

Pupil Accounting Auditing Reporting

Resources for the Auditor's Toolbox: 2024 MPAAA Spring Conference

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Auditor's School Year

- GAD (Graduate & Dropout Reporting)
- General Collections - Fall & Spring
 - DS-4061
 - DS-4120
 - Audit Narrative
 - FTE Conflicts
- Section 25e
- Manual Adjustments
- Section 23a
- D/CH: Days & Clock Hours (Educational Entity Master)



CEPI - Main Login

The screenshot shows a web page for Michigan's one-stop login solution for business. On the left, a dark blue box contains the text "Michigan's one-stop login solution for business" with a right-pointing arrow. Below this, a paragraph explains that MiLogin for Business connects users to various state services. On the right, a white box titled "Welcome to MiLogin for Business" contains a login form with fields for "User ID" and "Password", a "Log In" button, and a "Create an Account" button. A "Michigan.gov/Vote" link is visible in the top navigation bar.

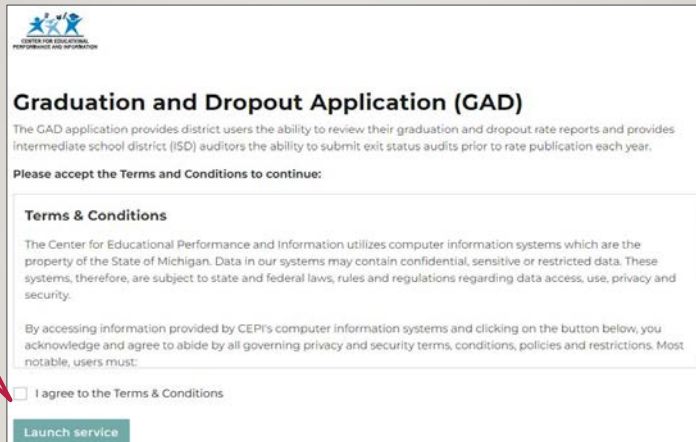
<https://milogintp.michigan.gov/eai/tplogin/authenticate?URL=>

CEPI - Graduation & Dropout Application (GAD) Login

The screenshot displays the main menu of the Center for Educational Performance and Information (CEPI). The menu items are: Educational Entity Master (EEM), Graduation and Dropout Application (GAD), MI School Data, Michigan Student Data System (MSDS), and Registry of Educational Personnel (REP). A red arrow points to the "Graduation and Dropout Application (GAD)" option, which is highlighted with a red box and the text "Select GAD". The CEPI logo is in the top left corner.



GAD: Accept Agreement



Center for Educational Performance and Information

Graduation and Dropout Application (GAD)

The GAD application provides district users the ability to review their graduation and dropout rate reports and provides intermediate school district (ISD) auditors the ability to submit exit status audits prior to rate publication each year.

Please accept the Terms and Conditions to continue:

Terms & Conditions

The Center for Educational Performance and Information utilizes computer information systems which are the property of the State of Michigan. Data in our systems may contain confidential, sensitive or restricted data. These systems, therefore, are subject to state and federal laws, rules and regulations regarding data access, use, privacy and security.

By accessing information provided by CEPI's computer information systems and clicking on the button below, you acknowledge and agree to abide by all governing privacy and security terms, conditions, policies and restrictions. Most notable, users must:

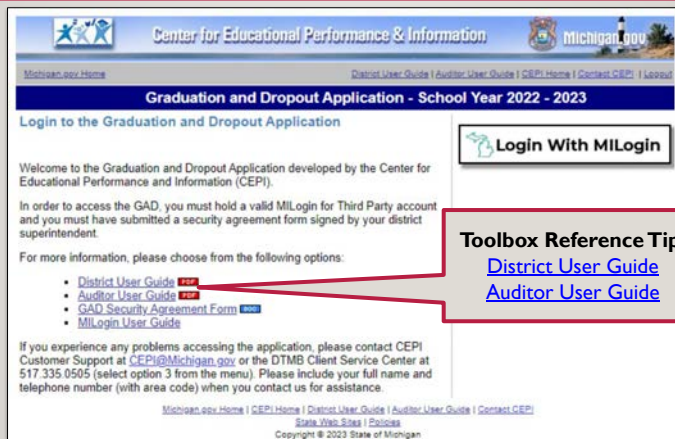
I agree to the Terms & Conditions

[Launch service](#)

Check the box to accept the terms and conditions



GAD: Logging In



Center for Educational Performance & Information | Michigan.gov

Michigan.gov Home | District User Guide | Auditor User Guide | CEPI Home | Contact CEPI | Support

Graduation and Dropout Application - School Year 2022 - 2023

Login to the Graduation and Dropout Application

[Login With MILogin](#)

Welcome to the Graduation and Dropout Application developed by the Center for Educational Performance and Information (CEPI).

In order to access the GAD, you must hold a valid MILogin for Third Party account and you must have submitted a security agreement form signed by your district superintendent.

For more information, please choose from the following options:

- [District User Guide](#)
- [Auditor User Guide](#)
- [GAD Security Agreement Form](#)
- [MILogin User Guide](#)

If you experience any problems accessing the application, please contact CEPI Customer Support at CEPI@Michigan.gov or the DTMB Client Service Center at 517.335.0505 (select option 3 from the menu). Please include your full name and telephone number (with area code) when you contact us for assistance.

Michigan.gov Home | CEPI Home | District User Guide | Auditor User Guide | Contact CEPI | State Web Sites | Policies
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Toolbox Reference Tip:
[District User Guide](#)
[Auditor User Guide](#)

GAD: ISD Auditor Dashboard

1. Select a district from the drop-down menu.
2. Progress at a Glance
3. View and Update Data
 - a. Audit Findings Student List
 - b. Audit Findings Building List
 - c. Audit Finding Requests
4. Reports - Allows you to view cohort and graduation rate reports for the ISD and districts for which you have permissions.
5. UIC Quick Search

GAD: Audit Findings Student List

Toolbox Tip:
Select "Graduates" or
"Exempt"

- A. Select the district, building and exit code

To enter an audit finding, enter the following for each applicable student:

1. **New Exit Code**
2. **New Exit Date** (required when the exit status is not "I9").
3. **Additional Award** (required when exit status is 40). Select the correct Award(s).
4. **Comments** (optional).
5. If the changes are complete for the building, check the box next to **Building Complete**.
6. Click the **Save** button at the top or bottom of the screen.

GAD: Audit Findings Building List

[Dashboard](#) > Audit Findings Building List

Audit Findings Building List

Below is a list of buildings you have permissions for. Please check off the buildings you have finished auditing. Once a building is marked as finished updates can still be made. If an update is made to a building that is marked finished, it will automatically be switched to unfinished and you must come back to this page and mark it as finished again.

2

District Name	District Code	Building Name	Building Code	
Atherton Community Schools	25130	Atherton High School	00138	<input checked="" type="checkbox"/>
Beecher Community School District	25240	Beecher Adult/Alternative Education Center	02052	<input type="checkbox"/>
Beecher Community School District	25240	Beecher High School	00253	<input type="checkbox"/>
Beecher Community School District	25240	Beecher Middle School Academy	05687	<input type="checkbox"/>
Bendle Public Schools	25060	Bendle High School	00270	<input checked="" type="checkbox"/>
Bendle Public Schools	25060	Bendle/Carman-Ainsworth Alternative Education	07710	<input type="checkbox"/>
Bentley Community School District	25230	Bentley Senior High School	00284	<input type="checkbox"/>

Toolbox Tip:
SAVE is at the Top & Bottom of the screen

1. Check the box next to the building that you have finished auditing.
2. Click the **Save** button at the top or bottom of the screen.

GAD: Audit Findings Requests/Changes

1

Lansing Public School District (33020) Select Building All Years

Audit Findings Request(s) Total Records: 27

Showing 1 - 25 of 27 results View 25 records per page.

ID	Requester/ Requested Date	Cohort Year	UIC	Name	DOB	Gender	Student Number	Old Exit Status	Old Exit Date	New Exit Status	New Exit Date	Status Approve Deny
F3604	12/5/2011 3:06 PM View Comments	2010	UIC			M	000286568	0Z	9/8/2010	08	9/8/2010	Approved
F1336	11/3/2011 2:02 PM View Comments	2011	UIC			M	000283735	0Z	3/25/2010	05	3/25/2010	Approved

2

3

1. Select a building and a cohort year from the drop-down menu.
2. To view auditor comments, click the [View Comments](#) link.
3. Clicking on the UIC hyperlink will allow you to view current and historical data for that student.

GAD: Reports

Reports				Hide Details (...)	
Cohort Report	Essexville-Hampton Public Schools (09050)	2011	PDF	View Report	1
Cohort Student Search	Enter UIC Here			View Report	2
Graduation Rate Report	Essexville-Hampton Public Schools (09050)		PDF	View Report	3

1. The Cohort Report provides a student-level list for an individual cohort year.
2. The Cohort Student Search allows you to print an individual student's historical record.
3. The Graduation Rate Report provides district and building-level 4-, 5- and 6- year graduation and dropout rates.

CEPI - Michigan Student Data System (MSDS) Login

Center for Educational Performance and Information (CEPI)	
Educational Entity Master (EEM)	>
Graduation and Dropout Application (GAD)	>
MI School Data	>
Michigan Student Data System (MSDS)	>
Registry of Educational Personnel (REP)	>

Select MSDS



Resolve FTE Conflicts (Auditor to Auditor)



Post Recertification Steps

1. Render the FTE Conflict Detection Report - How many conflicts?
2. Work with local district Pupil Accountant to determine:
 - a. New UIC needed?
 - b. Prorate UIC?
 - c. Keep/Remove membership claim?
3. Determine outcome

Auditor to Auditor

1. New UIC
 - a. Determine who keeps original UIC.
 - b. New UIC Request process
 - i. Work with your district to request new UIC.
 - ii. District provides you with UIC.
 - iii. Reach out to CEPI and request the record to be split (cc Auditor)
2. All Others - Keep/Remove/Split
3. Auditor's agree: Check the box ("Resolved")



Toolbox Tip: Allow LEA's to resolve FTE conflicts first before final certification.

