



# Pupil Accounting 101... Reporting and Best Practices

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**Session 150f**





# Agenda

- ☐ Get To Know Your Auditor
- ☐ Manuals
- ☐ School Calendars
- ☐ Waivers
- ☐ Teacher Certification
- ☐ Schools of Choice
- ☐ Section 25e and Section 23a
- ☐ Pupil Accounting Timelines



# Get To Know Your Auditor

The best practice you can have is to be proactive in discussing a new program the district wishes to offer prior to implementation.

- ❑ This gives the auditor a chance to become familiar with the program prior to the audit.
- ❑ It gives the district a chance to identify potential issues that could result in the loss of funding prior to implementation.

# Manuals

## ☐ Pupil Accounting Manual (PAM)

- ☐ The Playbook
- ☐ Sections 1-4 apply to all districts and enrollments
- ☐ Sections beginning with 5 or 6 are “specialized”

## ☐ Pupil Membership Auditing Manual (PMAM)

- ☐ This is what your auditors follow

## *Pupil Accounting Manual 2023-2024*

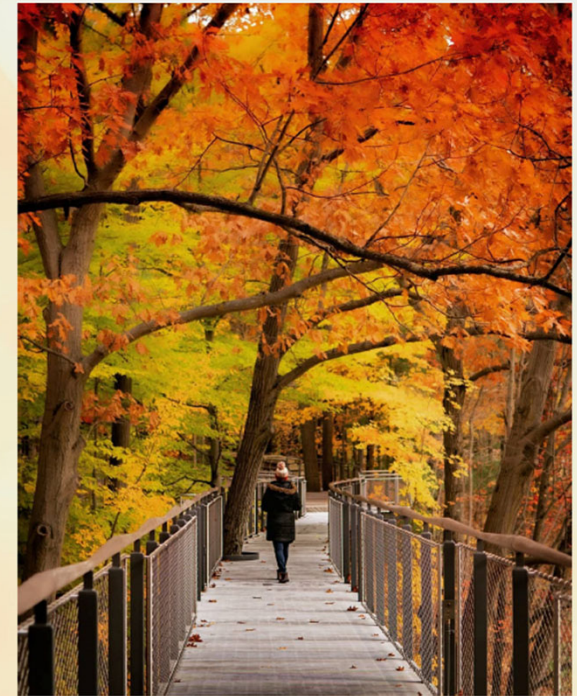



Image courtesy of Dinesh  @\_dineshdon\_

State Aid School Finance  
Office of Financial Management

**MICHIGAN**  
Department of  
Education

# School Calendars

- ☐ Must meet the 1,098 hour requirement
- ☐ Must meet the 180 day requirement
  - ☐ Hours vs Days – Two Separate Requirements
  - ☐ Need 180 days with attendance at or above 75%
- ☐ Instruction must be scheduled for count day
- ☐ If you have a Labor Day waiver, district must not have instruction scheduled on the Friday before
- ☐ ISD Common Calendar
  - ☐ Winter and Spring Breaks





# School Calendars

## ☐ Make-up Days

- ☐ Ensure that make-up days are part of the negotiated calendar
- ☐ May want to end school week on a Wednesday
- ☐ Reschedule at the end of the year -> 60% attendance
- ☐ There is nothing restricting a district from rescheduling instruction for a Saturday

## ☐ Forgiven time

- ☐ First Six
- ☐ Additional Forgiven Time
  - ☐ Must have 6 canceled days
  - ☐ Cannot grant before days needed
  - ☐ Cannot be used for attendance issues

# School Calendars

- ❑ 15 Days of Instructional Time Provided Under 21f
  - ❑ District created a plan for providing virtual instruction
  - ❑ Plan is board approved
  - ❑ Notice provided to impacted pupils and parents/guardians prior to implementation
- ❑ Use of these days are limited to:
  - ❑ Emergency closures (canceled due to circumstances beyond control of school)
  - ❑ Student testing days, including but not limited to state assessment days
  - ❑ Professional development purposes (separate from 38 hours district-wide PD)



# Waivers

- ❑ All requests through online form; hard copies not sufficient
  - ❑ [Pupil Accounting Information/Waivers/Program Guidance](#)

## ❑ #ThingsYourAuditorWillAskFor

### Waiver Information

Common Calendar Waiver  
Labor Day Waiver  
Alternative Count Day Waiver  
Schools of Choice Waiver  
Additional Forgiven Days Waiver  
Travel Time Waiver  
Days / Hours Waiver (OEII)





# Teacher Certification

- ❑ 100% Audit of Staff
- ❑ Two separate deductions
  - ❑ 388.1763 – Salary Deduction
    - ❑ Prorated to represent time without proper certification
  - ❑ 388.1606 – Membership Deduction
    - ❑ Deduction as of certification status on count day



# Teacher Certification

- ❑ School district shall hire and contract with qualified teachers  
MCL 380.1231
- ❑ If district partners with an education management organization for drop out recovery (23a), teacher may be employed by district or contracted through the education management organization
- ❑ If unsure, look into [Substitute Teacher Permits](#)



# Schools of Choice

- ❑ 388.1705 / 388.1705c
  - ❑ Unlimited or Limited Slots
- ❑ Students enrolled under 388.1705c
  - ❑ A best practice would be to form an agreement with the resident district whenever a 105c student is enrolled, regardless of the need for services, before the student attends the schools of choice district.
  - ❑ Once a student has attended, the only option is to amend the agreement. This may mean that the 105c district ends up picking up the added costs...

