



Auditing I ~ Desk Audits

MPAAA - Winter Auditor Bootcamp 2025

Carrie Haubenstricker, Genesee ISD

Shannon Rea, C.O.O.R. ISD

Julie Ziesemer, Washtenaw ISD

Agenda

- ❖ General Auditor Responsibilities
- ❖ Definition & Minimum Desk Audit Requirements
- ❖ Conducting the Desk Audit
- ❖ Desk Audit Forms
- ❖ Questions/Comments

Disclaimers:

- ❖ This presentation includes information based on current legislation and guidance provided by the Michigan Department of Education as presented in the Pupil Auditing & Accounting Manuals
- ❖ This presentation discusses the audit requirements but is not a prescription for managing the work

Congratulations! You're an Auditor!

Now what.....

- ❖ Build a relationship with your District's Pupil Accounting Coordinator!
- ❖ Obtain access and clearance to the CEPI applications necessary for completing your audit work.
- ❖ Auditors must annually document their independence. Sign the Code of Ethics - form Appendix A. The auditor shall not have a conflict of interest regarding the school district, building, or program to be audited.
- ❖ The Field Audit Planning Schedule must be submitted annually to the Pupil Membership Auditor at the Department's Office of Financial Management - Audits by November 1

Getting Organized

ANNUAL PUPIL ACCOUNTING AUDITOR TIMELINE					
Month	Timeline	Activity			
July	GISD Services	<ul style="list-style-type: none"> Michigan Department of Education (MDE) Educational Entity Master (EEM) verification and certification for Day and Clock Hour Audits for all districts, all counties Prepare and provide CPA Confirmation Request Packets for financial Auditing Firms and all LEAs and PSAs for all districts, all counties Attend Pupil Auditing and Business Clerks meeting Verify and Audit Section 23a Dropout Recovery Continue revisions to Fall/Spring Narratives from previous year in Michigan Student Data System (MSDS). Revisions are due to audit findings, as well as changes, directed by the MDE, usually as a result of finalized activity on Section 25e and Special Ed. Section 53a. Offer continued service, guidance, and support to all counties for all Pupil Accounting concerns and questions. Update list of superintendents and CFOs at local school districts, all three counties Email Audit Narrative and DS4120 to superintendents and CFOs 			
		MSDS Deadline	Spring FTE Audit Narratives Deadline (Last Friday in July)		
		MDE Deadline	Quality Control Review (QCR) Pupil Accounting Audit performed by MDE (rotation in MDE Pupil Auditing Manual)		
		August	GISD Services	<ul style="list-style-type: none"> Prepare file folders for upcoming pupil count periods, all districts, all counties Box pupil count documentation from previous count period, all districts, all counties Attend statewide Regional Auditor meeting Attend Pupil Auditing and Business Clerks meeting Reserve meeting space for Genesee County In-Service trainings Contact Shiawassee and Clinton Counties to reserve meeting space for September In-Service trainings Evaluate and update standard packet inserts for all In-Services trainings; Beginners, Coordinators, special topics of interest and concern Assemble packets for In-Service trainings for all counties (up to 150 participants) Send out information to districts re: In-Services dates, times and locations Receive RSVPs for In-Service trainings Recommend to constituent districts reasonable checks in appealable rates in GAD Application Receive GAD requests, changes and updates Update Pupil Accounting forms for pupil count desk and field audits Update pupil accounting contact information and programs for all counties, districts and buildings 	

Audit Cycle

- ❖ The Department requires that each building/program be Desk audited for each pupil count (fall and supplemental)
 - ❖ High School Field audits are required at least once every 2 years
 - ❖ Middle / Elementary School Field audits at least once every 4 years
- ❖ At least one building or program must be field audited for each district or PSA each year. There is an exception in §18(4)(b) of the State School Aid Act (MCL 388.1618(4)(b)) which allows a district to conduct the pupil accounting field audit biennially if all the following conditions are met:
 - ❖ The district operates in a single building with fewer than 700 full-time equated pupils.
 - ❖ The district has stable membership.
 - ❖ The error rate of the immediately preceding two pupil accounting field audits of the district is less than 2%.

Because of a higher potential for errors, certain individual buildings/programs (e.g., new schools and PSAs) may need to be audited more frequently. The auditor may use discretion in increasing the frequency and content of audits. Any deviation in audit frequency must be documented by the auditor.

Field Audit Planning Schedule - Sample

XXXX County Field Audit Rotation									
Building:	Oct. 2020	Feb. 2021	Oct. 2021	Feb. 2022	Oct. 2022	Feb. 2023	Oct. 2023	Feb. 2024	Comments
District A									New PA coord 1/2020
Elementary	1						1		
Middle School			1						
High School	1				1				
St. Thomas Aquinas NP									closed 8/2017
XXX ISD									
Educational Center	1				1				
Turning Point Youth Center									closed 8/2016
District B									
First Elementary	1						1		
Second Elementary					1				
Third Elementary	1						1		
Middle School			1						
High School	1				1				
Fuerstenau									9/26/18-NO K-12
District C									
Elementary / Middle School									
Most Holy Trinity-NP									
St. Michael-NP									
St. Joseph School-NP									
High School	1		1		1		1		
Total Field Audits Scheduled	7	0	3	0	5	0	4	0	

Field Audit Requirements per MDE

High Schools must be field audited once every 2 yrs.

Middle School and Elementary must be field audited once every 4 yrs.

Tips:

-Use Comments

-Adjust as Needed

-Ensure submitted by November 1

NOTE: Must Field Audit at least one building per district

Pupil Auditor Professional Development

PUPIL ACCOUNTING AUDITOR'S INFORMATION							
October 2019 through February 2020							
Auditors	Years of Experience	Field Audits**	Desk Audits				
			Oct. 19	Feb. 20	Oct. 20	Feb. 21	
Carrie Haubenstricker	16	X	X	X	X	X	
Name		X	X	X	X	X	
Name		X					
Name		X			X	X	
Training							
2018-19	All auditors have a minimum of HS Diploma			Staff that attended			
Session Title	Date(s)	Location	Time	C. Haubenstricker	Name	Name	Name
Regional Pupil Auditor Meeting	June 26, 2018	Genesee ISD	10:00-2:00 pm	X	X	X	X
Regional Pupil Auditor Meeting	August 29, 2018	Livingston ISD	10:00-2:00 pm	X	X	X	X
Pupil Acct. for District Coordinators & Beginners	September 7, 2018	GISD	8:00-4:30 pm	X	X		X
Michigan Pupil Acct. and Attendance Assoc.	September 17, 2018	Bay City	8:00-4:30 pm	X	X		X
Michigan Pupil Acct. and Attendance Assoc.	September 18, 2018	Bay City	8:00-4:30 pm	X	X		X
Regional Pupil Auditor Meeting	November 27, 2018	Washtenaw ISD	10:00-2:00 pm	X	X		X
Pupil Auditor Boot Camp	August 20-22, 2018	Lansing	8:00-4:30 pm			X	X
Pupil Accounting District Refresher	January 22, 2019	Clinton Co. RESA	10:00-12:00 pm	X	X	X	X
Regional Pupil Auditor Meeting	April 15, 2019	Shiawassee RESD	10:00-2:00 pm	X	X		X
Michigan Pupil Acct. and Attendance Assoc.	May 6, 2019	Traverse City	8:00-4:30 pm	X	X	X	X
Michigan Pupil Acct. and Attendance Assoc.	May 7, 2019	Traverse City	8:00-4:30 pm	X	X	X	X
Michigan Pupil Acct. and Attendance Assoc.	May 8, 2019	Traverse City	8:00-12:00 pm	X	X	X	X
Regional Pupil Auditor Meeting	June 26, 2019	Genesee ISD	10:00- 2:00 pm	X	X		X

MUST submit to Gloria/Jose

Assessing Risk

- ❖ Risk Assessment: The overall risk assessment for each building and population is based on the auditor's judgment and must be documented. The risk assessment is used to prepare the building for a field audit and the sample size of pupils to be tested

In determining the overall risk of a building or program, the auditor should consider the following:

- ❖ The results of the prior field and desk audits. Buildings or programs with error rates over 5% should be considered higher risk
- ❖ The effectiveness of district count procedures and controls
- ❖ The experience of district personnel assigned to process pupil count data *Local District Planning Form
- ❖ The frequency of pupil absenteeism noted during the count period
- ❖ The number of nonconventional pupils attending the building
- ❖ The number of State School Aid Act §25e adjustments. MCL 388.1625e

Risk Assessment Form

Appendix C

BUILDING RISK ASSESSMENT FORM – FOR ISD AUDITOR USE

District: _____ Building: _____
 School Year: _____ Count: _____ Fall _____ Spring
 Completed by: _____ Audit Date: _____

Instructions: This form may be used to document the assessment of risk of the buildings/programs that will be field audited. Generally, the higher potential for errors, the higher the risks that the pupil membership counts are not accurate. Consider the risk factors listed below (High [H], Moderate [M], Low [L]), and place a check in the space beside the factors that significantly influence the risk for the audit area.

Assessment of Risk	H	M	L	Comments
1. The results of the prior field and desk audits. (Error rates over 5% are high risk)				
2. The existence of district count procedures and controls. (Detailed procedures generally provide a lower risk)				
3. The experience of district personnel assigned to process pupil count data per Local District Planning Form. (Experienced staff generally provides a lower risk)				
4. The frequency of pupil absenteeism noted during the count period. (High absenteeism generally reflects a higher risk)				
5. The number of nonconventional pupils attending the building. (Larger population of nonconventional pupils reflects a higher risk)				
6. The number of State Aid Act §25e adjustments. (Larger number of denied adjustments by the receiving district indicates higher risk)				
7. The institution of a new program for which FTE is claimed (higher risk)				


Building Risk Assessment: Based on the foregoing considerations, the overall risk for this building is assessed as:	High	Moderate	Low
Pop I – Conventional pupils present on count day			
Pop II – Conventional pupils absent on all or part of count day			
Pop III – Nonconventional pupils			

Building Risk Assessment – Sample Size Percentages	High	Moderate	Low
Pop I – Conventional pupils present on count day	15%	10%	2%
Pop II – Conventional pupils absent on all or part of count day	20%	15%	10%
Pop III – Nonconventional pupils	20%	15%	10%

Ensure you are following your Field Audit Schedule. Make adjustments as needed.

CEPI Security Forms - Access

https://www.michigan.gov/cepi/0,4546,7-113-53048_72613---,00.html



Center for Educational Performance and Information Security Agreement for ISD/District/PSA Users

Step 1. Enter your district information.

Entity Code: Entity Name:

Step 2. Enter the name of the person being authorized by the lead administrator to access the application(s).

Name: Title:
Email: Phone:

MiLogin for Business Account ID (e.g., smithj1234):

Step 3. Select the access type and role(s) this individual will perform. See Appendix for a description of each role.

<input type="checkbox"/> ISD		<input checked="" type="checkbox"/> District	<input type="checkbox"/> Buildine	<input type="text"/>
MSDS				
Auditor <i>(ISD Only)</i>			<input type="checkbox"/> View	<input type="checkbox"/> Edit
Constituent District View <i>(ISD Only)</i>			<input type="checkbox"/>	<input type="checkbox"/>
Certifier			<input type="checkbox"/>	<input type="checkbox"/>
Graduation/Dropout Reviewer			<input type="checkbox"/>	<input type="checkbox"/>
Quality Reviewer			<input type="checkbox"/>	<input type="checkbox"/>
Student Search			<input type="checkbox"/>	<input type="checkbox"/>
Supplement Nutrition			<input type="checkbox"/>	<input type="checkbox"/>
UIC Resolver			<input type="checkbox"/>	<input type="checkbox"/>
Uploader			<input type="checkbox"/>	<input type="checkbox"/>
FID GAD REP EEM SID				
<input type="checkbox"/> District User	<input type="checkbox"/> Reviewer	<input type="checkbox"/> Authorized User	<input type="checkbox"/> Authorized User	<input type="checkbox"/> Authorized User
<input type="checkbox"/> District View	<input type="checkbox"/> Auditor	<input type="checkbox"/> PIC Search	<input type="checkbox"/> (D/CH) Submitter	
<input type="checkbox"/> Forms User		<input type="checkbox"/> PIC Create	<input type="checkbox"/> (D/CH) ISD Certifier	
<input type="checkbox"/> Combo				

For the authorized individual: Check the box to confirm that you have subscribed (requested access) to the above requested applications. (Please see the instructions on the previous page.)

I have requested access via my MiLogin for Business account to the above selected applications.

Step 4. For the authorized individual: *Please sign below.*

I agree to abide by the regulations that govern the use of student data within the [Family Educational Rights and Privacy Act](#), as well as the [Privacy Act of 1974](#), governing records maintained about individuals. I agree to protect my user identification and password from unauthorized use. I understand all access under my user ID is my responsibility, and that allowing anyone else to use my ID will result in my account being deleted.

Signature: _____ Date:

Step 5. For the EEM lead administrator: *Please sign below.*

I attest that the above-named individual is authorized by me to access the applicable applications at the level indicated above, and the data are current and accurate.

Name: Title:
Signature: _____ Date:

Email this form to cepi@michigan.gov

Statement of Ethics and Independence

Complete for
EACH Count.

Only **ONE** form is necessary for the entire LEA or PSA.

Appendix A

STATEMENT OF ETHICS AND INDEPENDENCE

Auditor's Name:

As an individual conducting a pupil membership audit, I certify that I will:	Initials
• Act with integrity, competence, diligence, respect and in an ethical manner with the public, districts, employers, employees, colleagues, and other participants in the pupil membership audit.	
• Promote the integrity of pupil membership audits for the ultimate benefit of the accountability in state aid funding.	
• Place the integrity of the audit profession above my own personal interests.	
• Use reasonable care and exercise independent professional judgment when consulting with districts, making recommendations, and engaging in audit activities.	
• Practice and encourage others to practice in a professional and ethical manner that will reflect credit on themselves and the profession.	