FTE Conflict Detection

- Audit FTE...**
 - Audit Form (DS4061/DS4120)
 - Audit Narrative
 - 1** FTE Conflict Detection
 - Teacher Credential Verification Report
 - Local Course Crosswalk Report
- Grad Cohort...
- General Reports...
- Section 25e...

FTE Conflict													
School Year/Collection: Spring 2024 General Collection 2023-2024													
District: Schools (30) [Go]													
Reflects updates made through March 26, 2024													
UIC	Name	Claimed By	GenEd	SpEdS2	SpEdS3	FTE	GradeOrSetting	Student Residency	Resident District	Status	Adjust	Claim	Resolved by Auditor
2792451834	Schools / High School (50 / 10)		1.00	0.00	0.00	1.00	09	14	50080	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2792451834	Academy - High School (82 / 0)		1.00	0.00	0.00	1.00	09	14	82015	Certified	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



Audit Form (DS-406 I- unaudited / DS-4120 audited)

A screenshot of a software menu titled "Audit FTE...". The menu items are: "Audit Form (DS4061/DS4120)", "Audit Narrative", "FTE Conflict Detection", "Teacher Credential Verification Report", "Local Course Crosswalk Report", "Grad Cohort...", "General Reports...", and "Section 25e...". The "Audit Form (DS4061/DS4120)" item is highlighted in blue and circled with a red "1".

The Process

1. Go to Audit FTE
2. Select Audit Form
3. Select the Collection
Period/Year
4. Enter the District Name or
State ID Code
5. Select "Go"

Toolbox Tips

1. Must have ISD Auditor rights
2. Changes may be made to cells not grayed out.
 - a. FTE (aggregates & student level)
 - b. SE Prgms (aggregates & student level)
 - c. Alt Ed flags (student level)
 - d. Grade Levels (student level)
3. Recommended: Make audit adjustments on the student level.

DS-406 I (unaudited) to DS-4120 (audited) (How do you get there?)

A screenshot of the "FTE Count - DS4061" interface. It shows a form with the following fields: "School Year/Collection:" with a dropdown menu set to "Fall 2023 General Collection", and "District:" with a text box containing "Anchor Bay School District (50040)" and a "Go" button. The "Go" button is circled with a red "1". To the right of the "Go" button is a red "2". Below the form are buttons for "Reset Forms", "Go to Narrative", "Recalculate", "Save", and "Print". Below the form is a dialog box titled "Close the audit?" with the text "Do you want to close this audit? This will change the status from DS4061 to DS4120." and three buttons: "Save as DS4120", "Save as DS4061", and "Cancel". The "Save as DS4120" button is circled with a red "3".

Toolbox Tip: You may want to save as a DS-406 I as you are making adjustments. When done: "Save as a DS-4120."

Audit Form

FTE Count - DS4061 **Unaudited Status**

School Year/Collection:

District:

Toolbox Tip 1: Audit windows for each general collection closes the 24th Wednesday after the count date. (MCL 388.1701) Section 101(2)

Toolbox Tip 2: Reports must be certified (DS-4120). Render a "Certification Status Report" will help you keep track.

Audit Form

FTE Count - DS4120 **Audited Status**

School Year/Collection:

District:

Toolbox Tip 1: You can reopen to make additional changes. See Timelines.

Toolbox Tip 2: If you reopen make sure you go to the Narrative and re-certify the form.

DS-4061 Recalculating the Form

FTE Count - DS4061

School Year/Collection:

District:

Toolbox Tip: Once changes are made to student level adjustments or on the narrative, the user can recalculate the form to reflect changes on the selected screen.

DS-4061 Resetting the Form

Reset Forms (Safety Net)

1. Resets all data to original submitted information
2. Student level information
3. Aggregate adjustments
4. Audit Narrative adjustments in Sections III and IV
5. Exception: Section 25e system level changes are not affected

FTE Count - DS4120

School Year/Collection:

District:

WARNING! By clicking ok all adjustments made to the DS4061/DS4120 including student level changes and all adjustments made in Sections III and IV of the Audit Narrative including student level changes will be reset back to the district's originally certified data. If you choose to continue, this action cannot be reversed. Continue?

DS-406 I Special Education Tab

Special Ed | General Ed | Additional Information | Residency Information | Summary | Students - Gen&Spec Ed

ACCT	Description	Sec53a	Resident Sec52	Non-Resident Sec52	Total
110	Programs for Mild Cognitive Impairment	0.00	35.00	8.72	43.72
120	Programs for Moderate Cognitive Impairment	0.00	0.00	0.00	0.00
130	Programs for Severe Cognitive Impairment	0.00	0.00	0.00	0.00
140	Programs for Emotional Impairment	0.00	7.39	0.83	8.22
150	Programs for Learning Disabled	0.00	0.00	0.00	0.00
160	Programs for Hearing Impairment	0.00	0.00	0.00	0.00
170	Programs for Visual Impairment	0.00	0.00	0.00	0.00
180	Programs for Physical or Other Health Impairment	0.00	0.00	0.00	0.00
190	Programs for Severe Multiple Impairment	0.00	0.00	0.00	0.00
191	Early Childhood Special Education (Classroom) Program	0.00	55.00	0.00	55.00
192	Programs for Severe Language Impairment	0.00	0.00	0.00	0.00
193	Programs for Autism Spectrum Disorder	0.00	0.00	0.00	0.00
194	Elementary or Secondary-Level Resource Program	0.00	98.73	12.54	111.27
270	Early Childhood Special Education Services	0.00	0.00	0.00	0.00
Special Education Total		0.00	196.12	22.09	218.21

Rows: Totaled by Program Code

1

2

3



Toolbox Tip: Program Codes and FTE (Resident and Non-Resident) should reconcile with the Worksheets A & B supplied by the district. Make adjustments as needed. (S20)

Sec53 (court placed out of county Special Ed Students)

Special Ed Residents Codes (08 - 15)

Special Ed Non Residents Codes (01 - 07)

DS-406 I General Education Tab

Reset Forms | Go to Narrative | Re-Open | Print

Special Ed | General Ed | Additional Information | Residency Information | Summary | Students - Gen&Spec Ed

Grade	FTE w/o Graded Alt Ed	FTE Graded Alt Ed Only	Total
Kindergarten	889.70	0.00	889.70
First Grade	973.97	0.00	973.97
Second Grade	1053.48	0.00	1053.48
Third Grade	958.16	0.00	958.16
Fourth Grade	994.19	0.00	994.19
Fifth Grade	993.02	0.00	993.02
Sixth Grade	1039.41	0.00	1039.41
Seventh Grade	1038.14	0.00	1038.14
Eighth Grade	1073.62	0.00	1073.62
Ninth Grade	1135.80	1.11	1136.91
Tenth Grade	1185.03	8.28	1193.31
Eleventh Grade	1186.82	40.16	1226.98
Twelfth Grade	1263.29	83.90	1347.19
Special Education Transition	0.00	0.00	0.00
Alternative Education	0.00	0.00	0.00
Total General Ed	13784.63	133.45	13918.08

Rows: Totaled by Grade Level

1

2

Special Ed Transition (Gr 14) typically all SE FTE but may have some GE FTE IF enrolled HS credit courses that count toward a HS diploma.

Grades 00 (Kdg) through 12. No Alt Ed Participation code.

Alt Ed students reported with a "9220" or "9222" participation code.

Toolbox Tip: The auditor will want to verify that the district correctly reported all their "Alt Ed" programs with the "9220" or "9222" participation code. (S26)

DS-406 I Alternative Education EEM Attributes

Grades Authorized (Summary)	Educational Settings Authorized (Summary)
9-12	Alt
Grades Actual (Summary)	Educational Settings Actual (Summary)
9-12	Alt
School Emphasis	Alternative Education Programs for Suspended/Expelled Students
Alternative Education	The school/Unique Education Provider provides alternative education programs to suspended and/or expelled students from the home district and other school districts.

EEM Attributes for Alternative Education "9220" Participation (Less than 20 by Sept 1)

EEM Attributes may also have contain (PCE) Pupil Count Exception "9222" Participation (Less than 22 by Sept 1)

Educational Settings Authorized (Summary)
Alt,PCE
Educational Settings Actual (Summary)
Alt,PCE
School Emphasis
Alternative Education

Toolbox Tip: The auditor will want to become familiar with all their districts programs such as "Alternative Education Programs. These programs can be unique and diverse. A Local District Planning form may be a mechanism for identifying such programs.

DS-406 I Alternative Education - Identifiers

What are the ways to identify Alt Ed students?

1. **Audit Form - DS-406 I / DS-4120**
 - a. Student Details - Gen & Special Ed Tab.
 - b. Filter by building and/or Alt Ed (Yes/No)
2. **Certified Reports**
 - a. Alpha Lists (*) asterisk
 - b. Program Participation Reports

The screenshot shows a software interface with several components:

- 1.a:** A table of student details with columns for Name, DOB, Bldg, Site LEA, Res Code, Grade, Alt Ed, Spec Ed Prog, Sec 52, Sec 53, and Cost Ed. A red circle highlights the 'Alt Ed' column.
- 1.b:** A filter dropdown menu for 'Building Code' with a red circle around it.
- 2:** A dropdown menu for 'Submitting Entity' with a red circle around it.
- 2.a:** A report selection dropdown menu with a red circle around it.
- 2.b:** A 'DrillDown' button with a red circle around it.

