

Procedure 6 – EC

Reporting Early Childhood (EC) Special Education Students

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This procedure guides Minnesota Automated Reporting Student System (MARSS) reporting of the enrollment of infants, toddlers and preschool children who are initially evaluated for early childhood special education (ECSE) and those with individualized education programs (IEPs) or individualized family service plans (IFSPs). For each data element, refer to the *MARSS Manual* for more information.

Table 1: Data Elements

| Required Elements | Initial Evaluation Record | Service Record | New Record Required when Value Changes |
|---------------------------------|----------------------------------|-----------------------|---|
| Percent Enrolled | x | x | x |
| Grade Level | x | x | x |
| State Student ID Number (SSID) | x | x | |
| State Aid Category | x | x | x |
| Resident District (number/type) | x | x | x |
| Serving District (number/type) | x | x | x |
| School | x | x | x |
| Status Start Date | x | x | |
| Status End Date | x | x | |
| Status End Code | x | x | |
| Birthdate | x | x | |
| Race/Ethnicity | x | x | |

| Required Elements | Initial Evaluation Record | Service Record | New Record Required when Value Changes |
|-------------------|---------------------------|----------------|--|
| Gender | x | x | |
| Home Language | x | x | |

General Reporting Procedures

The same data elements and general reporting guidelines used to report older students are also used when reporting children not yet enrolled in kindergarten, including Grades EC and VPK. For example:

1. A full student record is required including State Student Identification Number (SSID), Attendance and Membership Days (or hours), etc. Refer to the list of data items above for those that are optional for students who receive evaluation services only and no IFSP or IEP is written.
2. Percent Enrolled for all grade EC records must equal 999. Membership and Attendance must be reported in terms of hours rather than days.
3. Generally, only one district can report a student during a given time period. Students who receive services from more than one district or school at a time must be reported by only one district or school. The services received at both districts/schools must be included. Refer to *Procedure 5*.
4. When students are enrolled in more than one school or district over their educational careers, all schools/districts must use the same SSID. The first district to provide public instructional services is responsible to assign the students' SSID.
5. As a general rule there should be no overlapping enrollment records. There are two exceptions to this rule in early learning.
 - a. A record for early childhood screening (Grade PS) may overlap a program enrollment record.
 - b. A record for an initial evaluation to establish eligible for ECSE (Grade EC) may overlap a record that reports a child's participation in VPK (Grade PA-PJ). See Page 20 for additional guidance on this exception.
6. A record must be ended and a new record created when the reported value of specified data elements changes for a child during the enrollment year. The Data Element list on Page 3 of this procedure identifies these elements.
7. Use Last Location of Attendance (LLA) 05 for students entering public school for the first time regardless of age. Use LLA 00 for students enrolled in this district last year and returning this year with no intervening enrollments. Refer to the Last Location of Attendance definition in the MARSS manual for more information.
8. Use State Aid Category (SAC) 00 for residents of the reporting district. Use SAC 01 for students who open enrolled to the reporting district. A pre-kindergarten child must have eligibility established by the resident district before the child is eligible to apply to open enroll into the ECSE program of a non-resident district. Use SAC 19 for students placed in the reporting district by the resident district or who is a foster child with an IEP. Cooperatives should use SAC 10 to report residents of a member district. Use SAC 00 for foster children who do not have an IFSP or IEP but who receive evaluation services.

Early Childhood students with disabilities generate state aid in the same way as older students with disabilities. The SAC and Student Resident District Number determine which district receives the state aid for each student. Refer to the State Aid Category definition in the MARSS manual.

1. Students enrolled until the end of the school year should be assigned Status End code 40. If a student's enrollment continues beyond the traditional K-12 calendar because the student is in an extended year program use Status End code 40 on the student's last day of membership in June. Infants and toddlers (birth-age 2) with disabilities are entitled to year-round services. Their enrollment should begin on July 1 unless they are initially identified during the year or enroll after July 1 for another reason. Their enrollment should end on June 30 unless they turn age 3 or exit services for another reason during the school year. See Page 27 for more information on how to report transition at age 3.
2. Early Childhood students whose special education services are discontinued mid-year is determined to no longer be a child with a disability, should be assigned a Status End code 24 unless this determination coincides with the child's third birthday. In that case, the Status End code should be a 28 or 29. See Page 28 for more information on how to report transition to Part B at age 3.
3. Early Childhood students who receive evaluation services only and do not qualify for an IFSP or IEP should be assigned a Status End code 25.
4. For the fall submission, students who have not been withdrawn as of the fall report date may or may not have attendance and membership data reported. Only the year-end data are used for calculating ADM.
5. Public school students with an IFSP or IEP, including students in grade EC, are considered enrolled. If they are enrolled over October 1 and are reported as eligible for free or reduced-price meals (Economic Indicator 1, 2, 7 or 8), they will generate compensatory revenue for the enrolling school.
6. Staff travel time does not generate student membership hours or Special Education Service Hours.
7. For EC student who receive evaluation services only and qualify for special education services but, parents want to start services the following year. Use status end code of **Change** 26 instead of 99.

Selected Terms and Definitions

Grade Level

EC: Student must be reported in MARSS as Early Childhood Special Education (Grade EC) if the student meets all of the following criteria:

1. The student is younger than age 7 as of September 1 of the current school year.
2. The student is not enrolled in a kindergarten program at all, or only participates in kindergarten for socialization purposes.

The student:

1. Is evaluated to determine eligibility for ECSE, or
2. Has a current IFSP or IEP and receives special education services during the fiscal year (July 1-June 30).

VPK: Voluntary prekindergarten student is reported in Grade PA-PJ if the student meets all of the following criteria:

1. The student is age 4 as of September 1 of the current school year.
2. The student is enrolled in a district or charter school with an approved VPK program.

3. The student participates in a classroom that meets all VPK program standards.
4. The student does not have a current IEP.



The following section regarding Grade HK was repealed. HK is no longer an option for reporting.

Calendar Information

Status Start and End Dates

Minnesota Statutes allows students in grade EC to generate membership throughout a 12-month fiscal year. This fiscal year is defined as July 1 through June 30. Any special education services provided under an IEP or IFSP and/or evaluation received during that time should be included on the current year's MARSS files. The Status Start Dates and Status End Dates for these students may be any dates between July 1 and June 30. The students' Attendance and Membership Days (hours) should include all those provided between those two dates and within the students' enrollment period. Note that students with IEPs who are enrolled over the summer months must have ESY as a requirement to report summer membership. If ESY is not an IEP requirement the student's Status Start Date and Status End Dates should be commensurate with those of older students enrolled in the school.

The Status Start Date of the record created to report children in grade EC enrolled for initial evaluation is the date the district received written parental consent to conduct the evaluation. **This date must be provided by a member of the child's team.**

The Status End Date of record created to report children in grade EC enrolled for initial evaluation is the date the evaluation results are shared with the parent. **This date must be provided by a member of the child's team.**

The Status Start Date for the first record created to report the enrollment of a child in grade EC for the purpose of receiving ECSE services through an IFSP or IEP (Special Education Evaluation Status (SEES) of 4 or 6) is the date that both:

- IFSP or IEP has been signed by the parent or guardian; and
- The special education services have started.

The Status Start Date must be provided by a member of the child's team.

There should be a lapse of days between the Status End Date of the evaluation record and the Status Start Date of the record with the IFSP or IEP. Do not create an enrollment record with SEES 3 to span the two records.

The Status End Date for students whose IFSP or IEP is terminated is the last day of service provided through the student's plan.

The fall MARSS data are used to calculate the number of students enrolled on December 1 who have a current IFSP or IEP. This number is reported to the U.S. Department of Education annually. Accurate Status Start Date and Status End Dates are essential in determining whether a student is enrolled on December 1.

Status End Codes

Status End codes describes why the students' enrollment status has ended or changed. Accurate and specific Status End codes are extremely important. They aid in correct counts of enrollment on October 1 and December 1. They are essential to correctly identifying children for child outcome reporting. The following list of Status End codes are appropriate for use when a child's enrollment status changes during the year and a subsequent enrollment record will be created. These codes should not appear on a child's final enrollment record within a school year.

| Code | Definition |
|-------------|--|
| 14 | Child is withdrawn after 15 consecutive days of absence and is expected back |
| 27 | Child served under Part C is turning 3 is eligible for services under Part B |
| 30 | Child is exiting Part C and Part B eligibility has not yet been determined |
| 99 | A new enrollment record is needed and the reason is not related to a child's participation in special education. |

The following Status End codes are used when a student's enrollment status changes during the year and **no** subsequent enrollment records will be created by the district that year.

| Code | Definition |
|------|---|
| 04 | Student has moved outside the district. |
| 05 | Student has moved outside the state or country. |
| 11 | Student is deceased. |
| 20 | EC student who transferred to another district but did not move. |
| 21 | Withdrawal of ECSE student. Student is determined to no longer be a student with a disability. IFSP or IEP outcomes were met. |
| 25 | Student evaluated and not eligible for ECSE services. |
| 26 | EC student withdrawn by parents but goals or outcomes have not yet been met. Parents have elected to decline or delay the initial provision of Part C or Part B preschool services. |
| 28 | Part C Transition. EC student not eligible for Part B. Exiting with referrals. |
| 29 | Part C Transition. EC student not eligible for Part B. Exiting with no referrals. |
| 34 | Part C Transition. Attempts to contact the family are unsuccessful. |
| 40 | End-of-year code for children enrolled on the last day of school. |

Special Education Evaluation Status

SEES is used to determine which students are included in the December 1 federal child count and which students generate state special education aid. It is an indicator of the students' need for and participation in special education programs during an enrollment period. SEES must be kept up-to-date throughout the school year.