I certify that with all local districts, I:	Initials	List exceptions
• Am not currently employed		
• Was not previously employed or contracted (within two years)		
• Have no personal or financial interest		
• Have no relatives currently employed		
With respect to the programs operated by the ISD, I certify that:	Initials	List exceptions
• I am organizationally independent		
• I am objective		

Explain exceptions and their resolutions:

I ATTEST THAT THE ABOVE INFORMATION IS FACTUAL:

Auditor's Signature:

Date:

IN THE CASE OF EXCEPTIONS, I AGREE WITH THE ABOVE RESOLUTIONS:

Audit Supervisor's Signature:

Date:

Audit Compliance Form

Appendix H

AUDIT COMPLIANCE

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.				

Definitions and Minimum Requirements

❖ What is a Desk Audit?

LIMITED REVIEW OF THE DISTRICT'S DOCUMENTATION TO VERIFY THAT THE COUNTS REPORTED FOR PAYMENT OF STATE AID ARE ACCURATE!

❖ Desk Audits Include:

- Review of the Days, Hours and Attendance
- Review Local District Planning Form - used to calculate risk
- Review of the 75% attendance documentation
- Review of pupil membership alpha lists
- Verification of the documentation that pupils who were absent on count day returned within the required 10/30 day period, or 45-day period for suspended or expelled pupils
- Identification of nonconventional categories which apply to each pupil
- Resolution of duplicate pupil counts
- Verification of residency-related information on the DS-4061
- Review of Schools of Choice documentation (newspaper ads, etc.)
- Verification of teacher certification – This should be done for the Fall count. It should be done again for the Spring count if there were significant additions for the Spring count
- Review of MSDS FTE Comparison Report for add/drop analysis

More Than One Way To Do Things





The DESK Audit

The Desk Audit Checklist provides standardization and allows the auditor to perform the necessary procedures in an effective and efficient manner. It is a checklist and does not constitute complete audit documentation

CONDUCTING THE DESK AUDIT

[Pupil Membership Auditing Manual](#)

Desk Audit Checklist Form

Appendix D

DESK AUDIT CHECKLIST

District: _____

Count Date: _____

Date Performed: _____

Instructions: The audit checklist is to be completed by the pupil membership auditor. If a procedural step does not apply, enter "NA". Refer to the pages referenced in the Audit Manual Pages column for specific requirements for each procedure. Use the "Workpaper Reference" column to indicate the audit workpapers where additional information is included. Retain the audit program and workpapers along with relevant documentation.

Procedure	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
1. Review the Pupil Accounting Manual and audit materials, including previous audit information, calendars, and audit packets.		Pg. 8-12		
2. Review completed Local District Planning Form, board-approved calendars, days/hours of instruction forms and 75% attendance report to ensure district meets requirements.		Pg. 19		
3. Review student alpha list for all required data.		Pg. 20		
4. Review Special Education A/B worksheets for required information. Verify the FTEs match the DS4061.		Pg. 21		
5. Verify General Education FTEs on alpha list match the DS4061.		Pg. 21		

Procedure	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
6. Verify nonresident FTEs on the DS4061 match the district reports.		Pg. 21		
7. Verify additional info on Page 3 of DS4061 for PSAs, if applicable. SE/GE FTEs, MCL 388.1624, and new grade levels added by PSA in Fall, not previously offered.		Pg. 21		
8. Verify all FTE Conflicts are resolved. Report to MDE all conflicts that were not resolved.		Pg. 20		
9. Review FTE Comparison from MSDS and Add/Drop lists. Note reasons for variations.		Pg. 21		
10. Verify Early/Middle College FTEs that are more than 1.0.		Pg. 21		
11. Review the board-approved district's excused/unexcused attendance policy.		Pg. 9		
12. Review district/building course catalogs.		Pg. 19		
13. Verify Teacher Certification.		Pg. 14, 22-23		
14. Record FTE adjustments on FTE Adjustment Form and in MSDS. Make all adjustments, except teacher certification adjustments, at the student level, rather than aggregate level.		Pg. 23		

Procedure	Yes/ No/ NA	Audit Manual Pages	Working Paper Reference	Comments
15. Verify district reported pupils in MSDS via SRM that were added by desk audit and district provided proof of addition to auditor.		Pg. 23		
16. Communicate desk audit findings to the district.		Pg. 23		

I (We) have performed procedures sufficient to achieve the audit objectives identified on this program and have adequately documented the audit procedures performed.

Name: _____ Date _____
Name: _____ Date _____

Time spent to complete desk audit: _____

A decorative graphic on the left side of the slide. It features a dark blue vertical bar on the far left. A black arrow points to the right from the top of this bar. Below the arrow, several thin, curved lines in shades of blue and grey sweep upwards and to the right, creating a sense of movement and design.

Continually Review

- ❖ MDE Pupil Accounting Manual and MDE Pupil Auditing Manual for specific membership requirements
- ❖ Review prior audit paperwork, DS4120 and Audit Narrative
- ❖ Any other notes, documentation, or other relevant information
 - This will help you when you complete the Risk Assessment Form

**Where
do I
start?**



Paperwork Overload May Happen



What Should I Do With All The Paper?

❖ Tips and Tricks to get started:

- Organize your paperwork - develop a checklist for each district.
- Create folders to separate documents, such as District Folder, Special Education Folder, Building Folders, Days and Clock Hours Folder, Teacher Certification Folder
- Put supporting documentation in each folder
 - District Folder will have items such as: Local District Planning Form, Residency Reports, 75% Reports, School of Choice documentation, Master Teacher List, FTE Conflict Report, Attendance Policies, Course Catalogs
 - Building Folders will have Alpha Reports from SIS and signed, Add/Drop List, Count Day Absence Form, Nonconventional Lists/Documentation, etc.
 - Days and Clock Hours Folders will have Calendars, Bell Schedules, Professional Development information, Waivers
 - Teacher Certification Folders will have Master Teacher List to start

Required Documentation Checklists

- ❖ Many pupil auditors provide their districts with District and Building Level Checklists
 - You can borrow from another pupil auditor
 - You can create your own
 - Pupil Auditor discretion
- ❖ This is normally the cover sheet for the paperwork you receive and helps you know which building folder to put the documentation in while working on the Desk Audit

Sample District Checklist

DISTRICT COORDINATOR DESK AUDIT CHECKLIST

District: _____ School Year: _____

Count: Fall Spring

REQUIRED DOCUMENTATION FOR PUPIL MEMBERSHIP DESK AUDIT	
<input checked="" type="checkbox"/>	N/A
	Local District Planning Form (for LEA/PSA/ISD use)
	Student Alpha List with FTE from your student information system, NOT MSDS . Sorted by grade with FTE totals, (GE, SE, TOTAL) for each grade and total for the district. Single sided and signed with a full signature in ink by Principal/Building Leader. *(Synergy: District Level Reports #1. General Collection Audit Report Extract)
	DS4061 Certified from MSDS. Be sure this is balanced in all areas for the entire district.
	FTE Conflict Detection Report from MSDS. Include any unresolved and/or duplicate FTEs.
	Nonresident Pupils Worksheet (for LEA/ISD use) List individual pupil FTE & totals by nonresident district. This MUST match the nonresident FTE submitted on the MSDS DS4061. MSDS does provide non-resident reports but GISD has a tip sheet for creating a report from your MSDS Certified alpha list. *(Synergy: District Level Reports #2. General Collection Audit File)
	Special Education – This must match the information on the DS4061 and on your building alpha lists. *EdPlan Pupil Accounting Report by Provider – Section 52 –or- “B” worksheets. (Must be signed by Teacher) *EdPlan Pupil Accounting Report by Provider – Section 53 –or- “A” worksheets. Please submit supporting documentation for all new Section 53 students, i.e. court documents. *Pupil Accounting Report Program Summary (by resident district) or Report by Resident District. *EdPlan Accounting Report by Bldg. and Grade or Alpha rosters with totals by building by grade.
	Cooperative Agreements (Shared time, Special Ed 105c, Tech Centers, ISD, RESD or RESA) (*Fall count only)
	75% attendance report for the district, by building and by district. *(Synergy: District Level Reports #3. MSDS401-Daily Attendance Percent Report)
	Absence Policies (Excused/Unexcused) for District/Building that have been Board approved. (*Fall count only)
	Electronic attendance procedures/policies that have been Board approved. (*Fall count only)
	Graduation requirements that have been Board approved. (*Fall count only)
	Course list that has been Board Approved. Provide a list or a link to the Board approved courses and your Board meeting minutes to support approval of these courses. (*Fall count only) *(Synergy: District Level Reports #4. CR5601)
	Long-Term Substitute Teacher list for each building. (*Fall count only)
	All student schedules that had changes during the 30 day count period, with date stamp. *(Synergy: Building Level Report #2. STU415)
	Schools of Choice Certification Form for current semester. Include a copy of any advertising done by the district.
	Schools of Choice student list (new students accepted for the current count period by building) *(Synergy: District Level Reports #6. School of Choice Student List)
	Tuition pupil form (Include copy of release from resident district and receipt of tuition received for each student)
	List of cancelled days. List the reason and buildings/grades affected.
	Waivers (Early school year start date, school of choice, forgiven days, alt. ed, seat time waiver) (*Fall count only)
	MSDS Teacher Credential Verification Report (*Spring count only) *Include supporting documentation for teachers that show out of compliance
	Desk audit documentation for all buildings in the district.

When completing these reports, if you discover that numerical information does not match from one report to another then an error has occurred somewhere. The source of this error needs to be determined and corrections made prior to submission to the ISD.

Superintendent's Signature _____

***For items marked Fall count only. If changes are made or there are additions, submit updated information with spring count paperwork.**

Sample Building Checklist

HIGH SCHOOL DESK AUDIT CHECKLIST

District: _____

School Year: _____

Building: _____

Count: Fall Spring

REQUIRED DOCUMENTATION FOR PUPIL MEMBERSHIP DESK AUDIT	
<input checked="" type="checkbox"/>	N/A
	Gain/ Loss or enrollment activity report (two weeks prior to count and 30 days after) *(Synergy: Building Level Reports #1. A TD412)
	1-3: In-School Suspension Pupil Form with certified teacher listed
	1-5: Count Day Absence Form with return dates from your SIS *(Synergy: Building Level Reports #4. Count Day Absence Form)
	1-6: Birth Certificate Verification Follow Up Form
	5-A: Alternative Education Pupils - Student Roster (if no separate alpha list)
	5-B: Cooperative Education Program Pupil List (GC, CTE, Etc.)
	5-C: Homebased Program - Instructional Service Form
	5-C: Homebased Program - Pupils List
	5-D: Homebound/Hospitalized - Instructional Service Form
	5-D: Homebound/Hospitalized - Pupils List (including physician letter)
	5-E: Nonpublic Shared-Time Pupils Form (at public school site) or (Home-School)
	5-E: Nonpublic Shared-Time Pupils Form (nonpublic site)
	5-F: Part-Time Pupil List with reason for part time status
	5-G-A: Postsecondary Dual Enrollment Pupils Form, include itemized invoices and proof of district payment.
	5-G-B: Early College/Middle College Form, include itemized invoices and proof of district payment.
	5-H: Reduced Schedule Pupils List Form
	5-H: Reduced Schedule Request and Approval Form
	5-H: Special Education Pupil Less than full day per IEP but still claiming 1.00 FTE
	5-L: Special Education Transition Form
	5-M: Split-Schedule Pupil List (2 buildings in the same district)
	5-N: Suspension/Expulsion Pupil List. Only include students suspended >30 and <45 days.
	5-O-A: Distance Learning and Independent Study Pupil List
	5-O-B: Offline Seat Time Waiver Pupil List
	5-O-D: Virtual Learning Pupil List - Two-Way Participation, include invoices and proof of district payment.
	5-O-D: Two-way Mentor Instructional Logs (four weeks of count only) *(Synergy: Building Level Reports #6. Two-Way Mentor Logs)
	5-O-D: Virtual Learning Pupil List - Alternate Participation, include invoices and proof of district payment.
	5-O-D: Virtual Learning Pupil List - Alternate Participation Supporting Documents (activity log/completed assignment from courseware, attendance records, per course)
	5-O-D: Sequential Learning Plans' for all sequential learners
	5-P: Work-Based Learning Experience List
	5-Q-C: Visa Program Pupil List
	5-Q-C: Visas for foreign exchange students (non graduate status from home country)
	6-A: Experiential Learning Form
	6-B: Peer-to-Peer Form
	6-C: Future Proud Michigan Educator Explore Program

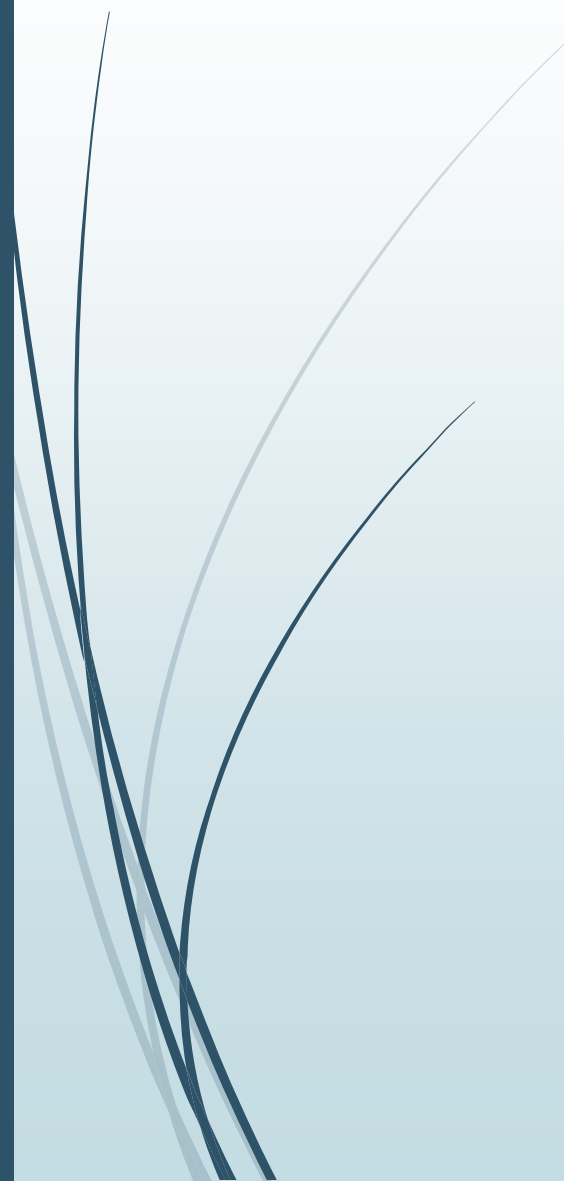
I certify that this is a true and accurate list of all required information and that attached documentation is correct.