Alt Ed students reported with a "9220" or "9222" participation code. * on Alpha List

Toolbox Tip: The auditor will want to verify that the district correctly reported all their "Alt Ed" programs with the "9220" or "PCE" participation code "9222". (S26)

Additional Information Tab (LEA)

Sum (added together) of Special Education FTE Sections 52 and 53

Reset Forms Go to Narrative Re-Open Print

Special Ed | General Ed | **Additional Information** | Residency Information | Summary | Students | Gen&Spec Ed

Full Time Equivalency Counts

Grade	Special Education	General Education	Total
Non-public resident of district Reported Residency Codes (08 or 15)	0.00	0.72	0.72
Non-resident pupils without release Reported Residency Code (05)	0.00	0.00	0.00
Special Ed and General Ed FTE (Sec. 24) Reported Residency Code (09)	0.00	0.00	0.00

Toolbox Tip: Non-resident pupils without a release are a negative value and will be reduced by the amount of the reported FTE. Auditors may want to confirm that the district intended to report an "05" residency code in the event that it was reported in error.

Additional Information Tab (PSA)

Special Ed | General Ed | **Additional Information** | Summary | Students - Gen&Spec Ed

Full Time Equivalency Counts

Grade	Special Education	General Education	Total
For PSAs authorized by a local district and submitting pupil membership count for the first time this September, how many FTE counted in September were counted by the authorizing district in the previous February Reported Residency Code (10)	0.00	0.00	0.00
Non-public resident of district	0.00	0.00	0.00
Non-resident pupils without release	0.00	0.00	0.00
Special Ed and General Ed FTE (Sec. 24)	0.00	0.00	0.00

New Grade levels for 2023-2024 that have never been offered previously. (K indicates Kindergarten.)

- 10-Tenth Grade
- 11-Eleventh Grade
- 12-Twelfth Grade
- 14-Special Education Transition

Toolbox Tip: PSA's have two additional fields.

- Student counted by PSA that is authorized by a local district AND was counted by the authorizing local district in the prior spring count and reported with Res. Code "10".
- The auditor manually enters any new grades offered that were not offered in the prior year by checking any applicable grade level boxes.

Additional Information Tab (ISD)

Special Ed | **Additional Information** | Residency Information | Summary | Students - Gen&Spec Ed

Additional Information on K-12 Pupils

Category		FTE Count	Total
Emotionally Impaired Students Served by the DHHS	SE FTE52 - Reported Residency Codes (13)	4.00	4.00
Non-Special Education Juvenile Detention Facilities and Child-Caring Facilities	GE FTE - Reported Residency Code (12)	0.00	0.00
Special Education FTE (section 24)	SE FTE52 - Reported Residency Code (09)	7.92	7.92
Total Special Education students in ISD Programs		237.69	237.69

Residency Information Tab (LEA)

Special Ed | General Ed | **Additional Information** | Residency Information | Students - Gen&Spec Ed

Reported Residency Code (01) Reported Residency Codes (02 or 03) Reported Residency Codes (04 or 07) Reported Residency Code (06)

Residency Related Information

[Add New](#)

District	Non K-12 District		Section 105/105C Schools Of Choice		Non-Public Non-Resident		All Other		Total
	Spec. Ed	Gen. Ed	Spec.Ed	Gen. Ed	Spec. Ed	Gen. Ed	Spec. Ed	Gen. Ed	
35030 Tawas Area Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.03	0.72	0.75
50020 Eastpointe Community Schools	0.00	0.00	1.21	39.79	0.00	0.00	0.01	15.24	56.25
50030 Roseville Community Schools	0.00	0.00	3.33	54.85	0.00	0.00	0.02	16.73	74.93
50040 Anchor Bay School District	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.50	1.50
50080 Chippewa Valley Schools	0.00	0.00	1.10	51.42	0.00	0.00	0.18	17.57	70.27

Toolbox Tip:
 Special Education (Spec. Ed) columns represent the sum of any reported Sections 52 and 53 FTE claims. They are added together. Auditors can make adjustments to the residency FTE's on this screen.

Residency Information Tab (ISD)

Special Ed | Additional Information | Residency Information | Summary | Student

Reported Residency Codes (04, 06, 07, 08, 09, 14 or 15) | Reported Residency Code (06) | Reported Residency Code (11) | Reported Residency Code (12) | Reported Residency Code (13)

Residency Related Information Add New

District	Section 53 ISD Operated Program	Section 52 ISD Operated Program	School for the Deaf, Blind	Non SpecEd Juv. Detention Facility or Child Caring Institute	Emotionally Impaired Students Served By DIHS	Total
50010 Center Line Public Schools	0.00	41.50	0.00	0.00	0.00	41.50
50020 Eastpointe Community Schools	0.00	71.60	0.00	0.00	0.00	71.60
50030 Roseville Community Schools	0.00	66.81	0.00	0.00	0.00	66.81
50040 Anchor Bay School District	0.00	48.05	0.00	0.00	0.00	48.05
50050 Armada Area Schools	0.00	11.48	0.00	0.00	0.00	11.48

Toolbox Tip:

- Special Education Section 52 and 53 are not added together. They are separate aggregates.
- PSA's do not have the Residency Information Tab - reported as residents. (Residency code 14).
- Auditors can make adjustments to the residency FTE's on this screen.

Updating Residency Information (LEA & ISD)

Special Ed | General Ed | Additional Information | Residency Information | Summary | Students - Gen&Spec Ed

Residency Related Information Add New 1

2 **LEA Screen**

Add Non-Resident Information

District: Clintondale Community Schools (50070)
 Collection: Fall 2023 General Collection
 Resident District: Utica Community Schools (50210)

	Spec Ed	Gen Ed	Total
Non K-12 District:			0.00
Section 105/105c Schools of Choice:			0.00
Non-public Non-resident:		0.75	0.75
All Other:	1.25		1.25
Total:	1.25	0.75	2.00

3 Save Cancel

ISD Screen

Add Non-Resident Information

District: Macomb ISD (50000)
 Collection: Fall 2023 General Collection
 Resident District:

Section 53 ISD Operated Program: 2.00
 Section 52 ISD Operated Program:
 School for the Deaf, Blind: 3.00
 Non-SpecEd Juv. Detention Facility or Child Caring Institute:
 Emotionally Impaired Students Served By the DIHS:
Total: 5.00

Save Cancel

Toolbox Tip 1:

- Type in District Code or Name (Pop up)
- District must be in EEM
- Enter FTE Values (GE and/or SE)
- No negative values. At least one field must be greater than zero.

Toolbox Tip 2:

- Proceed with caution.
- Focus on student level adjustments
- Don't forget the Safety Net

Reset Forms

Summary Tab (LEA, PSA & ISD)

Special Ed	General Ed	Additional Information	Residency Information	Summary	Students - Gen&Spec Ed
Summary of Membership					
Total Special Education					60.77
Subtract: Non Resident Special Education without Release Form					0.00
Total Adjusted Special Education Count					60.77
K-12 Pupils					1688.65
Subtract: Non Resident General Education without Release Form					0.00
Total Adjusted K-12 Membership Count					1688.65
Total Adjusted K-12 & Special Education FTE					1749.42
Section 25 Net Adjustments					
Special Education Section 25 Adjustments					-0.26
General Education Section 25 Adjustments					5.18
Total Section 25 Adjustments					4.92

- Toolbox Tip:**
- No EDITS allowed
 - Mirrors the Special Ed. & General Ed. totals
 - Provides aggregate 25e adjustment up-to-date (recheck after April 15th - adjustment deadline)

Student Level Tab - GE and Special Ed

Special Ed	General Ed	Additional Information	Residency Information	Summary	Students - Gen&Spec Ed								
Student Details - Gen & Spec Ed													
Results: 1774 of 1774 total records. Filter...													
Select All Deselect All													
<input type="checkbox"/>	UIC	Name	DOB	Bldg	Res LEA	Res Code	Grade	Alt Ed	Spec Ed Prog	Sec S2	Sec S3	Gen Ed	Total
<input type="checkbox"/>	07669	50170			06	06	12	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>	07669	82095			06	06	09	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>	00731	50080			02	02	11	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>	06183	50080			02	02	03	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>	00731	50080			02	02	12	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>	07669	82140			06	06	12	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00

- Toolbox Tip:**
- Student level changes can take place here on the Audit Form OR the Audit Narrative side (Section III).
 - All features work the same.
 - Let's show you on the Audit Form (DS-4061 / DS-4120)

Student Level Tab - Filtering Students

Special Ed | General Ed | Additional Information | Residency Information | Summary | Students - Gen&Spec Ed

Student Details - Gen & Spec Ed

Results: 1774 of 1774 total records.
Select All | Deselect All

Click to Filter (aka Query)

	UIC	Name	DOB	Bldg	Res LEA	Res Code	Grade	Alt Ed	Spec Ed Prog	Sec 52	Sec 53	Gen Ed	Total
<input type="checkbox"/>				07669	50170	06	12	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				07669	82095	06	09	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				00731	50080	02	11	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				06183	50080	02	03	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				00731	50080	02	12	<input type="checkbox"/>		0.00	0.00	1.00	1.00
<input type="checkbox"/>				07669	82140	06	12	<input checked="" type="checkbox"/>		0.00	0.00	1.00	1.00

Items per page: 10 Page 1 of 175

Display options (5, 10, 15, 20 or all. Limited to 2,000)

Toolbox Tip:

- This tab is available to ISD auditors who will only see those districts (LEA's) and PSA's within their ISD.
- Always make adjustments on the student level.
- Use the filter to a narrow search for a manageable selection of records such as: building, grade, SE program, etc.