Children who receive initial evaluation services must have an enrollment record with a SEES 2. If the child is determined to be eligible for special education services close this record with Status End code 99 and create a new record. If the child is not eligible for special education services close this record with Status End code 25.

- If the evaluation is not completed during the school year close the record with a Status End code 40 and create a new record beginning on or after July 1 with a SEES of 2.
- If an IFSP or IEP is written and special education services are initiated during the same school year, a new enrollment record is created with a SEES of 4 or 6.
- If an ECSE student was evaluated and qualifies for services but parents choose to enroll the student in another district to receive services use Status End code 20 on the evaluation record.
- If a child is evaluated and determined to be eligible for special education services but the parent declines services, a new enrollment record must be created. Use Status End code of 99 for the first enrollment record. Create a new record with a SEES 5. A Primary Disability must be included as part of this record. Membership and Attendance hours must be zero on this enrollment record or an error will occur. Use Status End code 26 on the second record. Instructional Setting is not required for records with SEES 5.
- If a child is evaluated and determined to be eligible for special education services but the parent wants to wait until the following school year to start services, a new enrollment record must be created. Use Status End code of 99 for the first enrollment record. Create a new record with a SEES 5. A Primary Disability must be included as part of this record. Membership and Attendance hours must be zero on this enrollment record or an error will occur. Use Status End code 26 on the second record. Instructional Setting is not required for records with SEES 5.

Early Childhood students who receive both evaluation and special education services via an IFSP or IEP during the same year must have two enrollment records. The attendance and membership for the period of evaluation must be reported separately from the IFSP or IEP membership and attendance. The first record will show a SEES 2. The second record will show a SEES 4 or 6.

A valid Primary Disability and Instructional Setting are required for students whose SEES equals 4 or 6.

Early Childhood students whose IFSP/IEP is terminated midyear because the child is determined to no longer be a child with a disability will have a Status End code of 21. Students enrolled to the end of the school year (as defined by the program calendar) are assigned a Status End code of 40. Children withdrawn early by their parent will have a Status End code of 26.

| MARSS Code | SEES |
|------------|--|
| 4 | Students were evaluated and are receiving special education services under IFSP/IEP |
| 6 | Students were evaluated and are receiving special education services under the IFSP/IEP and also receiving additional services through another public agency |

Note:

- If the student is receiving special education services in an ECSE program and then attends Head Start as additional services, SEES 6 would apply as it is interagency services as noted on the IFSP/IEP.
- If the student is in Head Start only and the ECSE teacher provides support to the Head Start staff the student would be SEES 6.

Primary Disability

Refer to the student's IFSP or IEP or confer with a member of the student's team to determine the Primary Disability. Primary Disability is established through an evaluation following state-established criteria. Students who are grade EC may be reported with a Primary Disability 12 (Developmental Delay) or under any other more specific disability category.

| Primary Disability | MARSS Code |
|---|------------|
| No disability | 00 |
| Speech Language impairment (SL) | 01 |
| Developmental Cognitive Disability: Mild-Moderate (DCDMM) | 02 |
| Developmental Cognitive Disability: Severe-Profound (DCDSP) | 03 |
| Physically Impaired (PI) | 04 |
| Deaf/Hard of Hearing (DHH) | 05 |
| Visually Impaired (VI) | 06 |
| Specific Learning Disabilities (SLD) | 07 |
| Emotional/Behavioral Disorders (EBD) | 08 |
| Deaf-Blind (D/B) | 09 |
| Other Health Disabilities (OHD) | 10 |
| Autism Spectrum Disorders (ASD) | 11 |
| Developmental Delay (DD) | 12 |
| Traumatic Brain Injury (TBI) | 14 |
| Severely Multiply Impaired (SMI) | 16 |

Instructional Setting

The definitions of Instructional Setting are established by the federal Office of Special Education Programs (OSEP). Code values are age-specific not grade specific. Students younger than age 3 as of both the Status Start Date and Status End Dates are reported using the code values of 11-17. Students age 3 through 5 are reported using Instructional Setting codes of 30-45. Students age 6 or older are reported using an Instructional Setting code of 01-08.



Instructional settings are based upon the location of the recipient of the services rather than the location of the service provider, which may vary based on method of delivery.

A new enrollment record must be created each time the Instructional Setting changes.

Instructional Setting for students 3 through 5 cannot be accurately determined through a review of the IEP.

Refer to the student's case manager for the Instructional Setting that should be reported.

Birth-2 Instructional Settings

| Codes | Description |
|-------|---|
| 11 | Program designed for children with development delays |
| 12 | Program designed for typically developing children |
| 13 | Home of a primary caregiver |
| 14 | Hospital (inpatient) |
| 15 | Residential facility |
| 16 | Service provider location |
| 17 | Other setting |

3-5 Instructional Settings, not enrolled in kindergarten

| Codes | Description |
|-------|--|
| 30 | Enrolled in and served in an approved voluntary pre-K (VPK) setting. |
| 31 | Participates in a regular EC at least 10 hours per week and receives the majority of special education services in that setting. |
| 32 | Participates in a regular EC at least 10 hours per week and receives the majority of special education services in another location. |
| 33 | Participates in a regular EC up to 10 hours per week and receives the majority of special education services in this setting. |
| 34 | Participates in a regular EC up to 10 hours per week but receives the majority of special education services in another location. |
| 39 | Enrolled in and served in an approved school readiness plus (SRP) setting. |
| 41 | Separate Class |
| 42 | Separate School |
| 43 | Residential Facility |
| 44 | Service Provider Location |
| 45 | Home |

6-21 Instructional Settings or age 5 and enrolled in kindergarten

| Codes | Description |
|-------|---|
| 01 | Outside of regular class room less than 21% of school day |
| 02 | Resource room between 21% and 60% of school day |
| 03 | Separate classroom greater than 60% of school day |
| 04 | Public separate day school facility greater than 50% of school day |
| 05 | Private separate day school facility greater than 50% of school day |
| 06 | Public residential facilities greater than 50% of school day |
| 07 | Private residential facility greater than 50% of school day |
| 08 | Homebound/hospital placement |

When a student turns 3 a new enrollment record must be created to reflect the change in Instructional Setting.

- Withdraw the student the day before they turn 3.
- If that day falls on a non-school day use the school day that falls just before their birthdate.
- Create a new record on the student's birthdate or the next valid school day with the new Instructional Setting and the last location of attendance (LLA) of 24.

Membership

For all children reported as grade EC, membership is reported in terms of hours rather than days. Membership is used in the calculation of average daily membership (ADM), which is the basis for many state aids. It should be possible to calculate membership from information included in a child's IFSP or IEP. Membership is the number of hours a child is scheduled to receive special education services or to participate in regular education programs through their IEP or IFSP. It includes the time students were scheduled for service but were absent for up to 15 consecutive school days. Refer [Change](#) to **Withdrawal Provision for EC** section for more information.

Generally, the amount of time that the child receives direct or indirect service may be counted toward

membership. Membership is not duplicated or “stacked.” For example, if an ECSE teacher and a related service provider are working together with a child for one hour, the child only received one hour of service so only one hour may be claimed for membership. If, however, the child’s plan includes 15 minutes of indirect service by the teacher and 15 minutes of indirect service for the related service provider, one 15-minute conversation between the two professionals will equal a total of 30 minutes indirect time.

The time that a child is supported by a paraprofessional or a speech-language pathology assistant (SLPA) may be claimed as specified in the students’ IFSP or IEP as long as it is not concurrent with time already claimed because of student contact with a licensed staff person or because the child is in a placement paid for by the district. The time of paraprofessionals assigned to generally support a program do not generate additional membership.

Membership hours must be accurately distributed when there are multiple enrollment records for a student in the same school year.