Principal's Signature _____

Date _____



Any Questions



Tips for Conducting the Desk Audit

- ❖ Utilize the District and Building Checklists to ensure appropriate documentation has been provided
 - Can use a red ink pen as your own check off for the forms provided
- ❖ Documents you may want to set aside while you work through each building/program:
 - DS4061
 - Special Education Worksheets
 - Non Resident List
 - School of Choice List
 - GISD also uses a Pupil Accounting Worksheet to balance numbers

District Documentation of Desk Audit

- ❖ Obtain and Review the Excused and Unexcused Absence Policies (including Electronic Attendance)
- ❖ Obtain and Review the Course Catalogs
 - Could be provided in a link
- ❖ Obtain and Review any MDE Approved Waivers
- ❖ Obtain and Review any Cooperative Agreements
- ❖ Obtain and Review Graduation Requirements
- ❖ Obtain and Review Attendance Reports to verify compliance with the 75% attendance requirement for the school year. Circle any dates that are under 75%.
 - October Count paperwork will have first day of school date through submission to Pupil Auditor
 - Example 8/26/24 through 11/13/24 75% report
 - February Count paperwork may have first day of school date through submission to Pupil Auditor or pick up where they left off from October Count
 - Example 8/26/24 through 3/26/25 75% report **OR**
 - 11/13/24 through 3/26/25 75% report

TIP: The above documents are listed on the District Checklist and can be kept in the District Folder you created

TIP: The 75% reports can be moved to the Days and Clock Hours Folder you created for EOY auditing.

Review for FTE Duplicates

- ❖ District should provide you with a FTE Conflict Detection Report from MSDS
- ❖ Run a new FTE Conflict Detection Report to ensure no changes
- ❖ If unresolved FTE conflicts, you should request/ensure:
 - Was it already resolved?
 - If not, contact district for supporting documentation
 - Then contact the other district's pupil auditor
 - Work Together to resolve

The screenshot displays the Michigan.gov website interface for the Center for Educational Performance and Information (CEPI). The page is titled "MSDS" and shows the user profile as "Auditor + Constituent District View". The main content area is titled "FTE Conflict" and contains a form with the following fields:

- School Year/Collection: Select school year/collection (dropdown menu)
- District: (text input field)
- Go (button)

The left sidebar contains a navigation menu with the following items:

- MSDS Home
- Student Data Submission...
- Student Data Downloads...
- Search...
- Certified Data Reports...
- Audit FTE...
 - Audit Form (DS4061/DS4120)
 - Audit Narrative
 - FTE Conflict Detection
 - Teacher Credential Verification Report
- Grad Cohort...
- General Reports...
- Section 25e...

Documenting Grade Level FTE

- ❖ Using the Alpha Rosters (Membership Report) for Each Grade Level
 - Incorporate a way to ensure numbers balance
 - Ensure the Alpha Rosters are signed by the building principal/authorized representative
 - Example: GISD utilizes a Pupil Accounting Worksheet
 - Enter the following numbers:
 - Total General Education FTE by grade level
 - Total Special education FTE by grade level
 - Total FTE
 - Total headcount by grade level
 - NOTE: you will enter Non Public information later
 - Keep the Alpha Rosters in each Building Folder

TIP: In the Notes Section, document any pupils that have less than a 1.00 FTE, you should be able to cross-reference with Nonconventional Category paperwork later on.

Desk Audit Balance Sheet - Sample

DISTRICT NAME: _____ GE - SE DESK AUDIT BALANCE SHEET - 2021-2022 WORKPAPER REF. # AU-5

Count Date	<input checked="" type="checkbox"/> Fall <input type="checkbox"/> Spring <small>(check one)</small>			Special Education by Category - Based on Submitted Worksheet B's (Sec. 52) and Worksheet A's (Sec. 53)														Total Special Ed FTE	Total K-12 FTE	
	General Education			110	120	130	140	150	160	170	180	190	191	192	193	194	270			
Buildings	Gen'l Ed	Alt Ed	Total GE	Mild CI	Mod CI	Sev CI	EI	LD	HI	VI	POHI	SXI	ECSE	SLI	ASD	RR	ECS			
10/07/2020																				
A MISD High (Gr. 9-12)																				
A MISD Middle - North (Gr. 6-8)																				
A MISD Middle - South (Gr. 6-8)																				
A MISD Elementary (Gr. K-5) (incl. 1/2 day Kdg)																				
B MISD Elementary (Gr. K-5)																				
C MISD Elementary (Gr. K-5, incl. ECSE)																				
D MISD Alt Ed (Alt Ed 9-12)																				
Nonpublic(s) Catholic Sch (K-8)																				
Total FTE Claimed																				

AUDITOR NOTES: _____

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

AUDITOR NAME

AUDITOR SIGNATURE

DATE REVIEWED



Any Questions

Special Education Worksheets A & B

- ❖ Generated from your Student Information System (SIS) or completed by the teacher
- ❖ Teachers are reported by the Program Code of their Special Education approval and assigned teaching position
- ❖ Worksheets reflect enrolled students
- ❖ FTE is based upon the ration or actual clock hours per week in the special education classroom to the actual clock hours of the normal school week in that specific building

OR

- ❖ FTE may be calculated as a ratio of the time spent in special education daily to the time spent in a general education classroom

Section 52 versus Section 53

Section 52

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

Section 53

- ❖ Placed by a court or state agency if the pupil resides in another ISD at time of placement
- ❖ May be residents of an institution operated by an agency
- ❖ A pupil who is a former resident of an agency institution placed in a community setting other than the pupil's home
- ❖ A pupil enrolled in an education program longer than 180 days but less than 233 in a residential child care institution
- ❖ A pupil placed by a parent for the purpose of suitable home if the parent resides in another ISD at time of placement

Worksheet A –
Section 53

DS-4061 (Worksheet A)

WORKSHEET A: BASIC CLASSROOM PROGRAMS - SECTION 53a

STUDENT COUNT FOR SPECIAL EDUCATION

Count _____ Year _____

Educating District Code

--	--

Circle Reimbursement Code (one only):

CODE	PROGRAM ASSIGNMENT OF CLASSROOM TEACHERS
110	Mild Cognitive Impairment
120	Moderate Cognitive Impairment
130	Severe Cognitive Impairment
140	Emotional Impairment
150	Learning Disability
160	Hearing Impairment
170	Visual Impairment
180	Physical & Other Health Impairment
190	Severe Multiple Impairment
191	Early Childhood Special Ed. Program
192	Severe Language Impairment
193	Autistic Impairment
194	Resource Program
270	Early Child Spec Ed Serv - R340.1755
270	Early Child Spec Ed Serv - R340.1862

Teacher Name _____

Educating District Name _____

Institution/Building _____

Nursing Home _____

Section 6 Defined Center Programs: Yes No

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

Additional copies may be reproduced.

PURPOSE:

This form identifies pupils eligible for 100% of Added Cost funding under Section 53a of the State School Aid Act. It will also be used to determine FULL TIME EQUIVALENCY (FTE) membership assigned to Basic Classroom Programs.

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

GRAND TOTAL HEAD COUNT
(Total Number of Students Listed)

--

TOTALS

Individual Totals for Columns (3) through (18)

--

Used Most Often

DS-4061 (Worksheet B)

**WORKSHEET B: BASIC CLASSROOM PROGRAMS
STUDENT COUNT FOR ALL OTHER
SPECIAL EDUCATION CLASSROOM TEACHERS**
Count _____ Year _____

Educating District Code

--	--

Circle Reimbursement Code (one only):

CODE	PROGRAM ASSIGNMENT OF CLASSROOM TEACHERS
110	Mild Cognitive Impairment
120	Moderate Cognitive Impairment
130	Severe Cognitive Impairment
140	Emotional Impairment
150	Learning Disability
160	Hearing Impairment
170	Visual Impairment
180	Physical & Other Health Impairment
190	Severe Multiple Impairment
191	Early Childhood Special Ed. Program
192	Severe Language Impairment
193	Autistic Impairment
194	Resource Program
270	Early Child Spec Ed Serv - R340.1755
270	Early Child Spec Ed Serv - R340.1862

Teacher Name _____
 Educating District Name _____
 Institution/Building _____
 Nursing Home _____

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

Section 6 Defined Center Programs: _____ Yes _____ No

PURPOSE:
 This form will enable the Special Education Administrator to determine FULL TIME EQUIVALENCY (FTE) membership assigned to Basic Classroom Programs as well as total count of handicapped students by program category and by grade.

Name of Student (1)	District of Residence (2)	Sp. Ed. B.C. FTE (3)	STUDENT FTE PER WEEK IN:														Total FTE (Columns 3-17) (18)	AGE (19)
			General Education By Grade Level															
			K	1	2	3	4	5	6	7	8	9	10	11	12	Alter. Ed.		
			(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
1.																		
2.																		
3.																		
4.																		
5.																		
6.																		
7.																		
8.																		
9.																		
10.																		
11.																		
12.																		
13.																		
14.																		
15.																		
GRAND TOTAL HEAD COUNT (Total Number of Students Listed)			TOTALS															
			Individual Totals for Columns (3) through (18)															

FTE Calculations and IEPs

- ❖ FTE calculation is split the same whether it is a Pandemic or Non Pandemic school year.
- ❖ IEP is used to calculate the minutes/hours of service provided each day.
- ❖ IEP must be in place and current.

Program Assignment Codes

Circle Reimbursement Code (one only):

CODE	PROGRAM ASSIGNMENT OF CLASSROOM TEACHERS
110	Mild Cognitive Impairment
120	Moderate Cognitive Impairment
130	Severe Cognitive Impairment
140	Emotional Impairment
150	Learning Disability
160	Hearing Impairment
170	Visual Impairment
180	Physical & Other Health Impairment
190	Severe Multiple Impairment
191	Early Childhood Special Ed. Program
192	Severe Language Impairment
193	Autistic Impairment
194	Resource Program
270	Early Child Spec Ed Serv - R340.1755
270	Early Child Spec Ed Serv - R340.1862

Calculating FTE Tip

IEP will specify how many hours a week the pupil needs special education services.

FTE must align with the service hours documented and match the Worksheet A or B form

Note: Document shared at MPAAA Conference

FTE's for Special Education Students - CHEAT SHEET

FTE's for 30 Hour Week	
Hours Per Week	FTE
1	0.03
2	0.07
3	0.10
4	0.13
5	0.17
6	0.20
7	0.23
8	0.27
9	0.30
10	0.33
11	0.37
12	0.40
13	0.43
14	0.47
15	0.50
16	0.53
17	0.57
18	0.60
19	0.63
20	0.67
21	0.70
22	0.73
23	0.77
24	0.80
25	0.83
26	0.87
27	0.90
28	0.93
29	0.97
30	1.00

FTE's for 12 Hour Week	
Pre-School Students	
Hours Per Week	FTE
1	0.08
2	0.17
3	0.25
4	0.33
5	0.42
6	0.50
7	0.58
8	0.66
9	0.75
10	0.83
11	0.92
12	1.00

FTE's for 30 Hour Week	
Under One Hour	
Minutes Per Week	FTE
15	0.01
20	0.01
25	0.01
30	0.02
40	0.02
45	0.03
50	0.03
55	0.03
60	0.03

NOTE: If a student is receiving anything less than 15 minutes special education services then they should be put on the TC case list.

THERE ARE NO FTE'S FOR STUDENTS WITH LESS THAN 15 MINUTES

Worksheets A & B May Look Different

- ❖ Ensure you calculate grade level special education FTE totals on each teacher's worksheet
- ❖ Some SIS systems Total Special Education FTE by Grade
- ❖ Other SIS systems only total General Education, so you may have to manually total
 - TIP: Write each grade level special education total at the bottom of each sheet. Some have more than one grade.
 - Example: 1st grade sp ed = 1.33; 2nd grade sp ed = .67
 - TIP: Keep worksheets in Special Education folders

Start Comparing Totals

Compare totals from your Alpha Reports to Worksheet Totals

- ❖ Take out your Pupil Accounting Worksheet that you completed earlier
- ❖ Compare the grade level special education totals with the grade level totals on the Pupil Accounting Worksheet
- ❖ If they are the same, you are balanced.
 - TIP: Using your red ink pen, mark by each grade on both the Pupil Accounting Worksheet and the Special Education Worksheet. This tells you that it balanced on both sides and you can move onto the next grade



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

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

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

Comparing More Totals

Compare totals using the Pupil Accounting Worksheet and DS4061

- ❖ Ensure that the Special Education Totals for Each Program Code match not only the Pupil Accounting Worksheet you completed, but also the Program Code being claimed (Page 1 of DS4061)
- ❖ If numbers don't match, you can filter in MSDS by program code to see if there is a discrepancy

TIP: Pupil Auditors have discretion to return the audit to the district if numbers are not balancing or have numerous errors.