Student Level Tab - Filter Options

Student Filter

First Name: Last Name:

UIC: Building Code:

DOB:

Resident LEA Code: Resident Code:

Special Ed Program: Alt Ed:

Grade:

Section 52 FTE:

Section 53 FTE:

General Ed FTE:

Total FTE:

1. Student Name (First, Last)
2. UIC (Student State ID - 10 digits)
3. Building Code (5 digit bldg)
4. DOB (= or > or <)
5. Resident LEA Code (5 digit code)
6. Resident Code (2 digit (01-15))
7. Special Ed Program (110 - 270)
8. Alt Ed (Yes / No)
9. Section 52 FTE (Sp. Ed FTE 52) (= or > or <)
10. Section 53 FTE (Sp. Ed FTE 53) (= or > or <)
11. General Ed FTE (GE FTE) (= or > or <)
12. Total FTE (= or > or <)

Toolbox Tip:

- May use more than one filter.
- Query Condition Codes: (Equals (=); Greater Than (>); Less Than (<)).
- Apply Filter - Displays the matching selections based on criteria.
- Clear Filter - Clears previous search.
- Based on search results - you can select # of records to display. (Especially helpful if you need to make a mass change and select a larger number of pupils.

Student Level Tab - Mass Changing Records

1 Students - Gen&Spec Ed

Using Filter (narrow down display)

Mass Change... Filter...

2 Student Details - Gen & Spec Ed

Results: 2000 of 4164 total records.
Select All Deselect All

	UIC	Name	DOB	IdNo
<input checked="" type="checkbox"/>				05596
<input checked="" type="checkbox"/>				05976
<input checked="" type="checkbox"/>				05596

Select the students by checking box to the left of the student names

3 Audit Mass Change Information
Mass FTE Change
Clintondale Community Schools (50070)

Affected Students: 1743

Per Student Distribute FTE Change evenly

*FTE Type: Select FTE Type v

*Audit Type: Select Audit Type v

*FTE Change: []

Finding: Select Finding v

Building: Select Building v

Comment: []

Save Cancel

NOTE: The change entered will be applied equally to all students that are selected. If the change would reduce any FTE below zero, or increase any student's total FTE above 1.00, an error will be displayed and the update will not be made.

Toolbox Tip:

- Useful tool when a larger number of records need to be changed with the same adjusted amount or value.
- Narrowing down your selection with the filter function will made your adjustment process more manageable.
- Upon Selecting Mass change the following screen appears.

Student Level Tab - Mass Changing Records

Audit Mass Change Information
Mass FTE Change
Michigan Mathematics and Science Academy (63924)

Affected Students: 26

Per Student Distribute FTE Change evenly

*FTE Type: General Ed v

*Audit Type: Desk v

*FTE Change: -0.17

Finding: 589 - Pupil Class Schedules - Placeholder v

Building: Michigan Mathematics and Science Academy Dequindre (03302) v

Comment: 26 students had a placeholder on their schedules. Course entitled "Learning Skills" does not exist in the course catalog. No credit or grades are issued for this course. (-0.17 GE FTE per pupil). The district has disclosed that there is no course. Students are allowed a free period because they do not need any other credits to graduate other than what is on their schedules. Students are as follows:
1. Student UIC: 1112228989 (Gr 12);
2. Student UIC: 2222222222 (Gr 12);

Save Cancel

NOTE: The change entered will be applied equally to all students that are selected. If the change would reduce any FTE below zero, or increase any student's total FTE above 1.00, an error will be displayed and the update will not be made.

Required:
FTE Type
Audit Type
FTE Change
Finding
Building

Optional: Add the specific details of the findings

Don't forget to SAVE.

The Process

1. Affected students = selection
2. Options - default = per student
3. FTE type (desk or field)
4. FTE Change (+ or - x.xx)
5. Select specific finding.
6. Select the affected building.
7. Add adjustment details in comment sections.
8. Select Save.
9. The adjustment details and comments will be written to the Narrative.

Toolbox Tip:

- Before making a change, confirm that the Affected Students Count is = to the # of students you selected.
- Adding comments on the front side of the change is a timesaver.
- Don't forget the RESET is always available if you need to revert your adjustments.

Reset Forms

Audit Narrative

Audit FTE...

- Audit Form (DS4061/DS4120)
- Audit Narrative**
- FTE Conflict Detection
- Teacher Credential Verification Report
- Local Course Crosswalk Report

Grad Cohort...

General Reports...

Section 25e...

Audit Narrative


School Year/Collection: Select school year/collection

District: Go

Toolbox Tip:

1. Select Audit Narrative (under Audit FTE)
2. Select school year/collection
3. Enter the 5 digit district code or start typing the name
4. Hit "Go"

Go



Audit Narrative - Section I

Audit Narrative

School Year/Collection: Spring 2024 General Collection

District: West Branch-Rose City Area Schools (65045) Go

Include Student Detail [View Report](#)

[Reset Forms](#) [Go To Audit Form](#)

Section I | Section II | Section III | Section IV | Section V

I. Introduction [Save](#)

The pupil accounting records were audited in accordance with Pupil Accounting Administrative Code Rules, the State School Aid Act, the MDE Pupil Auditing Manual, and other pertinent statutes. The purpose of the audit was to determine whether the membership claim was accurate and that the pupil accounting procedures and practices used by the school district were adequate to ensure a proper pupil count. The audit was performed in accordance with interpretations contained in the Michigan Department of Education Pupil Auditing Manual. The audit frequency is in compliance with Department policy.

Additional Comments: Optional

Building Status: [Refresh](#)

Building	Date Of Prior Field Audit	Audit Type	Adjustment	Auditor	Audit Hours	Pop I	Pop II	Pop III
West Branch-Rose City Area Schools (65045)		Desk	0.00	Shannon Rea	12			
Ogdenaw Heights High School (04438)	2/14/2024	Field	0.00	Shannon Rea	30	15	20	20

Count Date
Field Audit Scheduled
Field Audit Hrs
Sampled % based upon Sample Summary Analysis

The building Status table is displayed with the following headings:

1. **Building:** Lists all buildings according to the EEM
2. **Date of Prior Field Audit:** Displays the count date that the building was last field audited. Manually enter if blank.
3. **Audit Type:** Select Desk or Field
4. **Adjustment:** The total is calculated from the Narrative entries in Section III.
5. **Auditor:** Drop-down listing of the active Auditor profile.
6. **The Audit Hours and Percent Tested of Pop I, II and III** are manually entered columns.
7. **Desk Audit hours** are entered for the district overall on the district line item.



Audit Narrative - Section II



Narrative is by default out of balance - DS-4061 (Unaudited)

Narrative is in balance - DS-4120 (Audited - no changes)

Section I | **Section II** | Section III | Section IV | Section V

Out of balance.

II. Results Refresh

We recommend that the following adjustments be made to this count:

	Unaudited Count (DS4061)	Audited Count (DS4120)	Findings	Audit Difference
Special Ed	15.84	0.00	0.00	15.84
- Section 52	15.84	0.00		
- Section 53	0.00	0.00		
- Section 24	0.00	0.00		
General Ed	1806.09	0.00	0.00	1806.09

Section I | **Section II** | Section III | Section IV | Section V

In balance.

II. Results Refresh

We recommend that the following adjustments be made to this count:

	Unaudited Count (DS4061)	Audited Count (DS4120)	Findings	Audit Difference
Special Ed	15.84	15.84	0.00	0.00
- Section 52	15.84	15.84		
- Section 53	0.00	0.00		
- Section 24	0.00	0.00		
General Ed	1806.09	1806.09	0.00	0.00

- Toolbox Tip:**
- Out of Balance=DS4061
 - In Balance=DS4120
 - This is with **NQ** adjustments
 - Need audit form in an "audited state-DS4120" before balancing the Narrative to show green "in-balance" with check mark.



Audit Narrative - Section II



Unbalanced - DS-4120 & Narrative (errors exist)

Balanced - DS-4120 & Narrative (no errors)

Section I | **Section II** | Section III | Section IV | Section V

Out of balance.

II. Results Refresh

We recommend that the following adjustments be made to this count:

	Unaudited Count (DS4061)	Audited Count (DS4120)	Findings	Audit Difference
Special Ed	15.84	15.84	-0.04	-0.04
- Section 52	15.84	15.84		
- Section 53	0.00	0.00		
- Section 24	0.00	0.00		
General Ed	1806.09	1806.09	-0.56	-0.56

Section I | **Section II** | Section III | Section IV | Section V

In balance.

II. Results Refresh

We recommend that the following adjustments be made to this count:

	Unaudited Count (DS4061)	Audited Count (DS4120)	Findings	Audit Difference
Special Ed	15.84	15.80	-0.04	0.00
- Section 52	15.84	15.80		
- Section 53	0.00	0.00		
- Section 24	0.00	0.00		
General Ed	1806.09	1805.53	-0.56	0.00

- Toolbox Tip:**
- A DS-4120/Narrative with errors (missing or incorrect information) will be out of balance.
 - A DS-4120/Narrative with proper adjustments will be in balance.
 - Make adjustments in Section III on the Audit Narrative side & refresh screen in Section II, to balance.
 - Once finalized, save as DS-4120 & flip back to Narrative Section II to see if balanced.

Audit Narrative - Section III (Entry Process)

Section I Section II Section III Section IV Section V

III. Specific Findings Refresh

Findings By The Auditor

Building	Audit Type	Finding	Pupils	FTE	FTE Type	Comments	Save	Delete	Copy
Rose City School (01316)	Desk	S38 - Part-Time Pupils - FTE	1	-0.04	Special Ed	UC 1110002223 part-time schedule was not written...			
Rose City School (01316)	Desk	S38 - Part-Time Pupils - FTE	1	-0.56	General Ed	UC 1110002223 part-time schedule was not written...			

Edit Comment

Finding Code: S38
 Finding Short Name: Part-Time Pupils - FTE
 Description: Pupil was claimed for FTE greater than hours of instruction scheduled/provided.

Legal Reference: §5(8) of the State School Aid Act; Administrative Rules 101.2 and 101.7; Sections 9 of the Pupil Accounting Manual

Comments: UC 1110002223 part-time schedule was not written in the IEP and proper medical documentation was not provided to claim a reduced schedule. SE FTE was adjusted accordingly to reflect the actual days a week the pupil was in

Save Cancel

Toolbox Tip:

- Always click save after each entry - look for the blank line.
- Best Practice - Make Narratives entries as you certify the Audit Form (DS-4120) while the information is fresh.