Days on which students are not scheduled for services will not generate membership. For example, early childhood programs that meet on Monday through Thursday will not generate membership on Fridays. However, if students receive home visits or other eligible direct or indirect service on Fridays those services will generate membership if the service is documented in the IFSP or IEP.

Child’s time in a general education program may be claimed for membership hours when the following three criteria have been met:

1. The IEP team determined the program was the child’s Least Restrictive Environment.
2. The amount of time the child is attending the general education program is documented on the IEP (this can include the Least Restrictive Environment Statement).
3. Your ECSE program is expending resources to allow the child to attend the preschool program at no cost to the family.

If the criteria for 1 and 3 have been met, and the child’s time in the preschool program is not documented on the IEP, you may wish to include it on the IEP so that you can claim those membership hours in the future.



More information about calculating membership for students who participate in a Voluntary Prekindergarten (VPK) classroom can be found below in the section **Eligible VPK student who receives an evaluation and qualifies for special education.**

Eligible Indirect Services

Minnesota Rules, part 3525.0200, subpart 8c defines indirect services as:

Special education services which include ongoing progress reviews; cooperative planning; consultation; demonstration teaching; modification and adaptation of the environment, curriculum, materials or equipment;

and direct contact with the pupil to monitor and observe. Indirect services may be provided by a teacher or related services professional to another regular education, special education teacher, related services professional, paraprofessional, support staff, parents, and public and nonpublic agencies to the extent that the services are written in the pupil's IEP. Indirect services on an IEP are determined by summarizing all of the time allocated for the types of indirect services defined previously. For auditing purposes, indirect services need to be documented for each student in a student contact log or daily record. There is no distinction between direct and indirect services in Part C; they are all considered early intervention services.

Attendance

For all students in grade EC, attendance is reported in terms of hours rather than in days and includes time that students were both scheduled to attend and actually participated in the planned instructional activities. Eligible indirect services are included in the calculation of attendance. Attendance equals membership minus absences. Accurate reporting of attendance requires the district to establish clear procedures and assign responsibility to record student absences.

Eligible indirect time is still counted as attendance even when the student is absent.

Special Education Service Hours

Special Education Service Hours (SESH) must be reported for all students in grades EC with a SEES of 4 or 6. Hours of special education services reported through MARSS are in conformance with Minnesota Rules, part 3525.1310 State Aid for Special Education Personnel.

Direct and Indirect time of teachers and other certified and licensed personnel (including occupational therapists (OT), physical therapists (PT), nurses, etc. who are licensed by agencies other than the Professional Educator Licensing and Standards Board are included. Minnesota Rules, part 3525.1310 indicates the activities that are eligible to be included. The time in the regular classroom or community education programs without direct special education or related services should not be included.

Reporting of individuals providing OT and PT does not discriminate between OTs and certified occupational therapists assistant (COTA) or between PTs and physical therapists' assistants (PTA) because they are all licensed staff. Therefore, time of COTAs and PTAs will be included in SESH.

The reporting of speech-/language pathologists is distinct from reporting speech language pathology assistants (SLPA), because SLPAs are not licensed. Therefore, time of SLPAs is not included in the SESH.

Program and one-to-one paraprofessionals, Licensed Nurse Practitioners (LPNs), interpreters, and personal care assistants are **not** included when calculating SESH.

Transportation

Three situations an ECSE student qualifies for student transportation

1. Providing transportation to ECSE Students.
2. ECSE special education transportation according to the time and location of the students' special education classes.
3. **Transportation as a related service or early intervention service.**

Providing Transportation to Early Childhood Special Education (ECSE) Students

A school district must provide the necessary transportation to and from the home of a child with a disability not yet enrolled in kindergarten for the provision of special instruction and services are provided in a location other than in the child's home, per [Minnesota Statutes 2023, section 123B.88, subdivision 1](#) and [Minnesota Statutes 2023, section 123B.92, subdivision 1\(b\)\(4\)](#).

This transportation is for all eligible Minnesota children with a disability not yet enrolled in kindergarten. It is a privilege on the child's age and identified need for special education and related services and is not an IEP team determination.

ECSE students that ride on regular buses as determined by the district would be considered regular transportation and the cost would be reported under regular transportation in Uniform Financial Accounting and Reporting Standards (UFARS).

- Fund – 01
- MARSS Transportation Category – 01.
- UFARS Finance Code – 720 – Regular Transportation.
- Transportation Annual Report – Report the miles, hours or routes under Finance code 720 – Regular Transportation.
- Object Code – 360 – Contracted or 365 – District Owned.

The additional miles, hours or routes will be reported under non-authorized transportation (Finance Code 733.)

ECSE may need special transportation because of the timing or location of their special education classes

Districts would develop their own policies to accommodate these students. Special routing may be at unique times because of the location or timing of the ECSE classes. This is not considered special transportation because of a student's disability; rather an accommodation. Nevertheless, if the district creates a route to accommodate these students, the cost would be eligible for special education aid. Other students who may ride the same bus would not qualify for special education transportation.

- MARSS Transportation Category – 03.
- UFARS Finance Code – 723 – Special Education Transportation.

- Transportation Annual Report – Report the miles, hours or routes under Finance code 723 – Regular Transportation.
- Object Code – 360 – Contracted or 365 – District Owned.

The additional miles, hours or routes will be reported under non-authorized transportation (Finance Code 733).

Transportation after Open Enrollment

If a preschool aged child was receiving transportation as a privilege, the nonresident district must provide the transportation within the district's boundaries according to [Minnesota Statutes 2023, section 124D.03, subdivision 8](#). The open enrolling district is not obligated but may transport beyond the district border.

The parent may be reimbursed by the nonresident district for the cost of transportation from the pupil's resident to the border of the nonresident district if the pupil is from a family who qualifies for the Low-Income Mileage Reimbursement Program.

If a preschool aged child's IFSP/IEP includes transportation as a related service or early intervention service the open enrolling district must continue providing transportation consistent with the IFSP/IEP until the child's team makes an individual determination that transportation is no longer necessary in order for the child to receive Free Appropriate Public Education (FAPE) and notice and consent requirements are met for revising the IFSP/IEP.

- MARSS Transportation Category – 03.
- UFARS Finance Code – 723 – Special Education Transportation.
- Transportation Annual Report – Report the miles, hours or routes under Finance code 723 – Regular Transportation.
- Object Code – 360 – Contracted or 365 – District Owned.

Transportation as a related service or early intervention service

A child's IFSP/IEP team is responsible for determining whether transportation between school and other locations is necessary in order for the child to receive FAPE or if the child requires supports or modifications to participate in integrated transportation with nondisabled children.

This is an individualized determination and not all preschool aged children require transportation as a service.

If a child's team determines transportation is necessary as a related service or early intervention service this transportation must be included in the child's IFSP/IEP as a related service and the transportation remains in the IFSP/IEP until it is removed through Part C or Part B notice and consent requirements.

- MARSS Transportation Category – 03.
- UFARS Finance Code – 723 – Special Education Transportation.
- Transportation Annual Report – Report the miles, hours or routes under Finance code 723 – Regular Transportation.
- Object Code – 360 – Contracted or 365 – District Owned.

The additional miles, hours or routes will be reported under non-authorized transportation (Finance Code 723).

Providing Transportation to Homeless ECSE Students

Homeless ECSE students are eligible for state special education aid for transportation if they have a school of origin. If the student does not have a school of origin, the student would not be eligible for homeless transportation unless the student was previously enrolled at the school and they became homeless. ECSE student are considered to school of origin if they have a sibling in the same school. Federal law provides that the district would be obligated to provide homeless transportation to preschool students, but only under certain circumstance would the student be eligible for state aid, [Minnesota Statutes 2023, section 123B.92 \(4\)\(viii\)](#).

ECSE students eligible for homeless transportation would be reported as:

- MARSS Transportation Category – 06.
- Report Transportation Category 03 if the students' IFSP/IEP required special education transportation.
- MARSS Homeless flag is checked.
- UFARS Finance Code 728 – Special Transportation. Report UFARS Finance Code 723 if the students' IFSP/IEP requires special education transportation.
- Transportation Annual Report – Report the miles, hours or routes under Finance Code 728. Report miles, hours or routes under UFARS Finance Code 723 if the students' IFSP/IEP requires special education transportation.
- The student will remain reported as homeless through the end of the school year.
- Transportation Category 03 – Disabled always supersedes Transportation Category – 06 Special Transportation.

When a paraprofessional is on the bus for an ECSE student that time does not generate student membership hours.

Early Childhood Special Education (ECSE) Reporting

ECSE ADM/Pupil Units

[Minnesota Statutes 2023, section 126C.05, subdivision 1\(a-b\) \(2016\)](#) provides formulas for calculating the average daily membership for each prekindergarten pupil with a disability. The ADM has a pupil unit weighting of 1.0. The statute guarantees a minimum of 0.28 ADM and a maximum of 1.00 ADM per student for each eligible student. There is no guaranteed minimum ADM for students who receive evaluation services only.

