employment goals and objectives in the pupil's transition services plan developed for a pupil receiving special education services
2. Is generally an unpaid placement which must meet the federal requirements of an unpaid trainee including the 45 hours per specific training experience
3. Requirements for the pupil to be counted in membership include:
  - The pupil must be enrolled and assigned to a special education teacher as of the count day
  - A written training plan must be in place of the count day

- In lieu of the training agreement, an in-district placement form must be signed and in place as of the count day
- A copy of the student's transition plan must be attached to the in-district placement form and must directly relate to the placement.
- The time spent in the placement cannot generate more than one-half of the pupil's FTE, not to exceed .5 FTE
- The time spent in the placement cannot exceed the maximum number of hours set by the district for any pupil to be employed

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