Audit Narrative - Section III (Student Level)

ORIGINAL DS-4061 ~ student level original submitted data

<input type="checkbox"/>			01316	65045	14	05	<input type="checkbox"/>	194	0.09	0.00	0.91	1.00
--------------------------	--	--	-------	-------	----	----	--------------------------	-----	------	------	------	------

NEW DS-4120 ~ student level adjustment data

<input type="checkbox"/>			01316	65045	14	05	<input type="checkbox"/>	194	0.05	0.00	0.35	0.40
--------------------------	--	--	-------	-------	----	----	--------------------------	-----	------	------	------	------

Toolbox Tip:

- Make Student Level Adjustments.
- Use the Audit Narrative side (Section III) or the Audit Form (DS-4061).
- If changing on Audit Narrative side you will still need to go into the Audit Form (DS-4061) and re-save to a Audited Status (DS-4120).
- Don't forget to add the student to the Narrative (Section III) as a Specific Finding (a line item).

Audit Narrative - Section III

Section I Section II Section III Section IV Section V

III. Specific Findings

Findings By The Auditor

Building	Audit Type	Finding	Pupils	FTE	FTE Type	Comments			
Creekside Intermediate School (04609)	Desk	S1 - Absence - 30 Day	1	-0.17	General Ed	Students: None	Save	Delete	Copy
Mill Creek Middle School (08039)	Field	S5 - Enrollment - After the Count Day	1	-1.00	General Ed	Students: Student began on 2/16/24	Save	Delete	Copy
Washtenaw Alliance for Virtual Education (00405)	Field	S85 - Virtual Learning - Two-way Communication	5	-1.25	General Ed	Students: Missing 1 week of 2-way communication	Save	Delete	Copy
Early College Alliance (00052)	Desk	S84 - Early Middle College - > 1.0 FTE	14	7.16	General Ed	Students: None	Save	Delete	Copy
Wylie Elementary School (00214)	Desk	S14 - General Ed/Special Ed split	1	-0.20	General Ed	Students: None	Save	Delete	Copy
						Students: None	Save	Delete	Copy

Move entries up or down a level to reorganize any adjustment findings.

Should always be a blank line after last entry

Toolbox Tip:

- Audit Findings - Specific: [Appendix L in PMAM](#)
- Use Comments (Example UIC, grade level, and reason).
- Did you "Save"? If you do not have a blank line at the bottom of the findings you still need to hit "Save".

Hit "Save" to go to the next finding or when finished.

Audit Narrative - Section IV

Section I Section II Section III Section IV Section V

IV. General Findings

Building	Audit Type	Finding	Comments		
Dexter Community School District (81050)	Desk	G1 - Good Job	You are AWESOME!	Save	Delete
Dexter High School (00913)	Field	G27 - Pupil schedules	Print on Count Day	Save	Delete
Dexter Community School District (81050)			None	Save	

Hit "Save" to go to the next finding or when finished.

Toolbox Tip:

- Use Comments - Be specific
- Use Compliments (if applicable)
- Audit Findings - General: [Appendix K in PMAM](#)

Audit Narrative - Section V

Section I | Section II | Section III | Section IV | **Section V**

V. Appeal Process [Save](#)

If pertinent documentation regarding findings was not provided to the auditor at the time of the audit, contact the ISD auditor or CPA within 10 calendar days after the date of this report so that it can be determined if reinstatement is appropriate at the ISD or CPA level.

The ISD's or CPA's general education and special education audit findings are final unless the district requests informal agency review of the findings at the Department of Education level by filing a request with the superintendent of public instruction, as required in Chapter 4 of the Department of Education's Pupil Membership Auditing Manual, in 1 of the following ways: 1. Mail or deliver the request, which must be received at the following address not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review, to: State Superintendent Michigan Department of Education 608 W. Allegan St. P.O. Box 30008, Lansing Michigan 48909 2. Email the request not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review to: MDE-SuperintendentAppeals@michigan.gov. ISD and CPA adult education findings are final unless the district contacts Workforce Development Agency, Michigan Department of Labor and Economic Opportunity, 201 N. Washington Square, Lansing, Michigan 48909, not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review.

Toolbox Tip:

- The box is pre populated.
- If you have multiple Auditors you could enter the name of the Auditor that should be contacted in the text box.
- If you make changes in the box hit "Save"

[Save](#)

Include Student Detail [View Report](#)

[Go To Audit Form](#) [Certify As Complete](#)



Sample: Audit Narrative Report-Section I

Center for Educational Performance and Information - Michigan Student Data System

Audit Narrative

Spring 2024 General Collection 2023-2024

West Branch-Rose City Area Schools (65045)

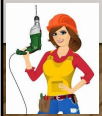
Submitted

I. Introduction

The pupil accounting records were audited in accordance with Pupil Accounting Administrative Code Rules, the State School Aid Act, the MDE Pupil Auditing Manual, and other pertinent statutes. The purpose of the audit was to determine whether the membership claim was accurate and that the pupil accounting procedures and practices used by the school district were adequate to ensure a proper pupil count. The audit was performed in accordance with interpretations contained in the Michigan Department of Education Pupil Auditing Manual. The audit frequency is in compliance with Department policy.

Additional Comments:

Buildings	Date Last Field Audit	Audit Type	Adjust Amount	Auditor Name	Audit Hours	Percent Tested		
						Pop I	Pop II	Pop III
West Branch-Rose City Area Schools (65045)		Desk	0.00	Shannon Rea	16.00			
Ogemaw Heights High School (04438)	10/05/2022		0.00					
Rose City School (01316)	10/06/2021		-0.60					
Surline Elementary School (05838)	10/04/2023		0.00					
Surline Middle School (03789)	10/06/2021		0.00					



Sample: Audit Narrative Report-Section II & III

Center for Educational Performance and Information - Michigan Student Data System

Audit Narrative
Spring 2024 General Collection 2023-2024
West Branch-Rose City Area Schools (65045)

Submitted

II. Results				
Category	Un Audited	Audited	Finding	Audit Difference
Special Ed	15.84	15.80	-0.04	0.00
Section 52	15.84	15.80		
Section 53	0.00	0.00		
Section 24	0.00	0.00		
General Ed	1806.09	1805.53	-0.56	0.00

III. Specific Findings								
Building Name	Audit Type	Finding	Description	Pupils Affected	FTE Change	FTE Type	Legal Reference	Finding Comment
Rose City School (01316)	Desk	S38	Pupil was claimed for FTE greater than hours of instruction scheduled/provided.	1	-0.56	General Ed	56(3) of the State School Aid Act, Administrative Rules 204.2 and 240.7, Section 5-F of the Pupil Accounting Manual	UC 111000223 part-time schedule was not written in the REP & proper medical documentation was not provided. GE FTE was adjusted accordingly to reflect the actual days a week the pupil was in session & received services. (Attended 2/5 days a week. GE ASE Total FTE was adjusted 60%. New prorated FTE=0.46 (GE 0.35/GE 0.05).
Rose City School (01316)	Desk	S38	Pupil was claimed for FTE greater than hours of instruction scheduled/provided.	1	-0.04	Special Ed	56(8) of the State School Aid Act, Administrative Rules 204.2 and 240.7, Section 5-F of the Pupil Accounting Manual	UC 111000223 part-time schedule was not written in the REP & proper medical documentation was not provided. SE FTE was adjusted accordingly to reflect the actual days a week the pupil was in session & received services. (Attended 2/5 days a week. GE ASE Total FTE was adjusted 60%. New prorated FTE=0.46 (GE 0.35/GE 0.05).

Sample: Audit Narrative Report-Section IV & V

Center for Educational Performance and Information - Michigan Student Data System

Audit Narrative
Spring 2024 General Collection 2023-2024
West Branch-Rose City Area Schools (65045)

Submitted

IV. General Findings					
Building Name	Audit Type	Finding Code	Description	Legal Reference	Finding Comment
01316 Rose City School	Desk	C27	Accurate count day pupil class schedules must be furnished to the auditor		Print schedules on count day.
65045 West Branch-Rose City Area Schools	Desk	C1	Overall, the district did a good job on reporting for pupil accounting.		None

V. Appeal Process

If pertinent documentation regarding findings was not provided to the auditor at the time of the audit, contact the ISD auditor or CPA within 10 calendar days after the date of this report so that it can be determined if reinstatement is appropriate at the ISD or CPA level.

The ISD's or CPA's general education and special education audit findings are final unless the district requests informal agency review of the findings at the Department of Education level by filing a request with the superintendent of public instruction, as required in Chapter 4 of the Department of Education's Pupil Membership Auditing Manual, in 1 of the following ways:

- Mail or deliver the request, which must be received at the following address not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review, to:
State Superintendent
Michigan Department of Education
608 W. Allegan St.
P.O. Box 30008
Lansing Michigan 48909
- Email the request not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review to: MDE-SuperintendentAppeals@michigan.gov.

ISD and CPA adult education findings are final unless the district contacts Workforce Development Agency, Michigan Department of Labor and Economic Opportunity, 201 N. Washington Square, Lansing, Michigan 48909, not later than close of business 30 days after the date of the ISD's or CPA's audit report or the ISD's or CPA's report on review.

Audit Narrative & DS-4120

1. Download for all LEAs/PSAs/ISD
2. Save to secure area
3. Print (if needed)
4. Share with your LEAs/PSAs/ISD

Toolbox Tip: EVERY Count!