The annual ADM calculation for grade EC students who receive:

- Evaluation services only: Membership hours for evaluation / 825
- Special education services: Membership hours as documented on IFSP or IEP / 825
- Evaluation and services: Membership hours for evaluation + hours from IEP or IFSP / 825 (This student will have two enrollment records – one for the evaluation and one for the IEP or IFSP services.)

ECSE students who have current IFSPs or IEPs and receive 231 or fewer hours of evaluation plus membership will generate 0.28 ADM. Students whose evaluation plus IFSP or IEP membership hours exceed 231 will generate

more than 0.28 ADM. Refer to the ADM formula above.

ECSE students who move during the year and receive special education services via an IFSP or IEP as residents of two or more districts are guaranteed a total minimum of 0.28 between districts. The minimum is prorated across serving districts. The 0.28 guarantee is not prorated for students whose IFSP or IEP is not active or in effect all year because the child was not enrolled within the state at the start of the school year or whose service is discontinued during the year.

An ECSE student who, as a resident of one district, receives evaluation services and has an IFSP or IEP written during a given school year, is guaranteed to generate a total minimum of 0.28 ADM.

If the evaluation is conducted in one district but implementation of the IFSP or IEP occurs in another district, the ADM generated by the evaluation will be deducted from the second district's guaranteed 0.28 ADM between the two types of services.

Enrollment of Prekindergarten Students with Disabilities in nonresident districts

[Minnesota Statutes 2023, sections 124D.03](#) and [124D.08](#) allow Minnesota public school students the opportunity to apply to attend a school outside of their district of residence. Since prekindergarten students with disabilities are considered public school students and eligible to receive state funding, they would be considered eligible to enroll in a nonresident district upon meeting the following criteria:

[Under Minnesota Statutes 2023, section 124D.03](#), open enrollment:

- All application timelines are met, unless one of the exceptions to the deadlines are met under [Minnesota Statutes 2023, section 124D.03, subdivisions 7\(b\), \(c\) or \(d\)](#); **and**
- The student has an IFSP or IEP already in place or the student has been evaluation and determined eligible.
- Student was evaluated and qualifies for services.

or

[Under Minnesota Statutes 2023, section 124D.08](#), parent-initiated agreement:

- The pupil's parent or guardian receives the approval of the board of the nonresident district and the board of the resident district to enroll in the nonresident district.
- The student has an IFSP or IEP already in place or the student has been evaluation and determined eligible.

The resident district remains responsible for evaluating all prekindergarten children referred to the district for purposes of special education evaluation. Once the evaluation team has completed its work and documented the student's eligibility in an appropriate document, the child would be eligible to open enroll or transfer under a parent-initiated agreement.

If the student does not yet have an initial IFSP or IEP, the resident district remains responsible for the development of the IFSP or IEP. With parent consent, the resident district may invite the receiving district to participate in the development of the initial IFSP or IEP. The student is reported as enrolled in the receiving district when services have

started in the receiving district.

The open enrollment district cannot report membership for writing the IFSP or IEP because this is supposed to be covered as part of the evaluation hours. This has little or no financial impact because early childhood special education students generate at least 0.28 ADM; although in this case it would be split between the resident district and the open enrollment district.

The resident district would generate a small amount of ADM for the evaluation hours (about 0.01 ADM per five hours of evaluation). The rest of the 0.28 ADM would be generated by the open enrollment district.

The student still needs to meet open enrollment application timelines, but districts are encouraged to not delay services. For documentation purposes there must be a Statewide Enrollment Options Form or a Combined Early Childhood Statewide Enrollment Options and Non-Resident Agreement Form on file.

Withdrawal Provision for EC

Eligible infants and toddlers must be withdrawn after 15 consecutive days of absence during the July 1 through June 30 school year. Preschool children with disabilities must be withdrawn after 15 consecutive days of absence during the traditional academic year or five consecutive days of absence during the summer. The first day a child is absent is counted as day one. Using the school calendar or ESY classroom calendar count each subsequent day up to 15 or five. Day 15 (or day five during the summer for preschool-aged children) is the Status End Date for the current enrollment record. Use Status End code 14 to indicate the temporary withdrawal. When the child returns to school or receives a service simply create a new enrollment record. The student's Last Location of Attendance will be 24.

In the event that the child does not return prior to the end of the school year the Status End code of 14 must be changed to a Status End code of 26 indicating that the parent has voluntarily withdrawn the child from school.

Examples:

- A student in a center-based program is scheduled to receive instruction four days per week and is absent all week. That student has missed five of the 15 consecutive days if the week of absence occurs during the traditional school year or five of five consecutive days if the week of absence occurs during the summer.
- A student in a home-based program who is scheduled to receive a visit once per week but is absent for three consecutive weeks has missed 15 of the 15 days.
- A student in a home-based program who is scheduled to receive a visit every other week must be withdrawn one week after the second consecutive absence. The first absence begins the count. The second absence takes place on day 11. If the district does not take action to provide a visit prior to the next scheduled visit the child must be withdrawn in MARSS.

Districts must maintain accurate records of each child's schedule of instruction per the IFSP or IEP and absences or missed home visits, as they occur. When a missed instructional visit is made up, the missed visit cannot generate student membership and it does not count as an absence.

An ECSE student whose IFSP or IEP was terminated midyear or who transferred to another district or school must be withdrawn on the last day of scheduled IFSP or IEP instruction. Use Status End code 04 if the student moved out of the district. Use Status End code 20 if the student transfers out of the district, but did not move. Use Status End code 26 if the IFSP or IEP was terminated.

Early Childhood Students Enrolled for Initial Evaluation

The resident district is responsible for providing evaluation to children who may be eligible for special education services. See section on evaluation for voluntary prekindergarten. The resident district may choose to conduct the evaluation itself or may purchase evaluation services from another district. This happens most often when a child participates in child care outside the resident district throughout the school day. Because the resident district is responsible for assuring that the service is provided, the resident district must report these enrollments on MARSS using SAC 00. If a nonresident district provides evaluation services to a prekindergarten child, the enrollment record should have SAC 21; no state aid is generated and there is no bill back to the resident district. However, a cooperative that provides the early childhood special education program on behalf of its member districts can also provide the evaluation services and report those hours on MARSS using SAC 10 or 19. (Note that a foster child without an IFSP or IEP is a resident of the district in which the foster home is located.)

The enrollment record for an early childhood student who receives evaluation services includes, the following:

- Grade level equals EC.
- Student Resident District Number and Type is the district in which the student's parent/guardian resides. Refer to Appendix K and K1 in the MARSS Manual for a discussion of residency for students who live with other than a parent or legal guardian. A prekindergarten child in foster care and who does not have an IEP/IFSP is a resident of the district in which the foster home is located.
- Attendance and Membership Days must be the same and equal the actual number of evaluation hours calculated following guidance on Page 26.
- Percent Enrolled equals 999.
- Last Location of Attendance (LLA) equals 05 if the student was not evaluated, did not have an IFSP or IEP or was not enrolled in an approved voluntary prekindergarten (VPK) program during the current or prior school years. The LLA equals 00 if a student previously received evaluation services, special education services or was enrolled in VPK in this district with no intervening enrollments.
- Primary Disability equals 00. For children who are determined eligible the Primary Disability will be reported on the subsequent record.
- SEES equals 2.
- Status Start Date is the date the district receives parental consent to conduct the evaluation.
- Status End Date is the date that the evaluation results were shared with the parents.
- A Status End code that communicates the outcome of the evaluation:
 - 25, if the child does not qualify for services.
 - 99, if the child is determined eligible
 - 20, if the child is determined eligible and the parents use the determination to open-enroll into a non-resident district but do not move.

If the evaluation determines the child to be eligible for ECSE but the parent declines service:

- Create a record that includes all elements as listed above.
- Close the record using Status End code 99.
- Create a second enrollment record with the SEES 5 and an appropriate Primary Disability.
- Close that record with Status End code 26 on the same day. No attendance and membership will be

reported in the second record.

If the evaluation determines the child to be eligible for ECSE but the parent want to wait until the next school year to start services:

- Create a record that includes all elements as listed above.
- Close the record using Status End code 99.
- Create a second enrollment record with the SEES 5 and an appropriate Primary Disability.
- Close that record with Status End code 26 on the same day. No attendance and membership will be reported in the second record.

If the evaluation crosses fiscal years (parental consent received before June 30 and evaluation results are shared after July 1) report data elements following all guidance provided above and complete these additional steps:

- Create an enrollment record with SEES 2 on the date the district received parental consent to conduct the evaluation.
- End the enrollment record on or before June 30 with Status End code 40.
- On the following school year's MARSS file create an enrollment record with a Last Location of Attendance 00 and SEES 2 on or after July 1.
- When the evaluation is completed, close the enrollment record on the date parents have received the results. Report the result of the evaluation using the Status End code options described above.