Special Education					
Acct	Description	Sec53a	Resident Sec52	Non-Resident Sec52	Total
110	Programs for Mild Cognitive Impairment	0.00	0.00	0.00	0.00
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	0.06	0.00	0.06
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	0.00	0.00	0.00
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	9.36	6.86	16.22
270	Early Childhood Special Education Services	0.00	0.00	0.00	0.00
Special Education Total		0.00	9.42	6.86	16.28

Comparing Even More Totals

Compare Grade Level General Education Totals with the DS4061

- ❖ Compare the DS4061 (Page 2) totals to the Pupil Accounting Worksheet
- ❖ If numbers don't match, you can filter in MSDS by grade to see if there is a discrepancy
- ❖ If all numbers balance, you can file these documents in the District Folder

Grade	FTE w/o Graded Alt Ed	FTE Graded Alt Ed Only	Total
Kindergarten	39.44	0.00	39.44
First Grade	41.89	0.00	41.89
Second Grade	37.19	0.00	37.19
Third Grade	57.45	0.00	57.45
Fourth Grade	34.50	0.00	34.50
Fifth Grade	38.09	0.00	38.09
Sixth Grade	50.39	0.00	50.39
Seventh Grade	53.83	0.00	53.83
Eighth Grade	61.72	0.00	61.72
Ninth Grade	70.68	15.48	86.16
Tenth Grade	64.90	11.48	76.38
Eleventh Grade	55.22	15.00	70.22
Twelfth Grade	56.40	10.49	66.89
Special Education Transition	0.00	0.00	0.00
Alternative Education	0.00	0.00	0.00
Total General Ed	661.70	52.45	714.15

Balancing Act





Any Questions

LOCAL DISTRICT PLANNING FORM

Appendix B

LOCAL DISTRICT PLANNING FORM

District: _____ Count Date: _____

District program staff must prepare and sign a local district planning form for each membership count and provide it to the auditor for use in planning the field audit.

1. Identify the key program personnel involved in the pupil membership count and indicate the individual whom the auditor should contact to arrange for the fieldwork.

NAME	TITLE	LOCATION	PHONE	EMAIL ADDRESS	YEARS IN POSITION

2. For each building/program at which the district provides instruction, complete:

BUILDING/PROGRAM	LOCATION	GRADE LEVELS/ CLASS OF PUPILS	APPROXIMATE NUMBER OF PUPILS

(Attach additional schedules if necessary)

Schools of Choice

Schools of Choice Definitions

The schools of choice provisions in Section 105 and 105c of the State School Aid Act allow local school districts to enroll non-resident students and count them in membership without having to obtain approval from the district of residence.

Section 105 permits local school districts to enroll students who reside in other local school districts within the same intermediate school district.

Section 105c allows enrollment of students who reside in school districts located in contiguous intermediate school districts.

Local school districts may also participate in cooperative education programs with other local or intermediate school districts that permit them to enroll and count each other's resident students. The requirements of Sections 105 and 105c do not govern cooperative education programs.

Each local school district decides whether it will participate in schools of choice under Section 105 and/or 105c.

Schools of Choice cont...

- ❖ Verify SOC Certification Form is completed & signed.
- ❖ Verify supporting & published documentation (public notification such as newspaper clips, school website, etc.)
 - Publication includes the grades, schools and special programs, if any, for which it will accept non-resident students.
 - Determine whether it has a limited or unlimited number of positions available for non-resident applicants.
 - Double-check district is within the published deadline
 - must include the dates of the application period.
 - Published notice may precede the application period.
- ❖ Verify applications were taken in (at least) 15 calendar days period & follow the specific application procedures & timelines described in the legislation.
 - **Note:** Procedure & timelines are different for districts with limited and unlimited numbers of positions available.
 - **Note:** Programs with limited enrollment must limit the application period to no more than 30 days.
 - **Periods referenced in the statute are calendar days.**
- ❖ Verify students met the enrollment requirements & parents were notified of their child's acceptance in the program.
 - The date for enrollment shall be no later than the end of the first week of school.

Schools of Choice cont...

- ❖ Verify all 105/105c pupils have a written SE agreement in place
 - regarding payment of added costs and services to each individual student.
 - If the student resides in a contiguous intermediate school district and is enrolled under Section 105c, the enrolling district and district of residence must have a written agreement in order for the enrolling district to continue to count the student in membership.
 - The written agreement shall address how the agreement shall be amended in the event of significant changes in the costs or level of special education programs or services required by the pupil.
 - ****displacing a Special Education School of Choice student could result in loss of 5% of total state aid***

Schools of Choice cont...

TIPS:

- ★ The number of applicants does not exceed the number of positions available, the district must accept all eligible applicants. If the number of applicants exceeds the number of positions available, the district must accept eligible applicants in the following order:
 1. Students who reside in the same household as students enrolled under section 105 or 105c in the immediately preceding school year, semester or Trimester;
 2. Other students selected according to a random draw system, which must also be used to establish a waiting list.
- ★ A district may refuse to enroll an applicant who has been suspended within the preceding two years or who has ever been expelled.
- ★ A district provided information on available transportation to the parents of accepted students. Districts are not required to provide transportation for students under Section 105 or 105c.
- ★ A district can allow students who enrolled under Section 105 or 105c in the immediately preceding school year, or semester or trimester, to continue to enroll until they graduate from high school. This requirement does not prohibit a district from expelling a student for disciplinary reasons.
- ★ Non-resident students enrolled under Section 105 or 105c that have been counted in membership on either the pupil membership count day or the supplemental count day shall continue to be enrolled.

Schools of Choice cont...

More Friendly Tips:

- ★ A district may expel a student for disciplinary reasons.
- ★ A student enrolled under Section 105 or 105c that relocates to another resident district shall continue to be enrolled.
- ★ If a student is eligible for SE programs and services, or is a child with disabilities under the Individuals with Disabilities Education Act, an individualized education plan (IEP) for that student was developed & implemented.
- ★ A district may not refuse enrollment to a student eligible for SE programs and services, unless the application is under Section 105c and there is **no** written agreement with the district of residence. Special education programs and services **are not** considered "special programs" under Section 105 or 105c.
- ★ If a student enrolled under Section 105c relocates to another resident district outside of the boundaries of the ISD in which the enrolling district is located, then the enrolling district & the district of residence must have a written agreement in order for the student to continue to be counted in membership by the enrolling district.

Schools of Choice Important Notes...

Notes:

- A district may not grant or refuse enrollment based on age, except in the case of an applicant for a program not appropriate for his/her age. A district may not grant or refuse enrollment based upon religion, race, color, national origin, sex, height, weight, marital status or athletic ability, or, generally, in violation of any state or federal law prohibiting discrimination.
- School districts that enroll non-resident students under Section 105 or 105c receive the lesser of their own foundation allowance or the foundation allowance of the district of residence.
- Districts that enroll non-resident students under cooperative education programs receive the foundation allowance of the district of residence.
- Districts may not charge tuition for non-resident students enrolled under Section 105 or 105c, or under cooperative education programs.

Schools of Choice Deadlines

Section 105/105C – Schools of Choice Definitions and Deadlines

IF LIMITED POSITIONS ARE AVAILABLE	
Deadline Date	Description
No Specific Date Stated	Decision by school district whether to become a "Schools of Choice" district under section 105 or 105c.
Prior to the Application Process	Publication of the grades, schools, and special programs for which applications for enrollment of nonresident pupils will be accepted. Publication shall identify the dates of the application period.
Not Later than the Second Friday in August	Provide notification to the public that applications will be taken during at least a 15 calendar day period and not more than 30 day calendar period , and the place and manner for submitting applications.
Within 15 Calendar Days After the Application Period	Determine which nonresident applicants will be allowed to enroll under the "Schools of Choice" program and notify the parents or legal guardians. The date for enrollment shall be no later than the end of the first week of school.
Beginning the third Monday in August and Not Later than the End of the First Week of School	Allow additional pupils from a waiting list to enroll if positions become available. The date for enrollment shall be no later than the first week of school.

IF UNLIMITED POSITIONS ARE AVAILABLE	
Deadline Date	Description
No Specific Date Stated	Decision by school district whether to become a "Schools of Choice" district under section 105 or 105c.
Application Period	Provide notification to the public the place and manner for submitting applications and dates of the application period. Applications must be taken for at least a 15 calendar day period.
Not Later than the End of the First Week of School	Acceptance of applications and enrollment of pupils until the end of the first week of school.

Note: A district may implement both limited and unlimited schools of choice on a building, grade, program basis.

Section 105/105C – Schools of Choice Definitions and Deadlines

FOR SECOND SEMESTER OR TRIMESTER ENROLLMENT	
Deadline Date	Description
Not Later than Two Weeks (14 calendar days) Before the End of the First Semester or Trimester	Publication of the grades, schools, and special programs for which applications for enrollment of nonresident pupils will be accepted.
Last Two Weeks (14 calendar days) of the First Semester or Trimester	Acceptance of applications.
The Beginning of the Second Semester or Trimester	Determine which nonresident applicants will be allowed to enroll under the "Schools of Choice" program and notify the parents or legal guardians. The date for enrollment shall be no later than the end of the first week of school in the second semester or trimester.

Notes:

- 1) Deadlines may be established and followed within an intermediate district if those deadlines do not exceed the limits provided in legislation.
- 2) A district may apply to the State Superintendent of Public Instruction for a waiver of a specific requirement for one year.

<https://shorturl.at/ehLZ8>



Any Questions



Nonresident Pupils



- ❖ Verify Residency Related information on the DS 4061
 - Data MUST match the data that was in the Pupil Alpha lists provided by the district
 - Based on Enrollment documentation/records for each newly enrolled pupil

- ❖ TIPS:
 - District should provide you with a Non Resident Pupil list that is totaled by district, including FTE
 - MSDS does provide a non-resident report from your MSDS Certified Alpha List
 - If numbers don't match, attempt to determine the problem. Look at Alpha Rosters or Search in Filter Mode in MSDS.

Residency Example

Note: Special Ed FTE and General Ed FTE totals should match what was claimed on the Alpha Roster

Audit Status: Audited (DS4120)

Audited By: Carrie Haubenstricker

Residency Related Information

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	
25030 Grand Blanc Community Schools	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.75	2.75
25040 Mt. Morris Consolidated Schools	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.83	3.83
25060 Bendle Public Schools	0.00	0.00	0.83	0.17	0.00	0.00	0.00	0.00	1.00
25080 Carman-Ainsworth Community Schools	0.00	0.00	2.75	27.25	0.00	0.00	0.00	2.68	32.68
25110 Kearsley Community School District	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.67	2.67
25120 Flushing Community Schools	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00
25130 Atherton Community Schools	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00
25140 Davison Community Schools	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00
25150 Clio Area School District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
25180 Swartz Creek Community Schools	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.75	1.75
25200 Lake Fenton Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.67	0.67
25210 Westwood Heights Schools	0.00	0.00	0.00	1.50	0.00	0.00	0.00	0.00	1.50
25230 Bentley Community School District	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00
25240 Beecher Community School District	0.00	0.00	2.62	17.21	0.00	0.00	0.00	1.93	21.76
25250 Linden Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
63210 Holly Area School District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.67	0.67
Total	0.00	0.00	6.20	63.13	0.00	0.00	0.00	10.95	80.28

Nonpublic Schools - Desk Audit Materials

- ❖ NONPUBLIC INSTRUCTION FORM - Including Crosswalk
- ❖ NON PUBLIC SCHOOL CALENDAR SENT HOME TO PARENTS
- ❖ DISTRICT'S PUBLIC SCHOOL Elementary Specials Schedules
 - If services are provided at the Non Public School location:
 - Building Name
 - Courses taught at the district elementary schools (include grade levels)
 - Teacher Name
 - Days of Week & Meeting Times for each class
- ❖ NONPUBLIC FTE Calculations
 - Calendar Template - Days calculations (M - Tu - W - Th - F)
 - Based upon how often a course meets
- ❖ Alpha List by grade with FTE - must be signed and dated by district designee.
- ❖ Signed Teacher Rosters - may be electronic
- ❖ Count Day Absence Lists - aka 10/30 Day Report with return dates. Must be signed and dated by district designee.

Nonpublic Schools - Auditing Counts

- ❖ If educated at a non public site - verify that the site is registered as a non public school:
<https://mdoe.state.mi.us/gems/Reports/MDENonPublicMembershipReport.aspx>
- ❖ Review the crosswalk comparison against the master schedules and verify that the hours offered at the non public site do not exceed what is offered and available at the public school sites.
 - Elementary
 - Compare Elementary Specials Schedules against Non Public School Specials Schedules (Art, Music, Phys Ed, Computers, Library)
 - Secondary (MS & HS):
 - Compare the course catalogs & descriptions between Public and the Non Public sites
 - Verify that all courses are board approved.
 - HS - Dual Enrollment Courses not eligible (Dept. of Treasury pays the colleges directly on behalf of the non public school).

Nonpublic Schools - Auditing Counts

- ❖ Verify the calendar days calculations
 - Compare the Calendar of days against the non public sites calendars sent home to parents
- ❖ Verify the FTE Calculations for each course
- ❖ Verify the absences and return dates 10/30 day attendance reports
- ❖ Verify and reconcile the Alpha Lists
- ❖ Certified Data Reports

KEEP IN MIND...What is not eligible:

- ❖ Any courses not offered & available at the Public School site (includes approved extension experiences)
- ❖ Special Ed FTE membership claims
- ❖ Dual Enrollment Courses claimed at non public site
- ❖ Extra curricular in nature



Nonpublic Schools - Non Essential Courses

- ❖ MCL 388.1766b(3)
 - Kindergarten is considered non essential
 - Grades 1 - 8 any course other than:
 - Mathematics
 - Science
 - Social Studies
 - English Language Arts
 - required for grade progression
 - Remedial courses for any grade in the above-listed essential courses are considered essential.



Any Questions

Nonpublic Schools - Non Essential Course

- ❖ Grades 9 - 12 any course other than:
 - Algebra 1 & Algebra 2, Geometry
 - English 9-12,
 - Biology, Chemistry, Physics
 - Economics, Geography, American History, World History, the Constitution, Government, and Civics
 - Courses that fulfill the same credit requirement as these courses.
 - Nonessential elective courses include courses offered by the local district for high school credit that are also capable of generating postsecondary credit, including, at least, advanced placement and international baccalaureate courses.
 - Remedial Courses for the above listed are considered essential.