Audit Status Report

- 1 General Reports...
 - Collection Reports
 - Direct Certification Download Status
 - Direct Certification Student Status
 - Migrant Student List
 - TSDL Student Roster
 - Users, Roles and Functions

Collection Reports

* = Required

*Report: Audit Status ▼

*Collection: Fall 2023 General Collection 2023-2024 ▼

*Report Format: Excel ▼

Generate Report

Center for Educational Performance and Information - Michigan Student Data System

Audit Status

Collection: Fall 2023 General Collection 2023-2024
Description: Displays a district's audited status sorted by district code

District	District Name	Audit Status	Narrative Status
01010	Alcona Community Schools	Audited (DS4120)	Submitted
02010	AuTrain-Onota Public Schools	Audited (DS4120)	Submitted
02020	Burt Township School District	Audited (DS4120)	Submitted
02070	Munising Public Schools	Audited (DS4120)	Submitted
02080	Superior Central School District	Audited (DS4120)	Submitted
03000	Allegan Area Educational Service Agency	Audited (DS4120)	Submitted
03010	Plainwell Community Schools	Audited (DS4120)	Submitted

3 Format Options available: CSV (comma separated value), Excel or PDF

Toolbox Tip 1: If rendered in a CSV or Excel format, the auditor can filter on the districts under their purvey.

Toolbox Tip 2: Retain a final copy of the Audit Status report once DS-4120's are in an audited status and Narratives are submitted.

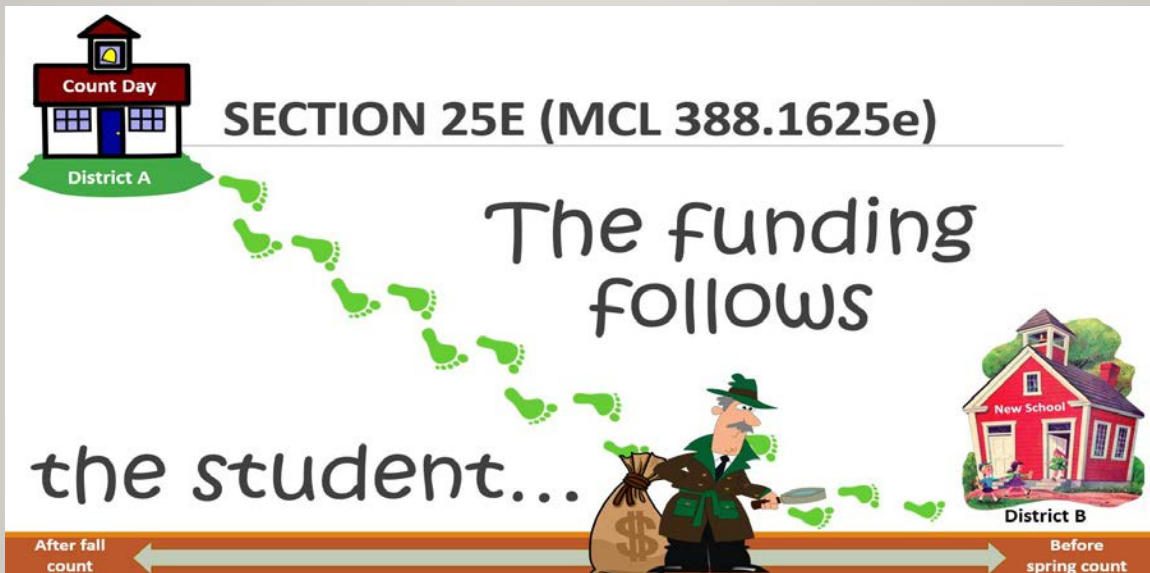


Section 25e:

Section 25e of the State School Aid Act (MCL 388.1625e, Public Act 60 of 2013)

■ FACTS~Why it MATTERS

- Created for fy 2014 & still used today
- Any school district in MI may voluntarily request a prorated transfer of FTE
- Claims generate a prorated share of FTE
- Offsetting losses & retaining state aid funds (other districts claiming against YOU)
- Funding is based upon the Fall State Aid at 90% of the foundation allowance.
- Students who transfer in after fall count are not funded unless a Sec. 25e claim is filed and processed.
- Particularly significant for districts with a more transient student population.



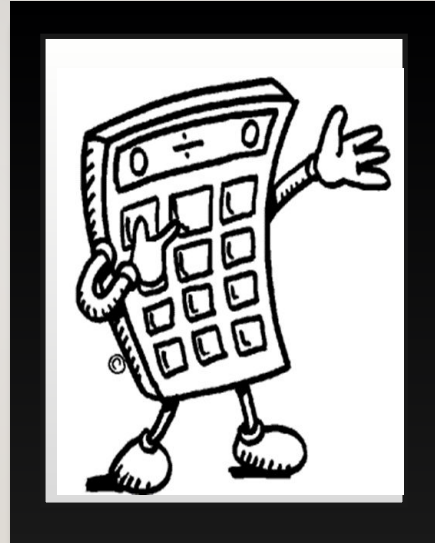
Section 25e: How FTE is calculated

§ CEPI Financial Calendar adjusts a student membership by $1/105$ of a full FTE for each remaining day beginning with the student's 1st full day of attendance in the newly enrolled school up to the day before the supplemental count .

§ An approved Section 25e requests deducts the adjusted FTE from the fall claiming district and transfers the funds to the receiving district.

§ The Office of State Aid and School Finance extracts aggregate FTE amounts for each district used to process State Aid payments on 2nd business day of the month.

§ Section 25e claims processed by the 2nd business day of the month will be included in that month's State Aid payment.



Toolbox Reference Tip:

MDE's State Aid & School Finance Webpage

[https://www.michigan.gov/mde/services/financial-management/state-aid/Pupil_Accounting_Manual_\(PAM\)](https://www.michigan.gov/mde/services/financial-management/state-aid/Pupil_Accounting_Manual_(PAM))

Section 25e: CEPI Financial Calendar

§ Includes days elapsed & days remaining

§ Calendar is the basis for calculations in MSDS as well as manual adjustments

§ Calendar can be found in the SRM section on the CEPI website:

<https://www.michigan.gov/cepi/pk-12/%20msds/srm>

- [Section 25e User Guide](#)
- [Section 25e Overview](#)
- [Section 25e Financial Calendar](#)

Center for Educational Performance and Information

2023-2024 Section 25e Financial Calendar

September							December						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
			5	6	7	8							1
3	4	1/105	2/104	3/103	4/102	9	3	4	5	6	7	8	9
10	11	12	13	14	15		10	11	12	13	14	15	
17	18	19	20	21	22		17	18	19	20	21	22	
24	25	26	27	28	29		24	25	26	27	28	29	30
							31						

October							January						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
1	2	3	4	5	6	7	7	8	9	10	11	12	
8	25/81	26/80	27/79	28/78	29/77	14	14	15	16	17	18	19	
15	16	17	18	19	20		21	22	23	24	25	26	
22	23	24	25	26	27		28	29	30	31			
29	30	31											
26	40/66	41/65											

November							February						
S	M	T	W	TH	F	S	S	M	T	W	TH	F	S
			42/54	43/53	44/52	4							
5	6	7	8	9	10		4	5	6	7	8	9	
12	13	14	15	16	17		11	104/2	105/1	14	15	16	17
19	20	21	22	23	24	25	18	19	20	21	22	23	24
26	27	28	29	30			25	26	27	28			

SCHOOL BREAKS
HOLIDAYS

FALL ACCOUNT DATE
SPRING COUNTY DATE

Section 25e: Calculation of Gains & Losses

Gains

General Ed FTE = General Ed FTE from the Sec. 25e request x (# of days remaining / 105)

Section 52 FTE = Section 52 FTE from the Sec. 25e request x (# of days remaining / 105)

Section 53 FTE = Section 53 FTE from the Sec. 25e request x (# of days remaining / 105)

Losses

General Ed FTE = Total FTE from the gaining district's Sec. 25e request x (Gen Ed FTE before gaining district's Sec. 25e request / Total FTE before gaining district's Sec. 25e request) x (# of days remaining / 105)

Section 52 FTE = Total FTE from the gaining district's Sec. 25e request x (Sec. 52 FTE before gaining district's Sec. 25e request / Total FTE before gaining district's Sec. 25e request) x (# of days remaining / 105)

Section 53 FTE = Total FTE from the gaining district's Sec. 25e request x (Sec. 53 FTE before gaining district's Sec. 25e request / Total FTE before gaining district's Sec. 25e request) x (# of days remaining / 105)

Section 25e: Processing Claims-Timelines

Exceptions! Claim submission must take place within 30 days after the transfer occurs with 4 exceptions:

1. Claims for Fall Count day thru Fall Recertification may be submitted up thru 30 days after Fall Recertification day.
2. Last day to submit claim is the day prior to Spring Count Day
3. 1st day in attendance may be modified to 30-days prior to submission to allow for certification of late claims
4. Appeals-PAA denies claim and grants permission for district to resubmit (typically mid-March)