If parents withdraw consent before completion the evaluation cannot be reported in MARSS for funding.

Reporting initial evaluations for children enrolled in Voluntary Prekindergarten

The participation of students enrolled in VPK classrooms is supported in one of three ways:

1. Some children without IEPs generate general education revenue through VPK.
2. Some children have IEPs and generate general education revenue through grade EC.
3. Some children are **not** funded through general education revenue and may be supported by early learning scholarships, school readiness funds or parent-paid tuition.

VPK students who receive an evaluation for special education will have two overlapping enrollment records. One will be for the VPK program (one of grades PA through PJ) and one for grade EC (the special education evaluation record).

Revenue-generating VPK students without an IEP who receive an evaluation for special education while enrolled in VPK can generate membership hours for the evaluation time that is not already generating student membership for general education revenue.

- VPK students who are eligible for general education revenue can generate EC membership hours for special education evaluation that is conducted outside the VPK classroom time. The school is already generating membership for the VPK classroom time so only the evaluation time outside the VPK classroom time can generate membership in the EC evaluation record. This would be for students whose overlapping enrollment record is reported with SAC 00, 01, 08 or 11.
- VPK students who are not eligible for general education revenue can generate EC membership hours for

all of the special education evaluation because the VPK classroom time is not generating general education revenue. This would be for students whose overlapping enrollment record is reported with SAC 20, 21 or 29.

- In the event that the IEP team determines that, based on the nature and severity of the child's disability, the voluntary prekindergarten classroom is not an appropriate placement the instructional setting on the second EC record with SEES 4 or 6 will not be a 30 and will instead reflect the decision of the IEP team. Make certain the site number on this new record is appropriate for the placement's location.

Reporting a revenue-generating VPK student who receives an evaluation and does not qualify for special education services: An eligible VPK student that receives a special education evaluation either during or outside the VPK program classroom time will have two separate, overlapping records.

Note: A VPK student who is eligible for funding and who receives an evaluation for special education completely during the VPK class time, i.e., no evaluation hours are generated outside the voluntary pre-K class time, does not have a second enrollment record generated. This will be rare since part of the evaluation time for students who qualify includes writing the evaluation report and up to two hours of writing the IEP which would be done outside regularly scheduled class time.

- The first record will be reported with a grade level of PA through PJ. Use SAC 00, 01, 08 or 11. Report SEES 02. The charter school is responsible for the initial evaluation of students enrolled in the charter schools approved voluntary prekindergarten program.
- Report the special education evaluation time under grade level Early Childhood (EC). Use SAC 00, 01, 08 or 11 and SEES 02. The EC evaluation record can exist in the VPK school or at another school in the district. Membership hours would only include evaluation hours provided outside the VPK class time. The district or charter school in which the student is enrolled is responsible for the evaluation. Percent Enrolled is 999. The Status End code will be 25 if the student does not qualify for special education. The Status End Date is the date the evaluation is shared with the parents.

- Grade = PA-PJ
- SAC = 00, 01, 08 or 11
- SEES = 2 to end-of-year or end of evaluation time
- withdrawal date LLA = 05
- SE = 40 or normal withdrawal coding

- Grade = EC
- SAC = 00, 01, 08 or 11
- SEES = 2
- LLA = 24
- SE = 99

Membership that may be Claimed Contracted Community Placements

Membership for students in grade EC placed by the IFSP or IEP team in contracted community programs is eligible to be claimed on MARSS and thus generate general education revenue. To be eligible, the placement must be provided by the district at no cost to parents. In the case of Head Start, where no tuition is paid, membership may only be claimed for those hours during which the district expends resources toward successful inclusion of a child placed in the program.

In addition, a community-based program must meet one or more of the following criteria to be an eligible contractor for Early Childhood. Community-based placements must:

1. Be licensed by the Department of Human Services under Minnesota Rules, part 9502 (Family Child Care); or Minnesota Rules, part 9503 (Child Care Centers and preschool facilities); or,
2. Employ a teacher appropriately licensed through the Minnesota Department of Education; or,
3. Be programs administered by a local Head Start grantee.

The total time that a student is in a community placement for which tuition is billed may be claimed for membership. The school district that places the student is responsible for the MARSS reporting.

If eligible students are served through an IFSP or IEP in a Head Start or Early Head Start program, the time the teacher, paraprofessional or related service personnel spends with the students is eligible to be claimed as membership. If the district employs a paraprofessional to support the placement of the student in Head Start, the time the paraprofessional is present may also be counted but may not be a duplicate of professional time.

Student served in childcare setting paid for by the parent cannot generate attendance and membership except for time that a licensed teacher or paraprofessional employed by the district provides special education service to the students. The special education services may be provided at the day care, the home, community center or school site.

When a student is approaching age 3 and the district conducts an initial evaluation to establish eligibility under Part B of IDEA the evaluation hours may be counted as membership hours but not special education service hours.

ECSE students that have an IEP/IFSP and receive additional evaluation outside of the students' regular program, those hours can generate membership hours only to the extent that the reevaluation was written into the current IFSP/IEP.

Paraprofessionals

The time that an ECSE student is supported by a paraprofessional may be claimed as specified in the students' IFSP/IEP as long as it is not concurrent with time already claimed with a licensed staff person. Paraprofessionals assigned to a program do not generate membership hours for individual students.

Meals

Students in all-day programs must be provided a lunch break. As such, their lunchtime is ineligible to claim as membership. This applies even when licensed staff directly supervise the lunch period.

However, mealtime for students in part-time or half-day programs who are provided a meal as part of their instructional day may be claimed for membership, if the IEP specifies the meal as a related/required service. It must be staffed with an appropriately licensed staff person.

Snacks are not considered lunch. Time during which students are provided a snack may be included as membership.

Home-based Setting

ECSE students, who normally attend preschool, may alternatively receive home-based or virtual instruction from licensed early childhood special education teachers or related service providers in the event of confinement to the home per medical authority or quarantined based on Centers for Disease Control (CDC) or Minnesota Department of Health (MDH) recommendations [confinement]. These students are not considered homebound or in distance learning. They are instead temporarily receiving services in a home-based setting.

For all children reported as grade EC, membership is reported in terms of hours rather than days. Typically, membership is the number of hours a child is scheduled to receive special education services and/or to participate in regular education programs through their IEP. During confinement, one hour of home-based or virtual instruction generates one hour of membership toward general education revenue. Membership is not impacted by absences fewer than 15 consecutive school days.

However, if the student is only receiving special education and related services and is not provided a general education opportunity during confinement, membership would only include the special education and related services. If the student is provided instruction in a general education curriculum, membership for general education can also be claimed.

Attendance Days are the total number of Membership Hours the ECSE students were present for the school year or for the period covered by a unique enrollment record. Attendance is reported in terms of hours rather than in days and includes time that students were scheduled to attend and actually participated in the planned instructional activities. The definition of “in attendance” for virtual instruction is locally determined.

If the home-based or virtual instruction restriction continues indefinitely, or is impacting the student’s progress on the goals and objectives in their IEP, the student’s IEP team would need to meet and determine if the IEP needs to be updated.

Year Round/Summer Service

Minnesota Statutes allows students in grade EC to generate membership during the fiscal year, which is defined as July 1 through June 30. This may be service provided under an IFSP or IEP and could also include evaluation services.

In most cases, there is no need to create a separate enrollment record for the July-August services versus the traditional school-year services. Simply keep students on the attendance rolls. Weeks when the early childhood program, instructional service and/or eligible indirect service is not scheduled or provided will generate no membership. For students in this extended year program, attendance and membership are calculated exactly as during the regular school year.

Infants and toddlers with disabilities are entitled to year-round services. The enrollment records for these children should reflect services from July 1 through June 30. Students in grade EC ages 3 through kindergarten must have ESY as an IEP requirement to generate student membership during the summer months.

Initial Evaluation Services

Evaluation services are eligible for general education revenue. Each hour of evaluation generates one hour of membership. When multiple staff evaluate children simultaneously for one hour, each staff person contributes an hour to the children's' attendance and membership.

Example: One staff person may be working directly with the child while another staff person provides eligible evaluation concurrently, such as, obtaining information from the parent/guardian, obtaining a language sample, etc. In this case both staff persons' time may count toward the student's eligible evaluation hours.

Time meeting with the parent/guardian to obtain evaluation information for young children may be reported as attendance and membership.

Time spent writing the evaluation report or evaluation summary section of the IFSP may be claimed.

Up to two additional hours of IFSP or IEP writing may also be included as evaluation and reported as attendance and membership.