Nonpublic Schools - Essential Courses

- ❖ College level courses taken by high school pupils for college credit are nonessential courses.
- ❖ Nonessential courses offered under this section must also be offered and available to full-time pupils of the same age and grade level.
- ❖ Optional Learning Experiences (PAM 5-E-3(5))
 - Provide academic enrichment or supervised activities that enhance a pupil's understanding of content provided in the traditional or virtual environment.
 - Optional learning experiences are learning opportunities that accompany a nonessential course being claimed for state aid under this section.
 - Optional experiences must be offered and available to a majority of full-time public pupils of the same age and grade level.

Nonpublic Schools - Sample Calendar

2024-2025 Scheduled DAYS of Instruction Form - Grades K-12 & Special Education					COUNT DAYS: Weds., Oct. 2, 2024 and Weds., Feb. 12, 2025																																																																																																																																																																																																											
School District: _____		First Day for Students: _____		----- This building operates: (check one) -----																																																																																																																																																																																																												
School Building: _____		Grade Level: _____		Last Day for Students: _____		<input type="checkbox"/> on a district-wide calendar OR <input type="checkbox"/> on an individual building calendar																																																																																																																																																																																																										
INSTRUCTIONS: <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px;"> X = NO INSTRUCTION IS SCHEDULED <small>Place an "X" by each day with NO instruction scheduled.</small> </div> <div style="border: 1px solid black; padding: 2px;"> H = PART-TIME (HALF-DAY) <small>Place an "H" over each day when instruction is scheduled for part-time (1/2 day).</small> </div> <div style="border: 1px solid black; padding: 2px;"> O = OTHER* <small>Place an "O" in each day for Other (hrs. different than whole of 1/2 day).</small> </div> </div> <p style="text-align: center;">DO NOT PLACE ANY MARK ON A SCHEDULED FULL DAY OF INSTRUCTION.</p>																																																																																																																																																																																																																
July 2024		August 2024		September 2024		SCHEDULED DAYS NOT IN SESSION - INTERRUPTIONS <small>Let date(s) and reason(s) your bldg. was not in session due to an unplanned event(s): snow day, power, or boiler failure, etc.:</small> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Date Not in Session or Early Release Time and Reason</th> <th>Date Rescheduled</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	Date Not in Session or Early Release Time and Reason	Date Rescheduled																																																																																																																																																																																																								
Date Not in Session or Early Release Time and Reason	Date Rescheduled																																																																																																																																																																																																															
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td>1</td><td>X</td><td>2</td><td>X</td><td>3</td><td>4</td><td>X</td><td>5</td><td>X</td><td>Full</td><td>0</td></tr> <tr><td>8</td><td>X</td><td>9</td><td>X</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="10">Comments: _____</td></tr> <tr><td colspan="10" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days	1	X	2	X	3	4	X	5	X	Full	0	8	X	9	X	#	#	#	#	#	1/2	0	#	X	#	X	#	X	#	X	#	Other	0	#	X	#	X	#	X	#	X	#	Other	0	Comments: _____										Total										<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td>1</td><td>2</td><td>X</td><td>3</td><td>X</td><td>Full</td><td>0</td></tr> <tr><td>5</td><td>X</td><td>6</td><td>X</td><td>7</td><td>X</td><td>8</td><td>X</td><td>9</td><td>X</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>X</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="10">Comments: _____</td></tr> <tr><td colspan="10" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days					1	2	X	3	X	Full	0	5	X	6	X	7	X	8	X	9	X	1/2	0	#	X	#	X	#	X	#	X	#	Other	0	#	X	#	X	#	X	#	X	#	Other	0	Comments: _____										Total										<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>Full</td><td>21</td></tr> <tr><td>9</td><td>H</td><td>#</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days	2	3	4	5	6	Full	21	9	H	#	#	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total							<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">SUMMARY TOTAL SCHEDULED DAYS</th> </tr> </thead> <tbody> <tr><td>Full-Time</td><td style="text-align: right;">216</td></tr> <tr><td>1/2 Days</td><td style="text-align: right;">0</td></tr> <tr><td>Other</td><td style="text-align: right;">0</td></tr> <tr><td>TOTAL</td><td style="text-align: right;">216</td></tr> </tbody> </table>	SUMMARY TOTAL SCHEDULED DAYS		Full-Time	216	1/2 Days	0	Other	0	TOTAL	216
M	T	W	Th	F	Days																																																																																																																																																																																																											
1	X	2	X	3	4	X	5	X	Full	0																																																																																																																																																																																																						
8	X	9	X	#	#	#	#	#	1/2	0																																																																																																																																																																																																						
#	X	#	X	#	X	#	X	#	Other	0																																																																																																																																																																																																						
#	X	#	X	#	X	#	X	#	Other	0																																																																																																																																																																																																						
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
M	T	W	Th	F	Days																																																																																																																																																																																																											
				1	2	X	3	X	Full	0																																																																																																																																																																																																						
5	X	6	X	7	X	8	X	9	X	1/2	0																																																																																																																																																																																																					
#	X	#	X	#	X	#	X	#	Other	0																																																																																																																																																																																																						
#	X	#	X	#	X	#	X	#	Other	0																																																																																																																																																																																																						
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
M	T	W	Th	F	Days																																																																																																																																																																																																											
2	3	4	5	6	Full	21																																																																																																																																																																																																										
9	H	#	#	#	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
SUMMARY TOTAL SCHEDULED DAYS																																																																																																																																																																																																																
Full-Time	216																																																																																																																																																																																																															
1/2 Days	0																																																																																																																																																																																																															
Other	0																																																																																																																																																																																																															
TOTAL	216																																																																																																																																																																																																															
October 2024		November 2024		December 2024		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">COPY OF SUPPORTING DOCUMENTATION MUST BE ATTACHED</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table>	COPY OF SUPPORTING DOCUMENTATION MUST BE ATTACHED																																																																																																																																																																																																									
COPY OF SUPPORTING DOCUMENTATION MUST BE ATTACHED																																																																																																																																																																																																																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td>Full</td><td>23</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days						Full	23	7	8	9	#	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total							<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td>Full</td><td>21</td></tr> <tr><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days						Full	21	4	5	6	7	8	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total							<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>Full</td><td>22</td></tr> <tr><td>9</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days	2	3	4	5	6	Full	22	9	#	#	#	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total																																																								
M	T	W	Th	F	Days																																																																																																																																																																																																											
					Full	23																																																																																																																																																																																																										
7	8	9	#	#	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
M	T	W	Th	F	Days																																																																																																																																																																																																											
					Full	21																																																																																																																																																																																																										
4	5	6	7	8	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
M	T	W	Th	F	Days																																																																																																																																																																																																											
2	3	4	5	6	Full	22																																																																																																																																																																																																										
9	#	#	#	#	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
January 2025		February 2025		March 2025		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">AUDITOR USE ONLY:</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;"> Full Days: _____ Half Days: _____ Other: _____ Not in Session Weather: _____ Other: _____ Rescheduled: _____ Total in Session: _____ </td> <td style="width: 50%;"> Auditors' Comments: </td> </tr> </tbody> </table>	AUDITOR USE ONLY:		Full Days: _____ Half Days: _____ Other: _____ Not in Session Weather: _____ Other: _____ Rescheduled: _____ Total in Session: _____	Auditors' Comments: 																																																																																																																																																																																																						
AUDITOR USE ONLY:																																																																																																																																																																																																																
Full Days: _____ Half Days: _____ Other: _____ Not in Session Weather: _____ Other: _____ Rescheduled: _____ Total in Session: _____	Auditors' Comments: 																																																																																																																																																																																																															
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td>Full</td><td>23</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="8">Comments: _____</td></tr> <tr><td colspan="8" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th		F	Days						Full	23	6	7	8	9	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____								Total								<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>Full</td><td>20</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days	3	4	5	6	7	Full	20	#	#	#	#	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total							<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>Full</td><td>21</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days	3	4	5	6	7	Full	21	#	#	#	#	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total																																																					
M	T	W	Th	F	Days																																																																																																																																																																																																											
					Full		23																																																																																																																																																																																																									
6	7	8	9	#	#		1/2	0																																																																																																																																																																																																								
#	#	#	#	#	#		Other	0																																																																																																																																																																																																								
#	#	#	#	#	#		Other	0																																																																																																																																																																																																								
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
M	T	W	Th	F	Days																																																																																																																																																																																																											
3	4	5	6	7	Full	20																																																																																																																																																																																																										
#	#	#	#	#	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
M	T	W	Th	F	Days																																																																																																																																																																																																											
3	4	5	6	7	Full	21																																																																																																																																																																																																										
#	#	#	#	#	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
April 2025		May 2025		June 2025		<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td>Full</td><td>22</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="8">Comments: _____</td></tr> <tr><td colspan="8" style="text-align: right;">Total</td></tr> </tbody> </table>	M	T	W	Th	F	Days						Full	22	7	8	9	#	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____								Total																																																																																																																																																												
M	T	W	Th	F	Days																																																																																																																																																																																																											
					Full		22																																																																																																																																																																																																									
7	8	9	#	#	#		1/2	0																																																																																																																																																																																																								
#	#	#	#	#	#		Other	0																																																																																																																																																																																																								
#	#	#	#	#	#		Other	0																																																																																																																																																																																																								
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td>Full</td><td>22</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th		F	Days						Full	22	5	6	7	8	9	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total							<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr><th>M</th><th>T</th><th>W</th><th>Th</th><th>F</th><th>Days</th></tr> </thead> <tbody> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>Full</td><td>21</td></tr> <tr><td>9</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>1/2</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>#</td><td>Other</td><td>0</td></tr> <tr><td colspan="7">Comments: _____</td></tr> <tr><td colspan="7" style="text-align: right;">Total</td></tr> </tbody> </table>		M	T	W	Th	F	Days	2	3	4	5	6	Full	21	9	#	#	#	#	#	1/2	0	#	#	#	#	#	#	Other	0	#	#	#	#	#	#	Other	0	Comments: _____							Total																																																																																																												
M	T	W	Th	F	Days																																																																																																																																																																																																											
					Full	22																																																																																																																																																																																																										
5	6	7	8	9	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
M	T	W	Th	F	Days																																																																																																																																																																																																											
2	3	4	5	6	Full	21																																																																																																																																																																																																										
9	#	#	#	#	#	1/2	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
#	#	#	#	#	#	Other	0																																																																																																																																																																																																									
Comments: _____																																																																																																																																																																																																																
Total																																																																																																																																																																																																																
I certify that the above information is true and accurate: _____																																																																																																																																																																																																																
Authorized Representative Signature				Title		Date																																																																																																																																																																																																										

Nonpublic Schools - Sample FTE Calculations

Method 1 - MPAAA Form

Worksheet Ref. # N-1

5:E NON-PUBLIC SHARED TIME & HOME SCHOOLED FTE CALCULATION FORM

District		School Year	
Building - Program		Count Day	October <input type="checkbox"/> February <input type="checkbox"/>

I certify that this is a true and accurate list of all eligible FTE reported for pupils enrolled as a Non-Public Shared Time or Home Schooled pupil.

Signature of Authorized Representative _____ Title _____ Date _____

INSTRUCTIONS: Complete this form for all pupils enrolled in a Non Public Shared-Time program.

Program/Class:					Teacher:					
Days Class Meets	<input type="checkbox"/> M	<input type="checkbox"/> T	<input type="checkbox"/> W	<input type="checkbox"/> TH	<input type="checkbox"/> F					
Time (start/end):	a.m. to		a.m.							
	p.m. to		p.m.							
Minutes Per Day	Hours/Year = 1098 = Membership for each pupil				0.00	FTE				
X # Days Per Year	0.00 X # Resident Pupils				=	0.00	FTE			
- Minutes Per Year	0.00 X # Nonresident Pupils				=	0.00	FTE			
+ 60 = Hrs. Per Year	0.00				TOTAL	=	0.00	FTE		

INSTRUCTIONS: Complete this form for each course offered at the Non Public school.

Grade Level	Non-Core Class:	
	Minutes Per Week Offered at Public School Site	Minutes Per Week Offered at Non Public School Site
Kindergarten		
First Grade		
Second Grade		
Third Grade		
Fourth Grade		
Fifth Grade		
Sixth Grade		
Seventh Grade		
Eighth Grade		
9th - 12th Grade		

Method 2 - Alternate Way to Calculate

Public School A
Non Public Catholic (00000) FTE Calculation Worksheet Fall 2020

Gr. Level	Minutes per day	Number of Days based on Calendar									Total Number of Days	Total Hrs	Total FTE Per student	Total Students Claimed	Calculated FTE Per Gr. Level	Fall 2020 FTE Claim	Proposed Cumulative Adjustment	
		Mon Phys Ed	Tues Phys Ed	Tues Spanish	Wed Art	Wed Library	Thursday Spanish	Thursday Music	Friday Technology									
Gr. Kdg	45		36	36	36						143	107.25						
Gr. Kdg	40										0	0.00						
Gr. Kdg	35										27	15.75						
Total KDG											123.00	0.11	17	1.87	1.87	0.00		
Gr. 1	45		36	36	36						143	107.25						
Gr. 1	40										27	18.00						
Gr. 1	35										0	0.00						
Total Gr 1											125.25	0.11	17	1.87	1.87	0.00		
Gr. 2	45		36	36							107	80.25						
Gr. 2	40				36						27	63	42.00					
Gr. 2	35										0	0.00						
Total Gr 2											122.25	0.11	13	1.43	1.43	0.00		
Gr. 3	45		36	36	36						144	108.00						
Gr. 3	40										29	19.33						
Gr. 3	35										0	0.00						
Total Gr 3											127.33	0.12	11	1.32	1.32	0.00		
Gr. 4	45		36	36	36						144	108.00						
Gr. 4	40										29	19.33						
Gr. 4	35										0	0.00						
Total Gr 4											127.33	0.12	6	0.72	0.72	0.00		
Gr. 5	45		36	36	36						144	108.00						
Gr. 5	40										29	19.33						
Gr. 5	35										0	0.00						
Total Gr 5											127.33	0.12	11	1.32	1.32	0.00		
Gr. 6	45	32	36	36				35	36		175	131.25						
Gr. 6	40				36						65	43.33						
Total Gr 6											174.58	0.16	12	1.92	1.92	0.00		
Gr. 7	50				36				35	35	71	59.17						
Gr. 7	45	32	36	36				35		29	168	126.00						
Total Gr 7											185.17	0.16	6	0.96	0.96	0.00		
Gr. 8	45	32	36	36				35	36		175	131.25						
Gr. 8	40				36						65	43.33						
Total Gr 8											174.58	0.16	11	1.76	1.76	0.00		
Total FTE Claims														104.00	13.17	13.17	0.00	

FTE Comparison Report

This correlates with the Add/Drop or Gain/Loss provided.