Student Transfer Date		Last Day to Submit & Certify SRM		Student Transfer Date		Last Day to Submit & Certify SRM	
Date of Attendance	Day of Week	Date	Day of Week	Date of Attendance	Day of Week	Date	Day of Week
10/25/2023	Friday	12/15/2023	Friday	12/31/2024		* School not in session	
11/6/2023	Thursday	12/16/2023	Saturday	1/1/2024		* School not in session	
11/17/2023	Friday	12/17/2023	Sunday	1/2/2024		* School not in session	
11/20/2023	Monday	12/20/2023	Wednesday	1/3/2024	Wednesday	2/3/2024	Friday
11/21/2023	Tuesday	12/21/2023	Thursday	1/4/2024	Thursday	2/3/2024	Saturday
11/22/2023	Wednesday	12/22/2023	Friday	1/5/2024	Friday	2/4/2024	Sunday
11/23/2023				1/6/2024	Monday	2/7/2024	Wednesday
11/24/2023				1/9/2024	Tuesday	2/8/2024	Thursday
11/27/2023	Monday	12/27/2023	Wednesday	1/10/2024	Wednesday	2/9/2024	Friday
11/28/2023	Tuesday	12/28/2023	Thursday	1/11/2024	Thursday	2/10/2024	Saturday
11/29/2023	Wednesday	12/29/2023	Friday	1/12/2024	Friday	2/11/2024	Sunday
11/30/2023	Thursday	12/30/2023	Saturday	1/15/2024	Monday	2/13/2024	Tuesday
12/1/2023	Friday	12/31/2023	Sunday	1/16/2024	Tuesday	2/13/2024	Tuesday
12/4/2023	Monday	1/3/2024	Wednesday	1/17/2024	Wednesday	2/13/2024	Tuesday
12/5/2023	Tuesday	1/4/2024	Thursday	1/18/2024	Thursday	2/13/2024	Tuesday
12/6/2023	Wednesday	1/5/2024	Friday	1/19/2024	Friday	2/13/2024	Tuesday
12/7/2023	Thursday	1/6/2024	Saturday	1/22/2024	Monday	2/13/2024	Tuesday
12/8/2023	Friday	1/7/2024	Sunday	1/23/2024	Tuesday	2/13/2024	Tuesday
12/11/2023	Monday	1/10/2024	Wednesday	1/24/2024	Wednesday	2/13/2024	Tuesday
12/12/2023	Tuesday	1/11/2024	Thursday	1/25/2024	Thursday	2/13/2024	Tuesday
12/13/2023	Wednesday	1/12/2024	Friday	1/26/2024	Friday	2/13/2024	Tuesday
12/14/2023	Thursday	1/13/2024	Saturday	1/29/2024	Monday	2/13/2024	Tuesday
12/15/2023	Friday	1/14/2024	Sunday	1/30/2024	Tuesday	2/13/2024	Tuesday
12/18/2023	Monday	1/17/2024	Wednesday	1/31/2024	Wednesday	2/13/2024	Tuesday
12/19/2023	Tuesday	1/18/2024	Thursday	2/1/2024	Thursday	2/13/2024	Tuesday
12/20/2023	Wednesday	1/19/2024	Friday	2/2/2024	Friday	2/13/2024	Tuesday
12/21/2023	Thursday	1/20/2024	Saturday	2/5/2024	Monday	2/13/2024	Tuesday
12/22/2023	Friday	1/21/2024	Sunday	2/6/2024	Tuesday	2/13/2024	Tuesday
12/25/2023				2/7/2024	Wednesday	2/13/2024	Tuesday
12/26/2023				2/8/2024	Thursday	2/13/2024	Tuesday
12/27/2023				2/9/2024	Friday	2/13/2024	Tuesday
12/28/2023				2/12/2024	Monday	2/13/2024	Tuesday
12/29/2023				2/13/2024	Tuesday	2/13/2024	Tuesday
12/30/2023				2/14/2024	Wednesday	Supplemental Count Day	

* School is not in session on the ISD Common Calendar. To count toward instructional time, districts must have obtained a common calendar waiver.



Section 25e: What documents does an ISD Auditor verify to process claim?



• These could include:

A Section 25e request form or spreadsheet

Signed Enrollment



POR



Pupil's Schedule & Attendance Matrix showing 1st day

Toolbox Tip: 100% Audit is Highly Recommended

Section 25e: Glimpse of an SRM Submission & Summary Report

25e component tab with 1st **FULL** day in attendance

After certification run Section 25e Summary Report

Section 25 Summary Report
Collection: Student Record Maintenance 2022-2023
Entity:

Adjustment Type	Request Status	Date of Request	Response Date	Auditor Name	UIC	Last Name	First Name	St
Loss	Approved	10/30/2023	11/6/2023	Jane Doe	1111111111			
Loss	Pending	11/21/2023			2222222222			
Loss	Pending	11/22/2022			3333333333			
Loss	Pending	11/23/2022			4444444444			

Toolbox Tip: If you don't see claim(s), the LEA most likely did not submit the 25e component (aka 1st attendance date).

Section 25e: Managing Requests

Review the Manage Section
25 Requests page in MSDS

Section 25 Request List

Select your filter criteria...

UIC:
 District:
 Building:
 Status: **Choose Status**
 Request Date From: To:
 Response Date From: To:
 Show Only Requests From My District(s) **Select Filter**

2000 Result(s) Returned Approved (12/08/2022)

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2022 General Collection 2022-2023		1.00	0.96	0.04	0.00	07/02/2020			-0.49	-0.02
Student Record Maintenance 2022-2023		1.00	1.00	0.00	0.00	11/09/2022	11/14/2022	54	0.51	0.00

Comments: DOCUMENTATION REVIEWED AND APPROVED.
 Response Date: 12/08/2022 Request Date: 12/02/2022
 Response By: Status: Approved

Section 25e: Claim Statuses

- **New:** the auditor has not processed yet
- **Approved:** the auditor has processed and approved
- **Denied:** the auditor has processed and denied
- **Denied by System:** claim was automatically denied by the system for one of the following reasons
 - A student-level FTE adjustment was made in the Audit Form/Narrative and:
 - The remaining FTE is less than the FTE requested or
 - A previous Section 25e claim was approved
 - A claim for the same First Day in Attendance was previously approved and the requested FTE exceeds the available FTE.
 - Student has an unresolved FTE conflict from the Fall General Collection.

Section 25e: Approving, Denying & Editing Requests

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2014 General Collection 2014-2015	Genesee ISD / District A (99010/00001)	1.00	1.00	0.00	0.00	06/23/2011			-0.73	0.00
Student Record Maintenance 2014-2015	Genesee ISD / District B (99020/00000)	1.00	1.00	0.00	0.00	06/23/2011	10/16/2014	77	0.73	0.00

Approve Edit Deny

Edit Section 25 Request

Original Request Information
 Student: Alex UIC: 4444444444 Requested Date: 11/20/2014

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2014 General Collection 2014-2015	Genesee ISD / District A (99010/00001)	1.00	1.00	0.00	0.00	06/23/2011			-0.76	0.00
Student Record Maintenance 2014-2015	Genesee ISD / District B (99020/00000)	1.00	1.00	0.00	0.00	06/23/2011	10/07/2014	80	0.76	0.00

Modified Values

Adjusted General Ed FTE: 1.00
 Adjusted Section 52 FTE: 0.00
 Adjusted Section 53 FTE: 0.00
 First Day In Attendance: 10/10/2014

Save Cancel

Toolbox Tip:

- FTE is based on the pupil's current status (FT, or PT) on 1st day in attendance.
- DO NOT attempt to calculate the FTE adjustment; system does this automatically.
- If original request did not contain SE FTE, PAA is unable to add SE FTE. Request=denied & LEA resubmits with SE data
- 1st day in attendance CAN NOT be prior to enrollment date.

Manual Adjustments: Aggregate Level Audit Form (DS-4061) General Education Tab

Reset Form

Go to Narrative Re-Open Print

Special Ed General Ed Additional Information Residency Information Summary Students - Gen&Spec Ed

K-12 Pupil Membership (FTE) in General Education

Grade	FTE w/o Graded Alt Ed	FTE Graded Alt Ed Only	Total
Kindergarten	889.70	0.00	889.70
First Grade	973.97	0.00	973.97
Second Grade	1053.48	0.00	1053.48
Third Grade	958.16	0.00	958.16
Fourth Grade	994.19	0.00	994.19
Fifth Grade	993.02	0.00	993.02
Sixth Grade	1039.41	0.00	1039.41
Seventh Grade	1038.14	0.00	1038.14
Eighth Grade	1073.62	0.00	1073.62
Ninth Grade	1135.80	1.11	1136.91
Tenth Grade	1185.03	8.28	1193.31
Eleventh Grade	1186.82	40.16	1226.98
Twelfth Grade	1263.29	83.90	1347.19
Special Education Transition	0.00	0.00	0.00
Alternative Education	0.00	0.00	0.00
Total General Ed	13784.63	133.45	13918.08

Toolbox Tip: Screenshot your audit form in its current state **BEFORE** making aggregate level adjustments. Reminder: You always have RESET.

Manual Adjustments: Aggregate Level Audit Form (DS-406 I) Special Education Tab

Special Education					
ACCT	Description	Sec53a	Resident Sec52	Non-Resident Sec52	Total
110	Programs for Mild Cognitive Impairment	0.00	35.00	8.72	43.72
120	Programs for Moderate Cognitive Impairment	0.00	0.00	0.00	0.00
130	Programs for Severe Cognitive Impairment	0.00	0.00	0.00	0.00
140	Programs for Emotional Impairment	0.00	7.39	0.83	8.22
150	Programs for Learning Disabled	0.00	0.00	0.00	0.00
160	Programs for Hearing Impairment	0.00	0.00	0.00	0.00
170	Programs for Visual Impairment	0.00	0.00	0.00	0.00
180	Programs for Physical or Other Health Impairment	0.00	0.00	0.00	0.00
190	Programs for Severe Multiple Impairment	0.00	0.00	0.00	0.00
191	Early Childhood Special Education (Classroom) Program	0.00	55.00	0.00	55.00
192	Programs for Severe Language Impairment	0.00	0.00	0.00	0.00
193	Programs for Autism Spectrum Disorder	0.00	0.00	0.00	0.00
194	Elementary or Secondary-Level Resource Program	0.00	98.73	12.54	111.27
270	Early Childhood Special Education Services	0.00	0.00	0.00	0.00
Special Education Total		0.00	196.12	22.09	218.21

Toolbox Tip: Make a copy **PRIOR** to applying any aggregate adjustments. Determine Resident/Non Resident and the correct program code.

Manual Adjustments: Audit Narrative

A Manual adjustment may occur if a student had a deduction during Audit & should only be done when absolutely necessary. Auditors calculate the difference and note a Specific Finding in the Narrative (Section III)

S81	Manual §25e Adjustments	§25e requests manually entered by the Pupil Auditor	§25e of the State School Aid Act
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Toolbox Tip:

- If Section 25e request is approved then PAA from the Fall LEA performs an aggregate FTE adjustment on the Audit Form/Narrative not on pupil level.
 - The system will deny all future Sect 25e requests on any pupil(s) whose had been adjusted due to an audit finding. This prevents the system from adjusting more FTE than pupil is eligible for.
- The PAA will receive a notification from CEPI indicating that further FTE adjustments may be necessary.
- If a manual aggregate-level adjustment is made the PAA needs to notify the PAA of the affected district to make their manual aggregate-level adjustment accordingly to resolve and balance the transfer.
- Auditor should inform the district of any manual adjustments that occurred.