A MARSS warning message (*W*) will be generated for students who are reported for more than 40 hours of evaluation. This is simply a warning that a data entry error may have been made. Double check the figures; if they are accurate, leave them alone. If they are in error, correct them.

Additional Evaluation/Services

Once students have an IFSP or IEP, reviews for additional service, similar to the initial evaluation, are eligible to claim as attendance and membership as long as the time is not already claimed and it is required by the IFSP or IEP. Specifically, if one hour of a student's regularly scheduled service provided under an IFSP or IEP is replaced by an evaluation, do not claim that hour as additional membership. Refer below under Unduplicated Service for any exception.

IFSP or IEP

Students must have an active IFSP or IEP before generating membership under a SEES 4 or 6. The IFSP or IEP must state the students' schedule, including the amount, frequency, start date and duration of services, reference parent-teacher conferences, parent training, home visits and any other indirect services to be claimed.

The date that services under the IFSP or IEP are terminated or services end is the Status End Date.

Emergency School Closing

When an entire school day is canceled, for any reason, no membership is generated for any student. When a school day starts late or ends early due to emergency circumstances (not a scheduled change) and grade EC students' session is canceled the EC students do not generate membership. However, if due to the emergency late start or early dismissal the EC students' instructional day is shortened, the students may generate the same membership hours as originally scheduled for that session.

Example: Early childhood students scheduled to attend preschool on Wednesday morning for three hours may generate three hours of membership if school started late due to a critical weather situation and the morning session was reduced to one hour.

Unduplicated Service

Generally, only the amount of time that the student receives direct or indirect service may be counted toward membership.

Example: If ECSE teacher and a related service provider are working together with a student for one hour. The student only received one hour of service so only one hour may be claimed for membership. If, however, the student's plan includes 15 minutes of indirect service by the teacher and 15 minutes of indirect service concurrently with the related service provider, 30 minutes of membership hours are generated.

Travel Time

Staff travel time does not generate membership hours.

Reporting Transition from Part C to Part B

Part C is the section of the Individuals with Disabilities Education Act (IDEA) that establishes provisions for how states serve infants and toddlers with disabilities from birth through 2. Part B includes provisions for serving students with disabilities age 3 through 21. IDEA requires states to carefully document the status of each child who exits Part C including those toddlers who transition from services under Part C to services under Part B at

age 3.

The enrollment of each toddler with a disability receiving early intervention under Part C must be terminated immediately prior to the child's third birthday. **The appropriate Status End code must be provided by a member of the child's team.**

For a child who has been determined to be eligible for services beyond the child's third birthday

- End the enrollment on the last school day before the child's third birthday using Status End code 27.
- Create a new enrollment record beginning the first service day on or after the child's third birthday.
- Consult the child's IEP manager to determine the appropriate Instructional Setting (31-45). Note: It is impossible to reliably crosswalk the birth through age 2 settings with those used for children ages 3 through 5, so please communicate with the child's IEP manager.

Example: Toddler with a disability is transitioning from Part C to Part B. The child's date of birth is Wednesday, January 13. End the child's enrollment record on Tuesday, January 12, using Status End code 27. Create a new enrollment on January 13. Consult with the child's IEP manager to determine the correct Instructional Setting to report. The MARSS system will generate an error message if an Instructional Setting from 11 through 17 is used on an enrollment record for a child age 3 or older. (Age is computed as of both the Status Start and End Dates.)

Close the enrollment record for a toddler who has been determined to **not** be eligible for services under Part B on the last service day before the child's third birthday. Consult the IFSP manager for the appropriate Status End code:

| Codes | Description |
|-------|---|
| 28 | Not Part B eligible, Exiting Part C with referrals to other programs. |
| 29 | Not Part B eligible, Exiting Part C with no referrals. |

Use the following procedure to report a child whose Part B eligibility status has not been determined prior to the child's third birthday

- End the enrollment on the last school day before the child's third birthday with a Status End code 30.
- Create a new enrollment record beginning the first day of evaluation service after the child's third birthday with a SEES of 2. Report attendance/membership hours for evaluation in this record.
- End the record on the date the evaluation results were shared with the parent.

| Codes | Description |
|-------|---|
| 25 | Child is determined not eligible for Part B. |

If the student's third birthday falls between the last day of service in one fiscal year and June 30, close the

enrollment record with Status End 40 in the first fiscal year. Create an enrollment record in the next fiscal year if the student qualifies for and receives services under an IFSP or IEP. Report the appropriate Instructional Setting using 30 through 45.

Early Childhood Health and Developmental Screening

Students in grade EC may also receive early childhood health and developmental screening. A child with a grade PS (early childhood health and developmental screening) MARSS record may have an overlapping MARSS record with a grade of EC, VPK, or K; however, not with the same Status Start Date in the same school. When this occurs, the MARSS edit will allow only the grade PS record to pass. It is recommended that districts use School Number 005 to exclusively report all grade PS MARSS records. School Number 005 has been approved for all districts; authorization is not required to add it to the district's school file.

The time that the child is screened cannot be claimed as attendance or membership in the grade EC enrollment record.

Records for Audit Purposes

The following records must be maintained for each student, for a minimum of three years, for audit purposes.

1. The student's IFSP or IEP stating hours and/or days of services required by the IFSP or IEP and a dated parent signature consenting to the initial and subsequent provision of services under Part C and the initial provision of service under Part B. For students who leave the district during the year and the original is sent elsewhere, make a copy for your records.
2. For students in home-based programs, maintain a record of the date and length of each visit in a travel log or other simple document.
3. For an early childhood program, maintain a calendar of the days the program met and the length of each day. Include the starting and ending time and the length of the meal periods.
4. Maintain a record of daily attendance for each student. Manual records identifying entry and withdrawal dates must be maintained for all students not enrolled in the program for the entire school year.
5. Maintain a record of the date and time of any parent-teacher conference(s), parent training sessions and/or any other eligible indirect services included in the membership.
6. Keep a copy of any worksheets used to convert days to hours.
7. For students placed in contracted community settings, maintain invoices showing tuition payments and dates and length of teacher visits. An example would be when an ECSE teacher provides services to students in a community preschool program and the district pays tuition for the child's participation.

Scenarios and Related Membership and Special Education Service Hours

Scenario # 1

Juan is a 23-month-old boy identified with developmental delays. Juan’s family receives early intervention services through an IFSP to address their priorities of Juan responding more consistently to his parents, walking and letting his parents know what he wants. The IFSP documents 26 one-hour visits from the ECSE teacher, six one-hour visits from the occupational therapist that are conducted jointly with the ECSE teacher and six one-hour visits from the speech/language pathologist, also conducted jointly with the ECSE teacher, for the fiscal year.

| Membership | Special Education Service Hours | Calculated ADM |
|------------|---------------------------------|----------------|
| 26 hours | 38 hours | 0.28* |

*0.28 is the minimum ADM for any child in grade EC with a SEES of 4 or 6.

Calculation of membership:

- 6 visits from ECSE teacher conducted jointly with occupational therapist
- + 6 visits from ECSE teacher conducted jointly with speech/language pathologist
- + 14 additional visits from ECSE teacher (26 total visits)
- 26 membership hours

Calculation of special education service hours:

- 6 visits from occupational therapist
- + 6 visits from speech/language pathologist
- + 26 visits from ECSE teacher
- 38 special education service hours

Scenario #2

Walter is 15 months old and has Down syndrome. He attends a child care center for 30 hours weekly because his parent work outside the home. The priorities identified by his parents through the family-directed assessment cut across all developmental domains. Walter’s child care center is an active partner in his intervention. The IFSP documents 50 one-hour visits from an ECSE teacher and 20 one-hour visits from an occupational therapist to be provided within Walter’s child care setting. Five one-hour visits from the physical therapist will be provided jointly with the ECSE teacher. In addition, the ECSE teacher conducts one one-hour face-to-face session – either in person or using technology with Walter’s mother every other week (26 sessions).

| Membership | Special Education Service Hours | Calculated ADM |
|------------|---------------------------------|----------------|
| 96 hours | 101 hours | 0.28* |

*0.28 is the minimum ADM for any child in grade EC with a SEES of 4 or 6.

Calculation of membership:

- 20 visits in child care center from occupational therapist
 - + 5 visits in child care center from ECSE teacher conducted jointly with physical therapist
 - + 45 visits in child care center from ECSE teacher (50 total visits)
 - + 26 sessions with mother conducted by ECSE teacher
- 96 membership hours

Note: The 30 hours of weekly child care do not generate membership as the child’s participation in this setting was determined by the family and not an IFSP team decision. The district does not expend resources for the child’s participation other than the time that services are being provided.