- ❖ Determine accuracy of pupils being dropped or added near Count Day
- ❖ The FTE Comparison Report should be printed for the District in MSDS
 - Review between Fall and Spring (3 Counts listed)
 - Pupil Auditor documents/records a determination of possible reasons for the gain or loss
 - Example: New building opened up; Decline in Special Education IEPs; Enrollment Dropped, etc.

Center for Educational Performance and Information - Michigan Student Data System

FTE Comparison Report

Indicates a FTE loss of 10 or more percent

Indicates a FTE gain of 10 or more percent

XXX School District (District Code)	Fall 2020 General Collection			Spring 2020 General Collection			Fall 2019 General Collection		
	Gen Ed	SpEd 52	SpEd 53	Gen Ed	SpEd 52	SpEd53	Gen Ed	SpEd 52	SpEd 53
Building Name									
XXX Elementary School (Building Code)	341.58	4.42	0.00	358.62	3.01	0.00	344.80	2.63	0.00
XXX Area High School (Bldg Code)	826.12	20.14	0.00	810.10	21.15	0.00	822.78	24.21	0.00
XXX Community High School (Bldg Code)	86.96	0.04	0.00	88.00	0.00	0.00	93.00	0.00	0.00
XXX Learning Center (Bldg Code)	14.41	0.00	0.00	43.52	0.00	0.00	47.77	0.00	0.00
XXX Elem. School (Bldg Code)	311.74	1.26	0.00	347.57	1.43	0.00	345.57	1.43	0.00
XXX Middle School (Bldg Code)	780.94	19.06	0.00	824.88	19.12	0.00	832.36	18.64	0.00
XXX Elementary School (Bldg Code)	331.58	16.42	0.00	324.82	19.38	0.00	322.98	17.02	0.00
Totals	2,693.33	61.34	.00	2,797.51	64.09	.00	2,809.26	63.93	.00

Non-Conventional Categories

- ❖ Alternative Ed Programs (Section 5-A)
- ❖ Cooperative Education Programs (Section 5-B)
- ❖ Home-Based Pupils (Section 5-C)
- ❖ Homebound Hospitalized Pupils (Section 5-D)
- ❖ Non Public and Homeschooled Pupils (Section 5-E)
- ❖ Part-Time Pupils (Section 5-F)
- ❖ Post Secondary and Career & Technical Education Dual Enrollment (Section 5-G-A)
- ❖ Early Middle College Pupils (Section 5-G-B)
- ❖ Postsecondary Gifted and Talented Programs (Section 5-G-C)
- ❖ Reduced Schedule Pupils (Section 5-H)
- ❖ Sections 105 and 105c Schools of Choice (Section 5-I)
- ❖ Birth to Five Special Education Programs and Services (Section 5-K)
- ❖ Special Education Pupil Transition Services (Section 5-L)

Non-Conventional Categories-Continued

- ❖ Split-Schedule Pupils (Section 5-M)
- ❖ Pupils with Suspensions & Expulsions (Section 5-N)
- ❖ Distance Learning & Independent Studies (Section 5-O-A)
- ❖ Offline Seat Time Waiver Programs (Section 5-O-B) **being phased out**
- ❖ Cyber Schools (Section 5-O-C)
- ❖ Virtual Learning Options (Section 5-O-D)
- ❖ Work-Based Learning Experiences, Apprenticeships, and Internships (Section 5-P)
- ❖ Section 23a Dropout Recovery Program (Section 5-Q-A)
- ❖ Visa Program Pupils (Section 5-Q-C)
- ❖ Experiential Learning Courses (Section 6-A)
- ❖ Peer-to-Peer Elective Course Credit Program (Section 6-B)
- ❖ Future Proud Michigan Educator Explore Programs (Section 6-C)

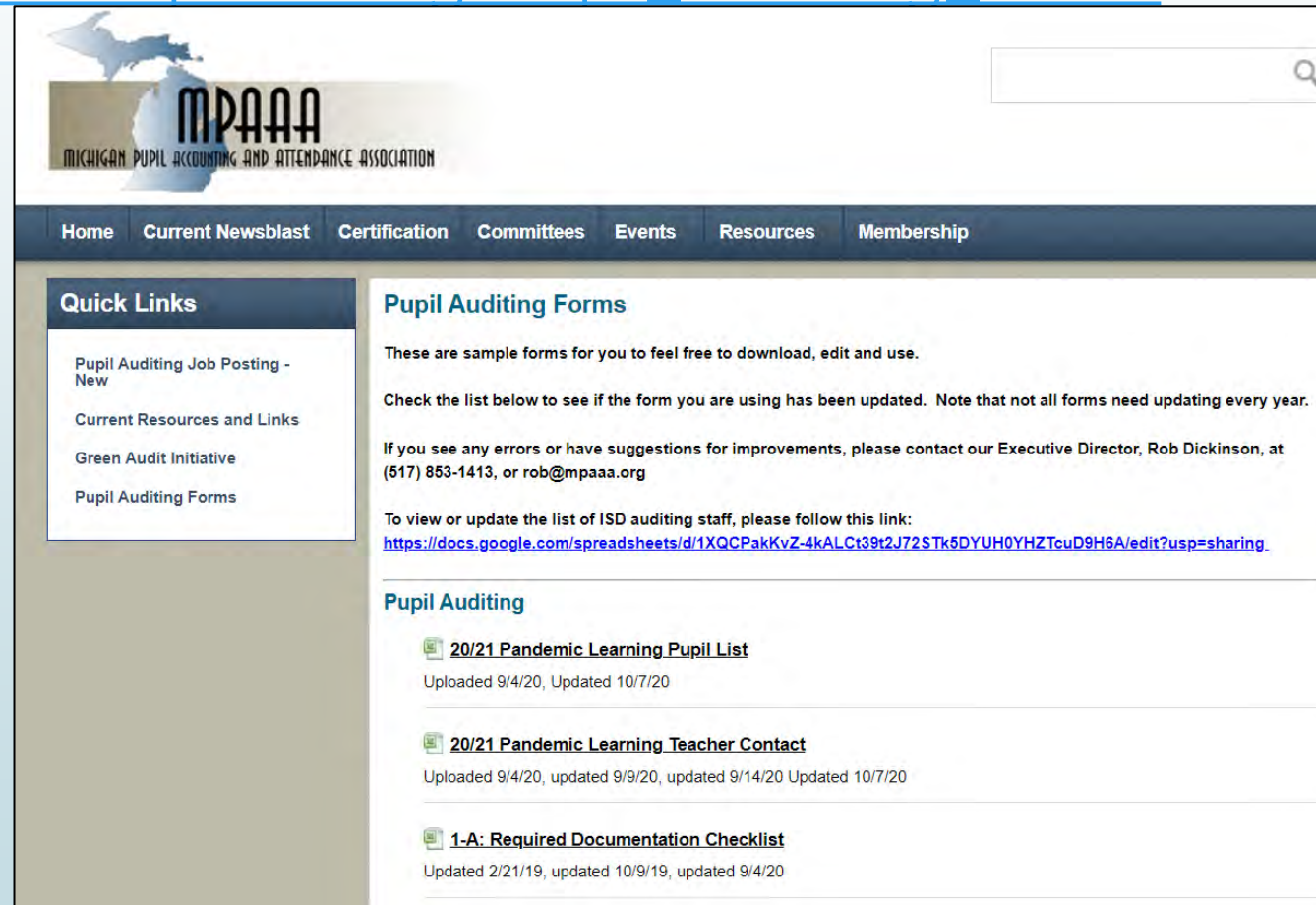
MDE Pupil Accounting Manual Requirements Sample

PUPIL ACCOUNTING POPULATION III VERIFICATION FORM			
			p. 1 of 4
5-A: ALTERNATIVE EDUCATION PUPILS		Verified	5-C: HOME BASED PUPILS (cont.)
General and Special Education			Verified
	No high school diploma or GED		Pupils under local district policy expulsion, may be provided instruction at home or a neutral site, on pro rata basis
	16 years old if with adult participants		Pupil under a mandatory expulsion and educated under a home-based program can be counted for full membership
	Special Ed pupils less than age 26		FTE prorated for local district expulsion
Learning Lab			5-D: HOMEBOUND/HOSPITALIZED PUPILS
	Certificated teacher was present at all times		Membership was supported by one of the following:
	Scheduled for specified number of lab hours per week		Written certification from hospital, a licensed facility, or a physician, requiring a pupil to be hospitalized or confined to home during regular school hours for longer than 5 days
	Sign-in sheets and teacher attendance records support minimum hours		Certified teacher provided two 45 minute for Gen Ed/two non-consecutive one hour periods of instruction per week, during the count period.
	No greater FTE than traditional setting		
	Class offered for credit		
5-B: COOPERATIVE EDUCATION PROGRAM PUPILS			5-E: NONPUBLIC PART-TIME & HOME SCHOOLED PUPILS
Special Education			Nonpublic courses registered with Department and meets all state reporting requirements.
	Written voluntary agreement among educating districts exists		Course was part of the pupil's class schedule; not extra-curricular activity.
	Courses taught or monitored by certified teacher employed by the district		Instruction provided by a certified teacher at the district, PSA, or ISD.
	Courses board approved and count twds HS diploma		Curricular offering available to full-time pupils in grade level or age group in district or PSA during regular school day
	Pupil 26 years of age on Sept 1 of current school year		Course only nonessential for pupil in grades 1-12, kindergarten are ineligible.
Career and Technical Ed/Vocational Ed			Pupil is part-time for purposes of the State School Aid Act.
	Pupil is in grade nine through twelve		Course length and grading system were similar to course offered to public school; virtual taken any time of day.
	Taught/monitored by certificated teacher employed by the district		FTE NOT GREATER THAN .75
	Courses board approved and count twds HS diploma		
	Pupil is counted in membership in the educating district, unless under exceptions in PA Audit Manual		
5-C: HOME BASED PUPILS			5-F: PART-TIME PUPILS
	Two non-consecutive hours of instruction under supervision of certified teacher		Pupil was enrolled and attending one or more classes at the district
	Through inquiry, verify instruction materials provided by district comparable to Alt Ed Program		FTE computation is accurate for resident and non-
	Through inquiry, verify comparable course content		

Page 1

MPAAA Pupil Accounting Forms

https://mpaaa.org/Pupil_Auditing_Forms



The screenshot shows the MPAAA website's "Pupil Auditing Forms" page. The header includes the MPAAA logo and navigation links: Home, Current Newsblast, Certification, Committees, Events, Resources, and Membership. A search bar is located in the top right corner. The main content area is divided into two columns. The left column, titled "Quick Links", contains links for "Pupil Auditing Job Posting - New", "Current Resources and Links", "Green Audit Initiative", and "Pupil Auditing Forms". The right column, titled "Pupil Auditing Forms", contains the following text: "These are sample forms for you to feel free to download, edit and use." "Check the list below to see if the form you are using has been updated. Note that not all forms need updating every year." "If you see any errors or have suggestions for improvements, please contact our Executive Director, Rob Dickinson, at (517) 853-1413, or rob@mpaaa.org" "To view or update the list of ISD auditing staff, please follow this link: <https://docs.google.com/spreadsheets/d/1XQCPakKvZ-4kALCt39t2J72Stk5DYUH0YHZTcuD9H6A/edit?usp=sharing>." Below this text is a section titled "Pupil Auditing" which lists three documents: "20/21 Pandemic Learning Pupil List" (Uploaded 9/4/20, Updated 10/7/20), "20/21 Pandemic Learning Teacher Contact" (Uploaded 9/4/20, updated 9/9/20, updated 9/14/20 Updated 10/7/20), and "1-A: Required Documentation Checklist" (Updated 2/21/19, updated 10/9/19, updated 9/4/20).

MPAAA
MICHIGAN PUPIL ACCOUNTING AND ATTENDANCE ASSOCIATION

Home Current Newsblast Certification Committees Events Resources Membership

Quick Links

- Pupil Auditing Job Posting - New
- Current Resources and Links
- Green Audit Initiative
- Pupil Auditing Forms

Pupil Auditing Forms




These are sample forms for you to feel free to download, edit and use.

Check the list below to see if the form you are using has been updated. Note that not all forms need updating every year.

If you see any errors or have suggestions for improvements, please contact our Executive Director, Rob Dickinson, at (517) 853-1413, or rob@mpaaa.org

To view or update the list of ISD auditing staff, please follow this link:
<https://docs.google.com/spreadsheets/d/1XQCPakKvZ-4kALCt39t2J72Stk5DYUH0YHZTcuD9H6A/edit?usp=sharing>.