# Section 25e and Section 23a

- Section 25e of the State School Aid Act (MCL 388.1625e)
  - Proration of FTE membership for pupils who transfer from one district to another district between the Fall Count and Spring Count
  
- Section 23a of the State School Aid Act (MCL 388.1623a)
  - Eligible districts operating a dropout recovery program
  - Claim one-twelfth (1/12) of a FTE membership for each month that an eligible pupil was enrolled in the program and was in full attendance
  - The maximum FTE membership is 1.25 FTE

# Important Timelines

## STUDENT COUNT DAY AND SCHOOL FUNDING INFORMATION

### GENERAL INFORMATION

- The count days and school funding are mandated through the [State School Aid Act](#).
- Count Day is when all public schools in Michigan tally the number of students attending their schools.
- Count information is critical to districts, because each student translates into state funding.
- LEA and ISD state aid is based on the number of students legally enrolled on or before count day.

### ATTENDANCE REQUIREMENTS

Pupils must be in attendance and receive instruction in all classes on the count day. If a student is not in attendance, they may be counted if:

- The student has an excused absence and attends within 30 calendar days following count day.
- The student has an unexcused absence and attends within 10 school days following count day.
- The student is suspended and attends within 45 calendar days following count day.

Note: Local school boards distinguish between excused and unexcused.

### COUNT STABILITY

Possible ways school districts can maintain or increase pupil counts:

- Encourage students to attend on count day.
- Being vigilant to identify and report students absent on count day.
- Attract and retain new and prior students.
- Prevent or reduce the number of students dropping out of school.

### MEMBERSHIP BLEND

The calculation schools receive is based on a blend of both spring and fall student count (membership) data. The blend is based on the prior school year's spring count, and the current school year's fall count.

- Spring counts occur on the 2nd Wednesday in February and represent 10% of state funding.
- Fall counts occur on the 1st Wednesday in October and represent 90% of state funding.

### IMPORTANT DATES FOR UPCOMING SCHOOL YEARS

Sch Yr	Count	Count Date	5th Wed After Count	6th Wed After Count	Audit Deadline
2023	Fall	October 4, 2023	November 8, 2023	November 15, 2023	March 20, 2024
2024	Spring	February 14, 2024	March 20, 2024	March 27, 2024	July 31, 2024
2024	Fall	October 2, 2024	November 6, 2024	November 13, 2024	March 19, 2025
2025	Spring	February 12, 2025	March 19, 2025	March 26, 2025	July 30, 2025
2025	Fall	October 1, 2025	November 5, 2025	November 12, 2025	March 18, 2026
2026	Spring	February 11, 2026	March 18, 2026	March 25, 2026	July 29, 2026
2026	Fall	October 7, 2026	November 11, 2026	November 18, 2026	March 24, 2027
2027	Spring	February 10, 2027	March 17, 2027	March 24, 2027	July 28, 2027
2027	Fall	October 6, 2027	November 10, 2027	November 17, 2027	March 22, 2028
2028	Spring	February 9, 2028	March 15, 2028	March 22, 2028	July 26, 2028
2028	Fall	October 4, 2028	November 8, 2028	November 15, 2028	March 21, 2029
2029	Spring	February 14, 2029	March 21, 2029	March 28, 2029	August 1, 2029

## STUDENT COUNT DAY AND SCHOOL FUNDING INFORMATION (CONT.)

### Table Heading Descriptions

Sch Yr: The band of time representing the academic year.

Count: Indicates whether the dates relate to the Fall or Spring count day.

5th Wed After Count: The deadline for submitting count data to the Center for Educational Performance and Information.

6th Wed After Count: The deadline for certifying submitted count data.

Audit Deadline: The date by which the pupil membership auditor must certify the audited count data.

### SCHOOL CANCELLATION ON COUNT DAY

If instruction is cancelled on count day due to conditions not within the control of school authorities, with the approval of the State Superintendent, the affected instructional programs must use the immediately following day on which the district resumes session for count purposes. Note: Although this allows the count to take place on the next day in session, districts may only count students enrolled in the district on or before the legislated count date.

### COUNT DAY INTERSECTS WITH A DAY OF RELIGIOUS OR CULTURAL SIGNIFICANCE

If count day intersects with a day of religious or cultural significance, as determined by the district or intermediate district, the immediately following day on which school is in session in the district or building may be used for count purposes.

### SCHOOL, DISTRICT AND ISD INFORMATION

- [Number of Schools, Districts, ISDs and PSAs in Michigan](#)
- [School District Demographics](#)
- [School District Maps](#)
- [School Statistics \(CEPI\)](#)
- [MI School Data](#)

### PUBLIC SCHOOL FINANCE INFORMATION

- [State Aid Financial Status Reports](#)
- [State School Aid Update](#)
- [State Aid Payment Calculation](#)
- [State Aid Payment Information](#)
- [Pupil Accounting Information](#)



# Questions

## State Aid

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# Questions

Genesee Intermediate School District

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