Calculation of special education service hours:

- 20 visits from occupational therapist
 - + 5 visits from physical therapist
 - + 50 visits in child care from ECSE teacher
 - + 26 sessions with mother by ECSE teacher
- 101 special education service hours

Scenario #3

Maya attends a school-based preschool each Monday through Thursday from 8:30 to 11:30 a.m. There are 144 instructional days according to the district's adopted calendar. There are 20 children in her class. Six children, including Maya, have IEPs. The classroom is staffed by a regular education EC teacher and paraprofessional. An ECSE teacher is in the classroom for all of each day, dividing her time among the six eligible children according to each child's IEP. Maya receives 30 minutes of special instruction each school day. The ECSE teacher and regular educator meet 10 times each year for 30 minutes to plan to meet Maya's needs. This time is documented in her IEP. Maya's IEP team addressed extended school year and determined that ESY was not necessary for Maya at this time.

| Membership | Special Education Service Hours | Calculated ADM |
|------------|---------------------------------|----------------|
| 437 hours | 77 hours | 0.53 |

Calculation of membership:

432 classroom hours (144 instructional days x 3 hours per day)
 + 5 hours of indirect special education service (30 minutes x 10)
 437 membership hours

Calculation of special education service hours:

72 hours of special instruction (144 instructional days x 30 minutes daily)
 + 5 hours of indirect special education service (30 minutes x 10)
 77 special education service hours

Scenario #4

Jamal is a 3-year-old boy enrolled in Head Start. His Head Start classroom includes 12 children. Four are served through IEPs. To facilitate the successful engagement and increasing independence of these four children the district has provided a paraprofessional. The support to be provided by the district-funded paraprofessional is documented in the IEP of each child. The class meets four full days each week for six hours. A 30-minute lunch period is scheduled daily. There are 138 instructional days in the Head Start calendar. Through his IEP, Jamal receives special instruction one hour weekly from an ECSE teacher (36 sessions) and one hour of speech language service every other week (13 sessions). The teacher and speech pathologist meet monthly for 30 minutes to share information and coordinate services (10 sessions). The IEP team addressed extended school year and determined that ESY was not necessary for Jamal at this time.

| Membership | Special Education Service Hours | Calculated ADM |
|------------|---------------------------------|----------------|
| 769 hours | 59 hours | 0.93 |

Calculation of membership:

$$\begin{array}{r}
 759 \text{ classroom hours (138 days x (6 hours-30-minute lunch))} \\
 + \quad 5 \text{ hours of indirect time provided by ECSE teacher (30 minutes x 10)} \\
 + \quad 5 \text{ hours of indirect speech/language service (30 minutes x 10)} \\
 \hline
 769 \text{ membership hours}
 \end{array}$$

Calculation of special education service hours:

$$\begin{array}{r}
 36 \text{ hours of special instruction (36 weekly one-hour sessions)} \\
 + \quad 13 \text{ hours of speech/language service} \\
 + \quad 5 \text{ hours of indirect time provided by ECSE teacher (30 minutes x 10)} \\
 + \quad 5 \text{ hours of indirect speech/language service (30 minutes x 10)} \\
 \hline
 59 \text{ special education service hours}
 \end{array}$$

Scenario #5

Linda is a 4-year-old with an IEP who was placed by her IEP team into a school-based early learning program. She participates at no cost to her family. The class meets 2 afternoons each week for 2 ½ hours. There are 72 class sessions during the school year. She receives 30 minutes of speech therapy weekly (36 sessions) in her preschool classroom. The speech/language pathologist spends an additional 20 minutes weekly over the 36 week calendar adapting classroom activities to provide opportunities for Linda to practice targeted sounds. The IEP team has determined that there is no need for ESY services.

| Membership | Special Education Service Hours | Calculated ADM |
|------------|---------------------------------|----------------|
| 192 hours | 30 hours | 0.28* |

*0.28 is the minimum ADM for any child in grade EC with a SEES of 4 or 6.

Calculation of membership:

180 classroom hours (72 days x (2.5 hours))
 + 12 hours of indirect speech/language service (20 minutes x 36)
 192 membership hours

Calculation of special education service hours:

18 hours of speech/language service (36 30-minute sessions)
 + 12 hours of indirect speech/language service (20 minutes x 36)
 30 special education service hours

Scenario #6

Jack attends a VPK classroom in his resident school district. It is a classroom of 20 students. Seven students were placed into the classroom by their IEP teams. The class meets on Mondays, Wednesdays and Fridays following the adopted district calendar. There are 34 Mondays, 38 Wednesdays and 34 Fridays in this year's calendar. Each class session is six and a half hours in duration, including a 30-minute lunch period. The class is co-taught by an ECSE teacher and a licensed early childhood teacher. These two professionals plan together and cooperatively deliver instruction large and small groups of children. The ECSE teacher is always working with at least one or more children with disabilities. The teachers share responsibilities for ongoing assessment of all children. The ECSE teacher is responsible to make adaptations and modifications to classroom activities and materials based on the needs of each child, spending 1 hour monthly (September through May) adapting materials and activities for Jack. Jack actively participates in full group and small group classroom activities. Ongoing assessment data has shown he is making progress toward the benchmarks within the curriculum and on the social goals within his IEP. Jack also receives direct service from an OT every other Wednesday for 1 hour to address fine motor and sensory needs. The ECSE teacher and the OT teacher devote 30 minutes monthly (September – May) planning how best to meet Jack's needs. The IEP team has determined that ESY service is not indicated at this time.

| Membership | Special Education Service Hours | Calculated ADM |
|------------|---------------------------------|----------------|
| 654 hours | 673 hours | 0.79 |

Calculation of membership:

- 636 classroom hours (106 days x (6.5 hours-30-minute lunch))
- + 9 hours of indirect time provided by ECSE teacher adapting instructional materials
- + 4.5 hours of indirect time provided by ECSE teacher (30 minutes x 9 months)
- + 4.5 hours of indirect time provided by occupational therapist (30 minutes x 9 months)
- 654 membership hours

Calculation of special education service hours:

- 636 hours of time of ECSE teacher (106 days x (6.5 hours-30-minute lunch))
- + 19 hours of occupational therapy (1 hour every other Wednesday)
- + 9 hours of indirect time provided by ECSE teacher adapting instructional materials
- + 4.5 hours of indirect time provided by ECSE teacher (30 minutes x 9 months)
- + 4.5 hours of indirect time provided by occupational therapist (30 minutes x 9 months)
- 673 special education service hours

Scenario #7

Tanisha is 3 years old and attends the child care program affiliated with her family church. Her parents declined the school-based placement option initially proposed by her IEP team. The team then proposed to embed services into the private program that was her parents' choice. She is there from 7:30 a.m. to 5 p.m. five days a week. Tanisha has attended this center since she was 14 months old. While in child care Tanisha receives one hour of special instruction weekly throughout the school year (40 sessions) from an ECSE teacher. An OT and speech/language pathologist each make a quarterly one hour visit to monitor Tanisha's progress on her IEP goals, contribute to ongoing assessment and observe Tanisha within her environment in order to make recommendations to the ECSE teacher. The three professionals consult together quarterly for one hour to plan on behalf of Tanisha.

| Membership | Special Education Service Hours | Calculated ADM |
|------------|---------------------------------|----------------|
| 60 hours | 60 hours | 0.28* |

*0.28 is the minimum ADM for any child in grade EC with a SEES of 4 or 6.

Calculation of membership:

- 40 hours of special instruction (1 hour x 40 sessions)
- + 4 hours of indirect occupational therapy (quarterly monitoring observation)
- + 4 hours of indirect speech/language service (quarterly monitoring observation)
- + 12 hours of quarterly consultation by ECSE, OT and Speech (4 x 1 hour x 3 staff)
- 60 membership hours

Calculation of special education service hours:

- 40 hours of special instruction (1 hour x 40 sessions)
- + 4 hours of indirect occupational therapy (quarterly monitoring observation)
- + 4 hours of indirect speech/language service (quarterly monitoring observation)
- + 12 hours of quarterly consultation by ECSE, OT and Speech (4 x 1 hour x 3 staff)
- 60 special education service hours

Scenario #8

Will is a 3-year-old who recently transitioned from services under Part C. He has significant needs across domains. The team that conducted his initial Part B evaluation established eligibility using the ASD criteria. His IEP team determined that a self-contained ECSE classroom is the least restrictive environment for Will at this time. He attends a multi-age classroom with twelve other children four days weekly in a part-day program that meets for five hours each day. Lunch is 30 minutes and, because Will's is a part-day program, this time can be included in the calculation of membership. The school district calendar includes 143 instructional days across 38 instructional weeks. The class is team taught by an ECSE teacher and a speech pathologist. Special instruction and speech/language services are embedded throughout each day. Will also receive direct service from an OT twice weekly during his class time for 30 minutes each session (76 sessions). The ECSE teacher and speech pathologist meet for 30 minutes each week outside of class time to share observations, document progress and plan together on how best to meet Will's needs. (38 sessions) The OT joins this discussion every other week (19 sessions). Will's IEP team has determined that extended school year services are necessary for Will to receive a free, appropriate public education. An additional 72 hours of membership and 144 hours of special education service will be provided during ESY as documented in his IEP.