Pupil Auditing

-  [20/21 Pandemic Learning Pupil List](#)
Uploaded 9/4/20, Updated 10/7/20
-  [20/21 Pandemic Learning Teacher Contact](#)
Uploaded 9/4/20, updated 9/9/20, updated 9/14/20 Updated 10/7/20
-  [1-A: Required Documentation Checklist](#)
Updated 2/21/19, updated 10/9/19, updated 9/4/20

Student Schedules



- ❖ Student Schedules MUST be printed on Count Day
- ❖ You may consider requesting that districts provide electronic copies of student schedule in all buildings. (Upload to a Secure FTP Site, Travel Drive)
- ❖ Should review student schedules and flag any that do not have a Full Schedule
 - TIP: If a student schedule is not a full schedule, you should have a Non-Conventional Pupil List to explain the "WHY"
 - TIP: Also prepares you for a Field Audit

Teacher Certification Audits

ISD Educator Report Form
Use this form to record details regarding situations where one or more educators may be out of compliance. You may type or write on this form for up to five educators.

Today's date:

School district name:

School code (if known):

Educator Name	Assignment Area (subject area observed teaching)	PIC (if known)	CHECK REASON FOR REQUESTING CREDENTIAL REVIEW			
			Grade Level Mismatch	Endorsement Mismatch	Invalid or No Cert	Other (explain)

Additional information for requesting credential review:

ISD Auditor name:

ISD Auditor phone number:

ISD Auditor e-mail:

When completed, e-mail to Katie Schmiedeknecht at SchmiedeknechtK@michigan.gov.

For internal use
Letter Sent:
Survey Sent:
Survey Due:
Survey Received:
Survey Reminder:
Survey Resent:

❖ ISD auditors are required to verify that a teacher is appropriately placed. This means a teacher must be both grade level certified and endorsed in the subject area* in which the person is teaching.

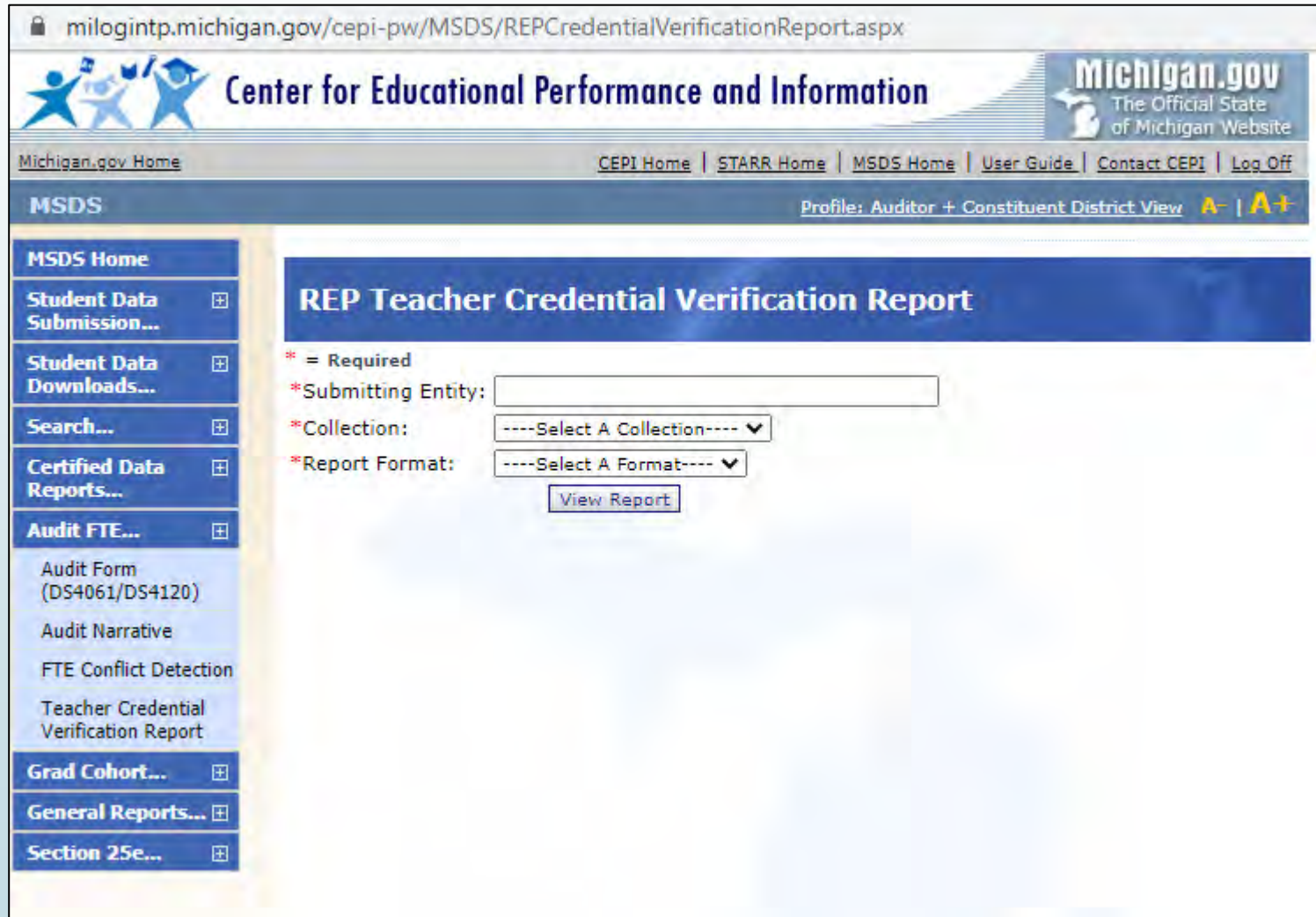
*If a violation in the subject area is unclear, refer the issue to the Office of Educator Excellence (OEE).

*Katie Schmiedeknecht
schmiedeknechtK@michigan.gov

*517-335-1151

https://drive.google.com/file/d/1SSkVeQMYiXnOXFj8ks6EBRdB5dF9_PD2/view?usp=drive_link

Teacher Credential Verification Report



milogintp.michigan.gov/cepi-pw/MSDS/REPCredentialVerificationReport.aspx

Center for Educational Performance and Information Michigan.gov
The Official State of Michigan Website

Michigan.gov Home | [CEPI Home](#) | [STARR Home](#) | [MSDS Home](#) | [User Guide](#) | [Contact CEPI](#) | [Log Off](#)

MSDS Profile: Auditor + Constituent District View A- | A+

MSDS Home

- Student Data Submission...
- Student Data Downloads...
- Search...
- Certified Data Reports...
- Audit FTE...
 - Audit Form (DS4061/DS4120)
 - Audit Narrative
 - FTE Conflict Detection
 - Teacher Credential Verification Report
- Grad Cohort...
- General Reports...
- Section 25e...

REP Teacher Credential Verification Report

* = Required

*Submitting Entity:

*Collection:

*Report Format:

Teacher Certification Helpful Documents

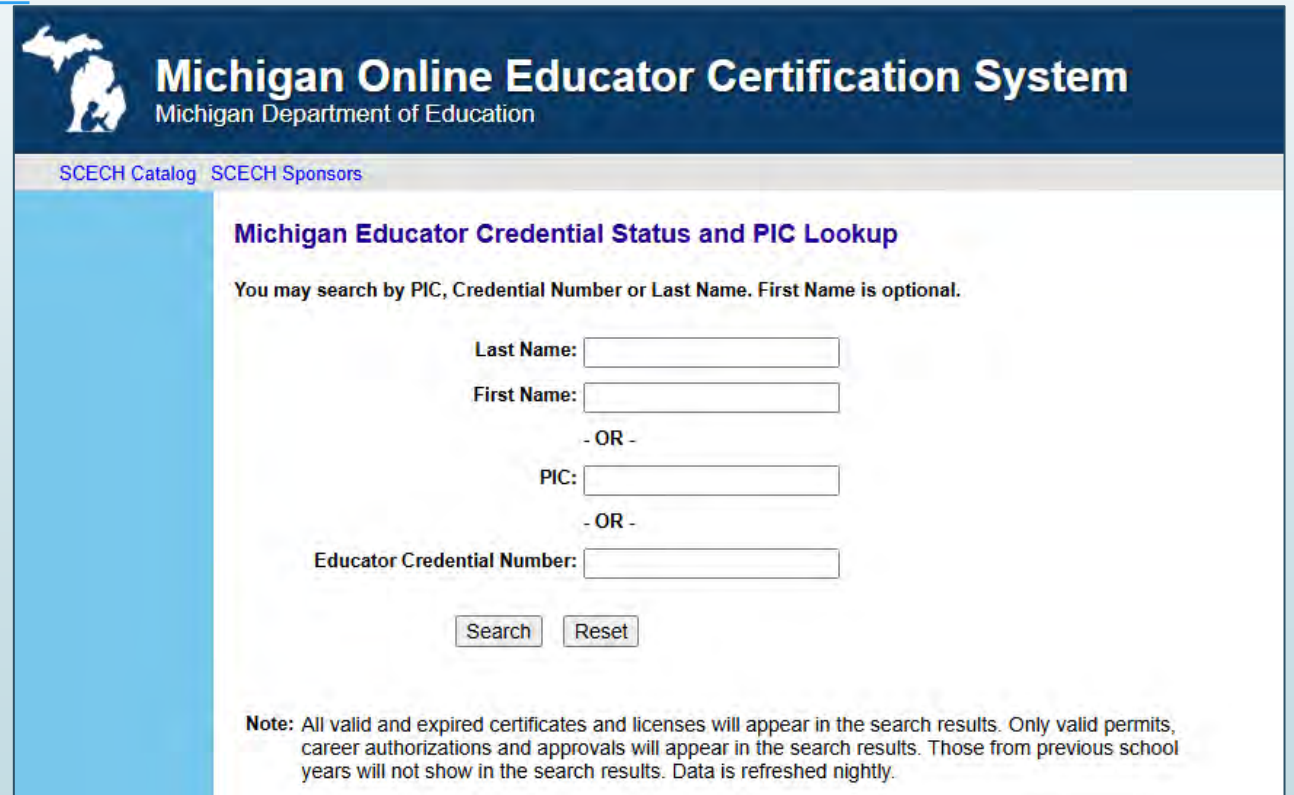
<https://www.michigan.gov/mde/services/ed-serv/ed-cert/cert-guidance>

The screenshot shows the 'Certification Guidance' page on the Michigan Department of Education website. The page is organized into several sections:

- Becoming An Educator**
 - New to Education**: Learn more about pathways to becoming a certified educator.
 - Becoming a Michigan Teacher**
 - [Becoming a Special Education Teacher in Michigan](#)
 - Alternative Routes to Teacher Certification**
 - [Expedited Preparation Programs](#)
 - [Becoming a School Social Worker](#)
 - Moving to Michigan**: Credentials earned in another state or country may differ from Michigan programs and credentials; however, the department attempts to match certificates, grade levels, and content endorsements as closely as possible.
 - Out of State Applicants**
 - Out of Country Applicants**
 - Adding an Endorsement**: Learn more about how to expand the grade levels or content areas of your existing Michigan teaching certificate.
 - [Adding an Endorsement to a Valid Certificate](#)
- Certification and Renewal**
 - Teacher**
 - School Administrator**
 - School Counselor**
 - School Psychologist**
 - School Social Worker**
- Additional Guidance**
 - Application and Requirements**
 - [Michigan Test for Teacher Certification \(MTTC\)](#)
 - [Checking For Application Status](#)
 - [Revised Certification Structure](#)
 - [Educator Certificate Types](#)
 - [Criteria for Accurate Teacher Application Documentation](#)
 - [Logging DPPD](#)
 - [Nullification Process](#)
 - Resources**
 - [The Anatomy of a Teaching Certificate](#)
 - [Currently Available Endorsement Areas](#)
 - [Alternative Route Providers](#)
 - [Approved Providers of Courses for First Aid and CPR](#)
 - [Frequently Asked Questions on Michigan Educator Certification](#)
 - [Military](#)
 - [National Board for Professional Teaching Standards and National Board Certification](#)

Michigan Teacher Certification Lookup Tool

<https://mdoe.state.mi.us/moecs/publiccredentialsearch.aspx>



The screenshot shows the Michigan Online Educator Certification System interface. At the top, there is a dark blue header with the Michigan Department of Education logo and the text "Michigan Online Educator Certification System" and "Michigan Department of Education". Below the header, there are two links: "SCECH Catalog" and "SCECH Sponsors". The main content area is titled "Michigan Educator Credential Status and PIC Lookup" and includes the instruction "You may search by PIC, Credential Number or Last Name. First Name is optional." There are four search input fields: "Last Name:", "First Name:", "PIC:", and "Educator Credential Number:". Each field is followed by a text box. Between the "First Name" and "PIC" fields, and between the "PIC" and "Educator Credential Number" fields, there is a "- OR -" separator. At the bottom of the search area, there are two buttons: "Search" and "Reset". A note at the bottom of the page states: "Note: All valid and expired certificates and licenses will appear in the search results. Only valid permits, career authorizations and approvals will appear in the search results. Those from previous school years will not show in the search results. Data is refreshed nightly."

Michigan Online Educator Certification System
Michigan Department of Education

[SCECH Catalog](#) [SCECH Sponsors](#)

Michigan Educator Credential Status and PIC Lookup

You may search by PIC, Credential Number or Last Name. First Name is optional.

Last Name:

First Name:

- OR -

PIC:

- OR -

Educator Credential Number:

Note: All valid and expired certificates and licenses will appear in the search results. Only valid permits, career authorizations and approvals will appear in the search results. Those from previous school years will not show in the search results. Data is refreshed nightly.

Section 25e - How it works...

Calculations: CEPI Financial Calendar



Center for Educational Performance and Information

2024-25 Section 25e Financial Calendar

September						
S	M	T	W	TH	F	S
		3	4	5	6	
1	2	1/105	2/104	3/103	4/102	7
	9	10	11	12	13	
8	5/101	6/100	7/99	8/98	9/97	14
	16	17	18	19	20	
15	10/96	11/95	12/94	13/93	14/92	21
	23	24	25	26	27	
22	15/91	16/90	17/89	18/88	19/87	28
	30					
29	20/86					

December						
S	M	T	W	TH	F	S
	2	3	4	5	6	
1	65/41	66/40	67/39	68/38	69/37	7
	9	10	11	12	13	
8	70/36	71/35	72/34	73/33	74/32	14
	16	17	18	19	20	
15	75/31	76/30	77/29	78/28	79/27	21
	23	24	25	26	27	
22						28
	30	31				
29						

Section 25e - How it works...

