



Pupil Accounting 101...

Reporting and Best Practices

Carrie Haubenstricker, Genesee ISD
Nicole Snyder, Calhoun ISD

Session 150c



Agenda

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

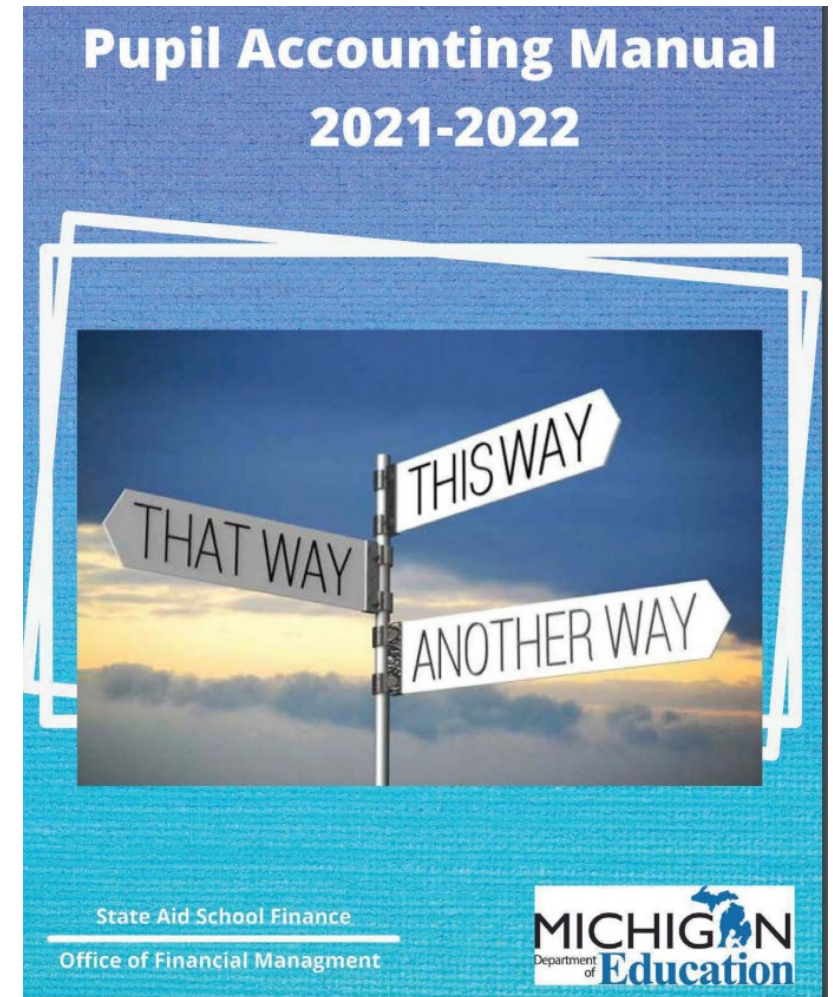
Get To Know Your Auditor

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.

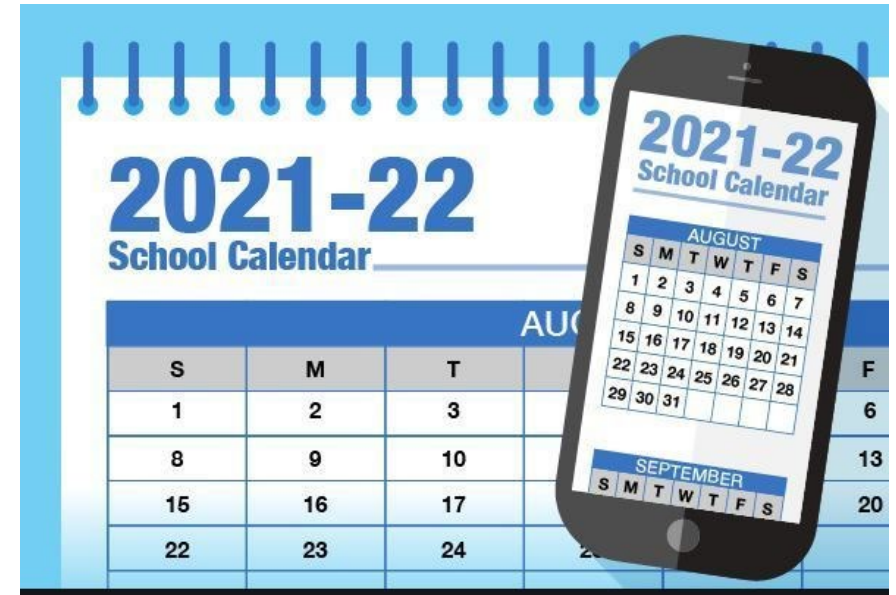
Manuals

- ❑ 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



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

Waivers

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

❑ #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

- ❑ Teachers must be employees of the district:
MCL 380.1231
- ❑ Except if course is a statewide virtual provided under 21f and your district is not the course provider.
- ❑ Except if you are a PSA that does not directly contract with staff.

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
2018	Fall	October 3, 2018	November 7, 2018	November 14, 2018	March 20, 2019
2019	Spring	February 13, 2019	March 20, 2019	March 27, 2019	July 31, 2019
2019	Fall	October 2, 2019	November 6, 2019	November 13, 2019	March 18, 2020
2020	Spring	February 12, 2020	March 18, 2020	March 25, 2020	July 29, 2020
2020	Fall	October 7, 2020	November 11, 2020	November 18, 2020	March 24, 2021
2021	Spring	February 10, 2021	March 17, 2021	March 24, 2021	July 28, 2021
2021	Fall	October 6, 2021	November 10, 2021	November 17, 2021	March 23, 2022
2022	Spring	February 9, 2022	March 16, 2022	March 23, 2022	July 27, 2022
2022	Fall	October 5, 2022	November 9, 2022	November 16, 2022	March 22, 2023
2023	Spring	February 8, 2023	March 15, 2023	March 22, 2023	July 26, 2023
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

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.

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

Brian Ciloski - CiloskiB@Michigan.gov

Jessica Beagle - BeagleJ1@Michigan.gov

Audits

Caitlin Hengesbach - HengesbachC2@michigan.gov

Gloria Suggitt - SuggittG@Michigan.gov

Questions

Genesee Intermediate School District

Carrie Haubenstricker – chaubenstricker@geneseeisd.org

Calhoun Intermediate School District

Nicole Snyder - snydern@calhounisd.org