| Membership | Special Education Service Hours | Calculated ADM |
|-------------|---------------------------------|----------------|
| 834.5 hours | 1633 hours | 1.0** |

**1.0 is the maximum ADM for grade level EC.

Calculation of membership:

715 classroom hours (143 days x 5 hours)
 + 19 hours indirect provided by ECSE teacher (30 minutes x 38 weekly sessions)
 + 19 hours of indirect speech/language service (30 minutes x 38 weekly sessions)
 + 9.5 hours indirect occupational therapy (30 minutes x 19 sessions)
 + 72 hours provided during extended school year
 834.5 membership hours

Calculation of special education service hours:

715 classroom hours by ECSE teacher
 + 715 classroom hours by speech/language pathologist
 + 19 hours indirect provided by ECSE teacher (30 minutes x 38 weekly sessions)
 + 19 hours of indirect speech/language service (30 minutes x 38 weekly sessions)
 + 9.5 hours indirect occupational therapy (30 minutes x 19 sessions)
 + 144 hours provided during extended school year
 1621.5 special education service hours

Scenario #9

Bert is a 4-year-old student with an identified disability who receives supports and services through an IEP. His special education services are as follows:

| Service | Start Date | End Date | Frequency | Minutes/Session | Location |
|---|------------|----------|-----------|-----------------|----------|
| Early Childhood Special Education (ECSE) Services | 9/9/24 | 5/20/25 | 3x/week | 60 Direct | Gen Ed |
| Early Childhood Special Education (ECSE) Consultation | 9/9/24 | 5/20/25 | 1x/month | 90 Indirect | Gen Ed |
| Occupational Therapy Services | 9/9/24 | 5/20/25 | 2x/month | 60 Direct | Gen Ed |
| Occupational Therapy Consultation | 9/9/24 | 5/20/25 | 1x/month | 30 Indirect | Gen Ed |

In addition to his special education and related services, the IEP team has determined that participation in a general education preschool program for 4.5 hours/day, 3 days per week is necessary to ensure FAPE, and have included this in the Least Restrictive Environment (LRE) statement in Bert's IEP. His IEP team has placed him in a VPK classroom that meets on Mondays, Wednesdays, and Fridays from 8:00 AM to 12:30 PM from September to May in order to meet his individualized needs, including preschool participation. During the school year, there are 28 Mondays, 33 Wednesdays, and 30 Fridays, and the students receive breakfast when they arrive in the morning and a snack before dismissal.

Calculation of membership and special education service hours:

| Services | Formula | Membership Hours | Special Education Service Hours |
|---|--|------------------|---------------------------------|
| ECSE Services (direct) | $(\text{Total Days} * \text{Minutes per Day}) / 60 \text{ minutes}$ | 91 | 91 |
| ECSE Consultation (indirect) | $(\text{Total Months} * \text{Minutes per Month}) / 60 \text{ minutes}$ | 27 | 13.5 |
| OT Services (direct) | $(\text{Total Months} * \text{Minutes per Month}) / 60 \text{ minutes}$ | 18 | 18 |
| OT Consultation (indirect) | $(\text{Total Months} * \text{Minutes per Month}) / 60 \text{ minutes}$ | 13.5 | 9 |
| General Ed time (less direct ECSE Services hours above) | $(\text{Total Days} * \text{hours per day}) - \text{ECSE Service Hours}$ | 318.5 | 0 |
| Total Hours | | 468 | 131.5 |
| ADM | (Membership Hours / 825 hours) | 0.57 | |

Scenario #10

Ernie is a 4-year-old student who attends the same VPK classroom as Bert in his resident district that meets on Mondays, Wednesdays, and Fridays from 8:00 AM to 12:30 PM from September to May. He started the year in a VPK-funded seat, and was subsequently identified with a disability. The allowable evaluation hours totaled 6. Ernie continues to participate in the VPK classroom with the same schedule following identification and initiation of services. His special education services are as follows:

| Service | Start Date | End Date | Frequency | Minutes/Session | Location |
|------------------------------------|------------|----------|-----------|-----------------|------------|
| Speech-Language Pathology Services | 11/15/24 | 5/20/25 | 1x/week | 30 Direct | Special Ed |
| Speech-Language Consultation | 11/15/24 | 5/20/25 | 2x/month | 15 Indirect | Gen Ed |

In addition to his special education and related services, the IEP team has determined that participation in a general education preschool program for 2.5 hours/day, 2 days per week is necessary to ensure FAPE, and have included this in the Least Restrictive Environment (LRE) statement in Ernie's IEP. During the school year, there are 28 Mondays, 33 Wednesdays, and 30 Fridays, and the students receive breakfast when they arrive in the morning and a snack before dismissal. The SLP provides her direct services to Ernie on Fridays, and will receive services on a total of 21 Fridays.

Calculation of membership and special education service hours:

| Services | | Membership Hours | Special Education Service Hours |
|---|---|------------------|---------------------------------|
| ECSE Services for Speech (direct) | (Total Days * Minutes per Day) / 60 minutes | 117.5 | 117.5 |
| ECSE Consultation for Speech (indirect) | (Total Months * Minutes per Month) / 60 minutes | 3.5 | 1.75 |
| General Ed services (less direct ECSE Services hours above) | (Total Days * hours per day) - ECSE Service Hours | 292 | 0 |
| Total Hours | | 413 | 119.25 |
| ECSE ADM | (Membership Hours / 825 hours) | 0.5 | |

| | | | |
|--|--------------------------------|-------------|---|
| Membership as VPK student prior to IEP | (Total Days * hours per day) | 135 | 0 |
| VPK ADM prior to IEP | (Membership Hours/ 850) | 0.16 | |

| | | | |
|------------------|---------------------------|-------------|--|
| Total ADM | ECSE ADM + VPK ADM | 0.66 | |
|------------------|---------------------------|-------------|--|



Voluntary Pre-Kindergarten (PK) and Early Childhood (EC) Reporting

Eligible voluntary pre-K (VPK)/School Readiness Plus (SRP) student who receives an evaluation and qualify for special education and starts receiving services.

The process has changed when students are in grade EC and are still receiving services in VPK/SRP program.

Examples

Student Evaluated and requires special education services:

First VPK/SRP record:

Grade = PA – PJ
SAC = 00, 01, 08 or 11
SEES = 2 until IEP is signed and Sped services started
LLA = 5
Percent Enrolled = 100
SE = 99
Status start date 9/5/24
Status end date 10/31/24

First EC evaluation record:

Grade EC
SAC = 00, 01, 08 or 11
SEES = 2
LLA = 24
Percent Enrolled = 999
SE = 99
Status start date 10/16/24
Status end date 10/31/24

Second VPK/SRP Record Overlap with EC record

GRADE = PA – PB
SAC = 00, 01, 08 or 11
SEES = 1
LLA = 24
Percent Enrolled = Percent of school day student is in VPK program membership and attendance reported in days or 999 membership and attendance reported in hours
SE = 40
Status Start Date 11/1/24
Status end date 06/05/25

Second EC Record Overlap with VPK record

GRADE = EC

SAC = 00, 01, 08 or 11

SEES = 4 or 6

LLA = 24

Percent Enrolled = 999

SE = 99 or one that matches the reason they are being withdrawn

Status Start Date 11/13/24



Status end date 06/05/25

Records with the same start date, same district and district type cannot have the same enrollment date (except for State Approved Alternative Program).

In this situation for the overlapping records of VPK/SRP and EC cannot have the same start date.

In this case the EC record will need to start one school day later than the VPK/SRP record.

Example:

- Both records start receiving services on 11/13/24
- Start Date for VPK/SRP record would be 11/13/24
- Start Date for EC record would be 11/14/24 and include the services that were provided on 11/13/24 in the membership, attendance and special education service hours.
-  If the IEP team determines the full amount of instructional time offered through a VPK classroom is necessary to ensure FAPE (and documented as such in the student's IEP), all of the instructional time is reported as membership. The Instructional Setting will be 30 if the EC student receives the special education service in the voluntary prekindergarten program.
-  If the IEP team determines that something less than the full amount of instructional time offered through a VPK classroom is necessary to ensure FAPE (and documented as such in the student's IEP), the instructional time included in the IEP AND any additional VPK instructional time as documented through district-selected methods (e.g. Minnesota Common Course Catalog, attendance records, etc.) is reported as membership. The Instructional Setting will be 30 if the EC student receives the special education service in the voluntary prekindergarten program.