CEPI MSDS Auditor User Guide (pgs. 31-41)

When?	Who?	Activities
After Fall General Collection certification deadline, prior to Spring Count Date, within 30 days of the transfer	District users	<ol style="list-style-type: none">1. Submit Student Record Maintenance records containing the Section 25 Component2. Run quality review and certify the SRM Collection.
Upon SRM Collection certification, through April 15	ISD auditors	<ol style="list-style-type: none">3. Review requests via the "Manage Section 25 Requests" screen.4. Approve, edit and deny requests
Upon auditor denial (if applicable)	District users	If necessary, resubmit requests via new SRM records and certify the SRM Collection.
Upon auditor approval (if applicable)	CEPI	5. Modify the DS4061/DS4120 and Audit Narrative
Second business day of every month	MDE	6. Office of State Aid and School Finance extracts aggregate FTE counts for each district to process state aid payments. Requests must be approved by this date to be reflected in that month's payment.

Section 25e

Pupil Membership transfers between day after count and the day before the Supplemental count. Section 5-Q-B (Pupil Membership Auditing Manual - PMAM)

- ❖ The pupil met the pupil membership eligibility requirements pursuant to Section 6(4) or 6(6) of the State School Aid Act (MCL 388.1606(4) or MCL 388.1606(6)) and any other applicable statute on the pupil membership count day.
- ❖ The pupil was registered, enrolled, and participating in the course(s) pursuant to Section 6(4) and Section 6(8) of the State School Aid Act (MCL 388.1606(4) and MCL 388.1606(8)) on the pupil membership count day.
- ❖ The pupil was claimed in membership on the pupil membership count day.
- ❖ The pupil transfer occurred between the pupil membership count day and supplemental count day of the current school year.
- ❖ The request for a membership transfer under Section 25e was submitted not more than 30 days after the pupil enrolled.
- ❖ The pupil met the pupil membership eligibility requirements pursuant to Section 6(4) or 6(6) of the State School Aid Act (MCL 388.1606(4) or MCL 388.1606(6)) and any other applicable statute in the district claiming the pupil under Section 25e.

Section 25e

Auditing Requirements

- ❖ Verify supportive documentation provided by the district.
- ❖ Verify that the SRM Section 25e component was submitted and **CERTIFIED** within the 30 day timeline.
- ❖ Wait at least one week from the certification date to allow for a previous district to contest the request - Common conflicts:
 - 1st date of attendance;
 - 21f courses that were paid for by previous district and would not be eligible for claim by the receiving district;
 - UIC Conflict - receiving district used an incorrect UIC.
 - It is the previous districts responsibility to notify their auditor of any anomalies.
- ❖ Auditor must select a random sample during review. Many auditors review all requests.
 - Membership (Residency documentation - SOC if 2nd semester)
 - Enrollment (Signed enrollment forms)
 - First date attendance (attendance records)
- ❖ Approval or denial must be processed no later than April 1, 2025.
 - TIP: Try to process all initial claims PRIOR to the end of the audit cycle so that districts may file an appeal.
- ❖ All outstanding claims (including appeals) must be processed **no later than, April 15.**
 - TIP: Do not leave any claims in pending status or you may get a courtesy email from CEPI.

Section 25e - Sample Transfer Schedule

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

Section 25e - Sample Transfer Request Form

MPAAA Form

5-Q-B: SECTION 25E PUPIL MEMBERSHIP TRANSFERS			
District			School Year
INSTRUCTIONS: Complete for an enrollment after Fall Count Date through Day before Spring Count Date.			
Student Legal Name (Please type/print)	(First)	(Middle)	(Last)
Date of Birth	UIC	Current Grade Level	
Enrollment Date	Date of First Full Day of Attendance		
Enrolling Building			Building Code
Resident (Y/N)	If No, Resident District Name	Resident Code	
Previous School Name			
Last day attended at previous school	District Code	ISD Code	
District that Claimed Pupil in Fall Count			
Last day attended at reported school	District Code	ISD Code	
Date of Section 25 SRM	District Contact		
District Contact Email	Phone Number		
Principal Authorization to proceed to claim FTE	Approved	Denied	
Principal Signature			Date
Application Sent to Auditor (Date)			
Supporting Documentation Sent to Auditor (Date)			
Ran Quality Review and Certified the SRM Collection (Date)			
NOTES:			

ISD AUDITOR USE ONLY				
Pupil's Enrollment & Membership Information in New District				
Building	Grade	Date Enrolled	First Date of Attendance	
GE			# Virtual	Sec
FTE	SE FTE	SE Prog Code	Virtual	Courses
			Sec 53	24
Documentation: The following documents were submitted.				
Copy of parent/guardian completed enrollment form with signatures and date				
FTE claimed in October membership:	GE	SE	53	
Verification with previous ISD if applicable:	Date	Comment		
Documentation reviewed:	Date	Comment		
Request Approved	Request Denied	CEPI Adjustment	Manual Adjustment	
<i>This verifies that documentation was reviewed, October FTE verified, SRM submission verified, previous ISD contacted if applicable, and appropriate approval, denial, or adjustments has been made in MSDS.</i>				
			Signature	Date
NOTES:				

Don't be Shy...Ask Away!



GAD - Graduation and Dropout Review

- ❖ **GAD Appeals Window (August 5 - September 11, 2024)**
- ❖ Preliminary GAD (Graduation and Dropout) Rates for Active Cohorts (2022, 2023, & 2024)
 - Auditor checks each districts rates for reasonableness
 - Send the districts a copy of the preliminary rates. (See sample below)
 - What can you tell me about the report below? Do you notice a potential issue?

2021 Cohort 4-Year, 2020 Cohort 5-Year and 2019 Cohort 6-Year Graduation Rate Report

SAMPLED Public Schools (50XXX)

Last Updated: 7/28/2021

2021 Cohort 4-Year Rates Building	Cohort Status					Cohort	
	Cohort Total	On-Track Graduated	Dropped (Reported & MER)	Off-Track (Continuing & Graduated)	Other Completer (GED, etc.)	Graduation Rate	Dropout Rate
District	198	140	29	29	0	70.71%	14.65%
Virtual Academy (0XXXX)	37	8	13	16	0	21.62%	35.14%
Sample High School (00XXXX)	149	131	6	12	0	87.92%	4.03%
International Academy of Macomb (09886)	5	0	5	0	0	0.00%	100.00%

GAD - Graduation and Dropout Review

❖ GAD Audit Window (Early to Mid-October through - Early December)

- Sample each district's buildings (Gr 9-12) that are on the audit schedule.
- Audit Samples Sizes
 - Graduated Codes (2% each category) (01, 02, 03, 04, 05, 06, 20, 21, 40, 41)
 - If error rates are above 5% - Expand the samples (10%) until below 5%.
 - Exempt Codes (09, 12, 14, 15)
 - TIP: 12 - Deceased (you may want to search public records in advance for the sampled students).
 - If error rates are above 5% - Expand the samples (10%) until below 5%.
- Audit Findings
 - Expand samples if above 5%.
 - Auditor discretion - if auditor determines that findings are isolated within a sub-population, the auditor may use informed professional judgement and focus the expansion to the sub population.
 - Adjust in GAD as an audit finding. Change exit status code to 16 (Unknown).
 - Complete a GAD audit form. (See next slide)
 - Share findings with the district.

GAD - Graduation and Dropout Review

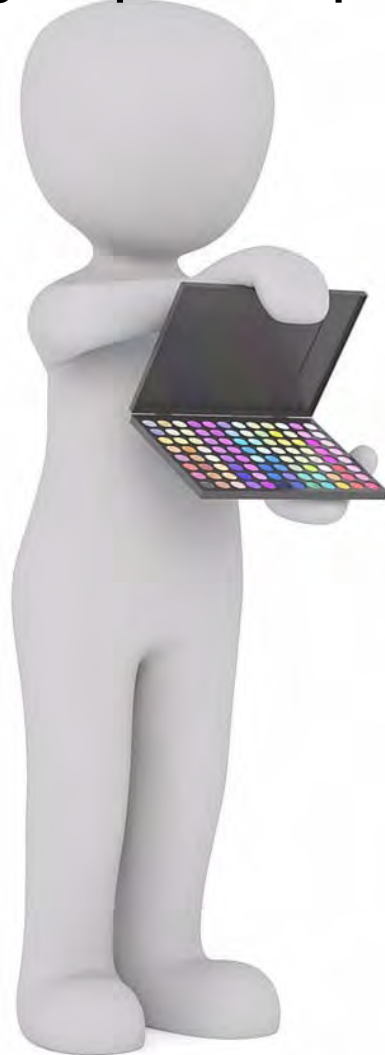
❖ GAD Acceptable Exit Status Documentation

Exit Status	Definition	Allowable Documentation
01, 02, 03, 04, 05, 06, 20, 21, 40, 41	Graduated or completed	<ul style="list-style-type: none"> • Official transcript or diploma. • Official alpha list of graduates/completers from the student management software, which includes pupil's name, UIC, date of birth and MSDS completion status; sorted by building, then by completion status, then by pupil's last name. • Exit Status 40 requires a high school transcript and documented proof of one of the following items: <ul style="list-style-type: none"> ○ MEMCA Certificate/Advanced Certificate ○ At least 60 college credits ○ An associates degree ○ Professional Certification
09	Moved out of state	<ul style="list-style-type: none"> • Request for student records from a receiving public or private high school or an educational program (that culminates in a regular high school diploma). • Written record of a response from an official in the receiving school or program acknowledging the student's enrollment. • For migrant pupils, documentation of student's out of state enrollment in the federal Migrant Student Information Exchange. • Note: USED has ruled that a conversation with a parent or neighbor of a student, for instance, is NOT considered official written documentation of a transfer. The one exception is that if a parent informs a school administrator that the family is leaving the country, the school administrator may document this conversation in writing and include it in the student's file.

Exit Status	Definition	Allowable Documentation
12	Deceased	<ul style="list-style-type: none"> • Confirmation from student management software that student is listed as deceased in the software. • Obituary, other newspaper article. • Program from the funeral/memorial service. • Written statement from the parent or guardian. • Death certificate.
14	Enrolled in home school	<ul style="list-style-type: none"> • Written parental statement. • Pupil withdrawal form signed by the parent/guardian or qualified student indicating pupil is being home schooled. • Parental record request confirming pupil is homeschooled.
		<ul style="list-style-type: none"> • Statement by attendance officer (truancy officer) verifying that compulsory attendance requirements are met. • Note: USED has ruled that a conversation with a parent or neighbor of a student, for instance, is NOT considered official written documentation of a transfer.
15	Enrolled in nonpublic school	<ul style="list-style-type: none"> • Request for student records from a receiving public or private high school or an educational program (that culminates in a regular high school diploma). • Written record of a response from an official in the receiving school or program acknowledging the student's enrollment. • Note: USED has ruled that a conversation with a parent or neighbor of a student, for instance, is NOT considered official written documentation of a transfer.

GAD - Graduation and Dropout Review

❖ GAD Audit Findings Report Sample



2021 GAD Audit Report Findings

District:	Sample Community Schools
Auditor:	Sample Lead Auditor
Date:	December 1, 2021

The GAD Audit was performed as part of our field audit for building: **SAMPLE HIGH SCHOOL**

Field Audit--Graduates/High School Completers

We sampled 2% percent (total 1500 sampled 30) of Graduates/High School Completers (01, 02, 03, 04, 05, 06, 20, 21, 40, 41) and found 0 errors.

Error rate 0%

Exempt Exit Codes

We sampled 5% percent (total 200 sampled 10) of exit codes (9, 12, 14, 15) and found 0 errors.

Error rate 0%

Exit Code Change Requests

Pursuant to the GAD audit standards, we conducted a 100 percent audit of the exit code change requests for your district:

- Number of exit code changes requested: 40
- Number of exit code change requests approved: 35
- Number of exit code change requests denied: 02

Unable to process 5 requests due to cohort years out of range:

- 2333333333 Palmer, Mosey – Cohort year 2017
- 2222222226 Rolex, Valdir – Cohort year 2016

The exit code change requests were denied because they were not supported by the required exit code documentation.

GAD - Graduation and Dropout Review

❖ GAD Timeline for districts



CEPI is pleased to announce that appealable district graduation and dropout rates are now available in the Graduation and Dropout Application. You are not to share these data outside of your administration and are to use them for data review purposes only.

The Graduation Rate Appeals Window remains open in the MSDS. This appeals window will be your final opportunity to review and correct the data used to calculate your graduation rate in advance of rate publications.

District Action:

- Please carefully review these rates via the Graduation Rate Report in the GAD application.
- Please carefully review the Cohort Student List report in the MSDS for the 2024, 2023 and 2022 cohort years.
- Submit any necessary cohort year change requests and exit status corrections in the MSDS.
- Ensure that you have reported your end-of-summer graduates in the SRM Collection if they were not reported in the EOY General Collection. For students to be considered on-time graduates, the "As of Date" and "District Exit Date" for the student records must be on or before August 31.
- Please review your list of GAD and MSDS authorized users (located at the end of this message). To request new access or make changes, please visit CEPI's [Application Security Forms webpage](#).

ISD Auditor Action:

- Review district appealable graduation and dropout rates for reasonableness. Please follow up with district users on questionable rates so they can address these issues during the appeal window.
- October 7, 2024 – November 27, 2024:
 - Complete the cyclical exit status audit as per the Pupil Auditing Manual.
 - Exit status corrections from districts not submitted by the close of the appeals window can only be changed through an audit finding, supported with documentation submitted by the district to the ISD.

Feel free...Ask Away!





Carrie Haubenstricker, Genesee ISD - chaubenstricker@geneseeisd.org

Shannon Rea, C.O.O.R. ISD - reas@coorisd.net

Julie Ziesemer, Washtenaw ISD - jziesemer@washtenawisd.org