Toolbox Reference Tip:
[MSDS Auditor User Guide](#)
 (Manual Requests-page 35)

Manual Adjustments: Reducing Fall FTE

1. Recalculate the adjustment using the modified Fall FTE.
2. Subtract the new adjustment from the previously approved adjustment to get the difference.
3. Apply the difference to both the Fall district and the gaining district.

If Fall FTE is adjusted from 1.0 to 0.75 in the Audit:

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2022 General Collection 2022-2023		1.00	1.00	0.00	0.00	08/29/2022			-0.50	0.00
Student Record Maintenance 2022-2023		1.00	1.00	0.00	0.00	11/14/2022	11/16/2022	52	0.50	0.00

1. Calculate modified FTE adjustment:
 $0.75 \times (52 \text{ remaining days} / 105 \text{ total days}) = 0.37$
2. Subtract to find difference:
 $0.5 \text{ previous adjust} - 0.37 \text{ new adjust} = 0.13$
3. Add back to District A **0.13** and notify PAA from District B to deduct -0.13 grade level aggregate.

Toolbox Tip: If unsure about how to do calculations, phone a friend and ask what's in their toolbox. Your auditor peers are happy to assist.

Section 23a: Process

MSDS Home

Student Data Submission... +

Student Data Downloads... +

Search... +

Certified Data Reports... +

Certified Reports

Certified Reports

*** = Required**

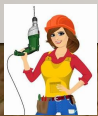
*Submitting Entity:

*Collection:

*Report:

*Format:

Toolbox Tip: Download the Section 23a Summary from MSDS



Section 23a: Summary Report

Center for Educational Performance and Information - Michigan Student Data System

Section 23a Summary

Certified Data

Collection: Student Record Maintenance 2022-2023

Submitting Entity: Ann Arbor Public Schools (81010)

Description: Alphabetical listing of students submitted with the Section 23a Component.

Toolbox Tip: See which months have claims (no FTE in this report)

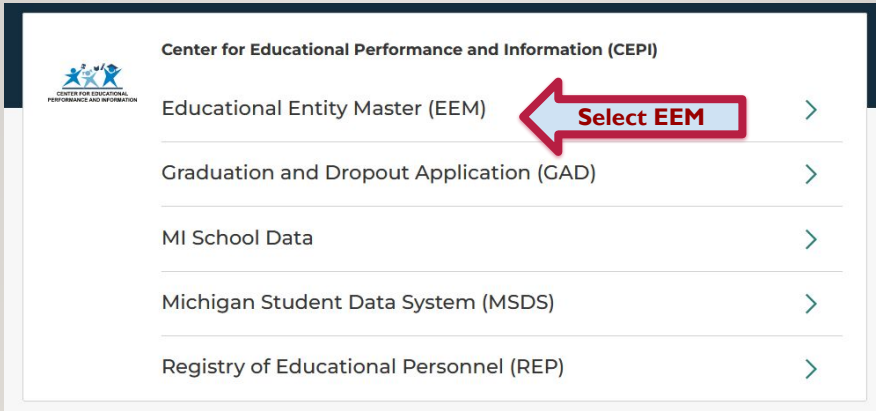
Month Claimed	UIC	Last Name	First Name	Date of Birth	Program Start Date	Enrollment Date	Exit Date	Exit Status	Student Id
September 2022	██████	██████	██████	██████	2/11/2021	10/3/2017		19	██████
September 2022	██████	██████	██████	██████	4/30/2021	1/29/2019		19	██████
September 2022	██████	██████	██████	██████	8/16/2022	9/8/2015		19	██████

Section 23a: Time To Audit

- Follow the audit requirements & procedures of 5-Q-A in the PAM & PMAM
- *New requirement for 2023-24: PAM 3-9:*
 - *If continued for a full 12 months, the program must be capable of generating the same amount of academic credit being awarded to the pupil as would be awarded to a general education pupil completing a full school year. The amount of credit the program is capable of generating may be less during the first 2 months a pupil participates in the program, however, the program must be capable of generating at least 0.25 earned academic credit in total by the end of that 2-month period.*
- If an FTE adjustment is needed, email Brian Ciloski CiloskiB@michigan.gov who will make an aggregate adjustment to the DS4061/DS4120.

Toolbox Tip: You will NOT see the adjustment as a line item on the DS4120 & the Audit Narrative will be Out of Balance.

CEPI - Educational Entity Master (EEM) Login



Center for Educational Performance and Information (CEPI)

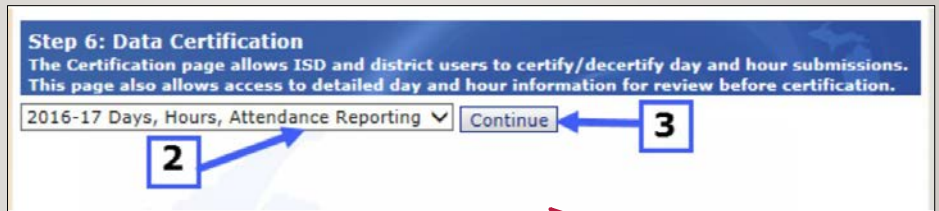
- Educational Entity Master (EEM) **Select EEM** >
- Graduation and Dropout Application (GAD) >
- MI School Data >
- Michigan Student Data System (MSDS) >
- Registry of Educational Personnel (REP) >



D/CH: Days & Clock Hours (EEM)



- EEM Home
- My Entities...
- Search...
- Manage...
- Data Sets...
- Reports...
- Days & Clock Hours... **1**
- Home
- Data Submission
- ISD Certification



Step 6: Data Certification
The Certification page allows ISD and district users to certify/decertify day and hour submissions. This page also allows access to detailed day and hour information for review before certification.

2016-17 Days, Hours, Attendance Reporting **3**

2

Toolbox Reference Tip:
[DCH User Guide](#)

D/CH: Accept Agreements

Home Certification List

Step 6: Data Certification
The Certification page allows ISD and district users to certify/decertify day and hour submissions. This page also allows access to detailed day and hour information for review before certification.

Please note you have not yet accepted the legal agreement for some districts below. You must accept the agreement for the corresponding district in order to view details or certify.

Certifications (level, date, user)	FullOfficialName	flagged Buildings	
No certifications	Clintondale Community Schools (50070)	0	Change Certifications Details
No certifications	Eaton Academy (82915)	0	Accept Agreement
No certifications	Macomb ISD (50000)	0	Accept Agreement
District 5/1/2018	Richmond Community Schools (50180)	0	Accept Agreement
No certifications	South Lake Schools (50200)	0	Accept Agreement

Toolbox Tip: Before you can review, you will need to accept the End User Agreement for that district. Click the “Accept Agreement” button.

D/CH: ISD Review & Certification

Step 6: Data Certification
The Certification page allows ISD and district users to certify/decertify day and hour submissions. This page also allows access to detailed day and hour information for review before certification.

Certifications (level, date, user)	FullOfficialName	Flagged Buildings	
District 4/6/2017	Haslett Public Schools (33060)	0	Change Certifications Details
District 4/6/2017	Lansing Public School District (33020)	0	Change Certifications Details

1 2

Toolbox Tip: If any flagged records (warnings) are present, a value greater than zero will appear in the Flagged Buildings column.

Modify Certifications

Please select an action

3 4

[Decertify](#) [Certify](#) [Cancel](#)

- To review a submission that has been submitted by the district, click the “Details” button on the district record. This will allow you to view the Summary listing for the district and access the Summary Edit screen for each building to verify that all information is accurate.
- Once the submission is accurate, click the “Change Certifications” button.
- The Modify Certifications dialog box will appear.
- Click “Certify.”

D/CH: Audit Trail & Comments

Adding Comments

1. Click the "Go To Audit" button to view the audit trail for the selected district and collection.
2. Click the "Add Item" button to input a new comment.
3. Enter a comment regarding the current collection submission.
4. Click "Add."
5. The new comment will appear.
6. Click the "Back" button to exit the audit record.

Reviewing Comments

1. Click the "Go To Audit" button to view the audit trail for the selected district and collection.
2. The audit record is displayed. Each entry will provide information regarding the user, date and time, and action that created the record in the audit record.
3. Click the "+" symbol for an audit record to view the expanded detail.
4. Click the "-" symbol to minimize the audit record detail.
5. Click the "Back" button to exit the audit record.



Audit Compliance Form: Appendix H



Used as a working paper reference & is a required form for a QCR!

AUDIT COMPLIANCE				
Appendix H				
YEAR: _____		AUDITOR: _____		
Auditor	Yes	No	NA	Date Completed and Comments
1. Completed the GAD Audit.				
2. Completed the Section 25e Review.				
3. Completed Electronic Days and Clock Hours Audit.				
4. Completed the Section 23a Review, if applicable. Reported Changes to MDE.				
5. Completed Statement of Ethics and Independence Form.				
6. Prepared Audit Cycle Schedule and Sent to MDE.				



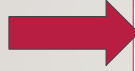
Toolbox Tip:
Update as you go!



Auditor Deadlines

- [CEPI Calendar](#)

- Back of PMAM



CEPI DATES AND DEADLINES			Appendix O
TBD	REP	REP Fall Collection Opens	
9/3/2024	FID	FID Collection Opens	
9/11/2024	GAD	GAD Appeal Window Closes	

- Early December - GAD
- March: 24th Wednesday after Fall Count Day - Fall DS4120 & Fall Audit Narrative
- April 15th - Section 25e Requests
- July: 24th Wednesday after Spring Count Day - Spring DS4120 & Spring Audit Narrative
- Early August: D/CH Auditor Certification



Questions & Contact Information

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