

**Michigan School Business Officials' (MSBO)  
80<sup>th</sup> Annual Conference  
Detroit, Michigan**

SE-4096 Classification,  
Reporting, and  
Reconciliation

# New Requirements on SE-4096 Forms

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- Reporting special education resource program teachers in co-teaching setting
  - Not providing direct instruction to special education students
    - Providing support to the general education classroom teacher
    - Not considered teacher of record and pupil FTE is not assigned to them
    - Costs for teacher (to include teacher FTE) reported under function code 219
  - Providing direct instruction to special education students
    - Must be considered teacher of record
    - Special education pupil FTE for membership purposes must be assigned to special education resource program teacher
    - Reported under function code 122 - Resource Room

# Reasons for the Change

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- A resource program teacher under MARSE Rules 340.1749a and 340.1749b must provide direct instruction as the teacher of record to be considered an instructional cost.
- If the resource program teacher is not the teacher of record or teaching the class, he or she is providing support and the costs would be supportive in nature.

# Difference from 1022 Manual

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- Typical Guidance:
  - “In the Classroom” expenditures: 1xx
  - Support services/outside classroom: 2xx
  
- Guidance/codes subject to change based on feedback and changes to this requirement (after 2017-18)

# Impact on Bulletin 1014 Rankings

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- Reduced Added Needs and Instructional Expenditures
- Increased Instructional Support Expenditures
- Potentially reduced Average Teacher Salaries
  - Depending on REP coding of co-teachers
- Overall impact to per-pupil amounts should be minimal

# Contact Information

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# Questions

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- Participant questions and/or feedback