Center for Educational Performance and Information (CEPI)

FID User Guide

Fall 2017

Last Updated: 3/1/2017

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Introduction

The Center for Educational Performance and Information (CEPI) is responsible for collecting and reporting data on Michigan's K-12 public schools and students. CEPI oversees the Michigan Education Information System (MEIS), which serves as a comprehensive educational data repository for compiling information. In previous years, school districts submitted aggregated financial data (Form B) using the Education Data Network (EDN). The Financial Information Database (FID) application was developed to replace the EDN to facilitate a more streamlined method of financial data submission.

The FID User Guide is designed for district users of the application. This guide includes directions for using the FID application to upload and submit financial information and to generate reports.

FID Help Resources

Before using the application, familiarize yourself with the various help resources available. To download these help documents, please go to the CEPI website (http://www.michigan.gov/cepi). Click on "CEPI Applications" on the left-side navigation bar. A submenu will appear, from which you will click on "Financial Information Database." Be sure to check this page occasionally, as you will always find the most up-to-date information here.

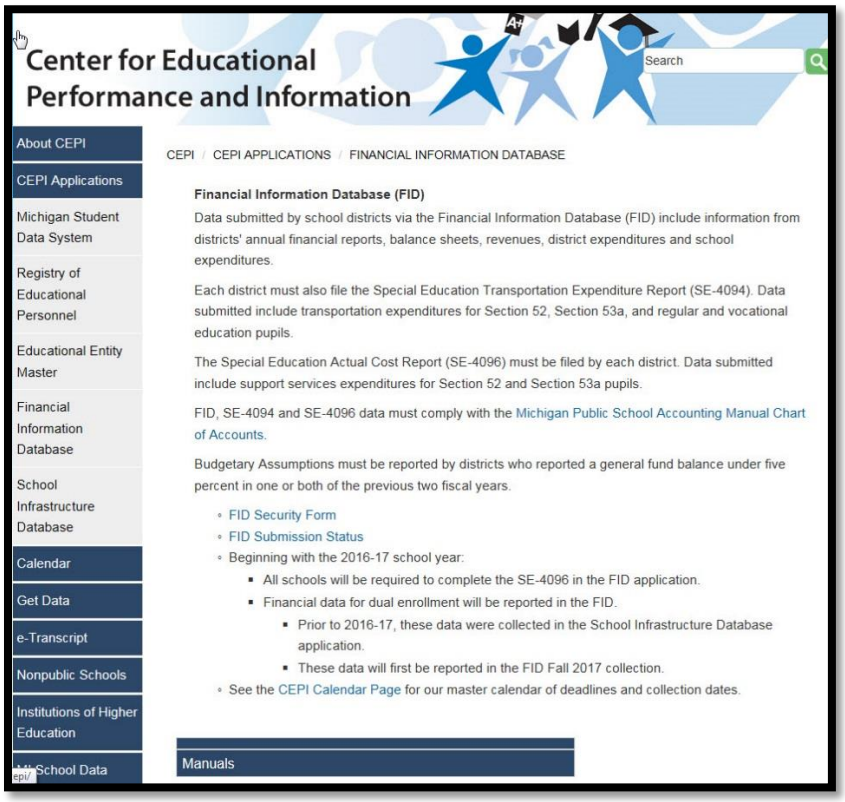


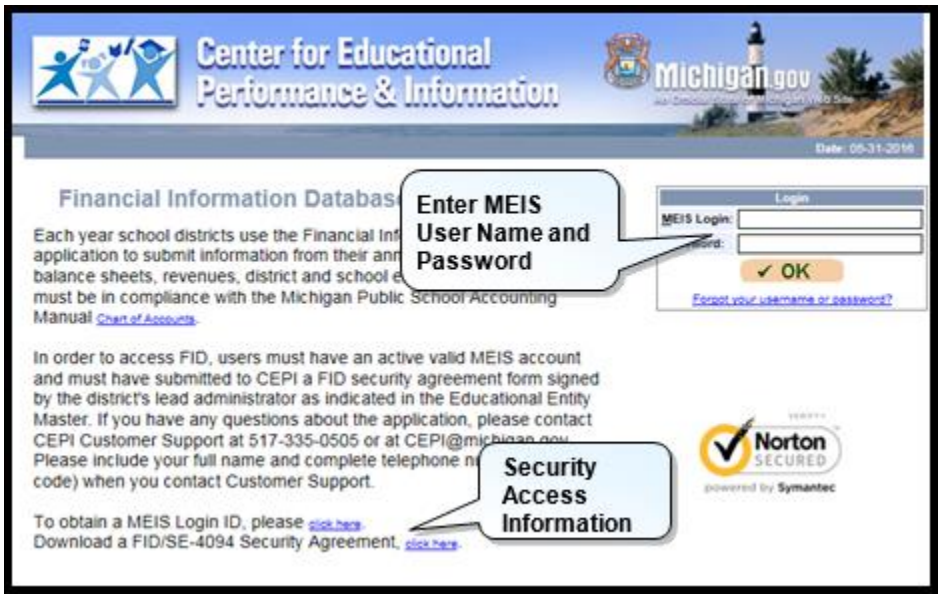
Chart of Accounts

FID supports submission of district financial data using account codes compliant with the Michigan School Accounting Manual Chart of Accounts. This submission process provides a level of financial data that facilitates compliance reporting and will facilitate informed decision-making at the school, state and federal levels.

A link to the Michigan Public School Accounting Manual Chart of Accounts is available in the publications section of the MDE Office of State Aid and School Finance website. The Chart of Accounts is contained within the "Appendix - Definitions for Accounting Codes," located on the Manual page. It is also available at the top of the FID web page.

Logging In

To access the FID Application, go to the FID Login page (https://cepi.state.mi.us/fid) or the CEPI website (http://www.michigan.gov/cepi) and click the FID button. Type your MEIS username and password, and then click the "Log In" button.



Your Account

To become an authorized user of the FID Application, you must first obtain an MEIS account. If you do not have an MEIS account, follow the link on the FID Login screen to obtain an MEIS Login ID.

Once you have an MEIS account, you must complete and submit a security agreement for the application. Follow the link on the FID login page to download a FID/SE-4094 Security Agreement.

If you are replacing an authorized user, you may need to complete and return an Authorized User Removal Request Form to have that person's permissions to the FID and any other CEPI applications removed.

Session Timeout

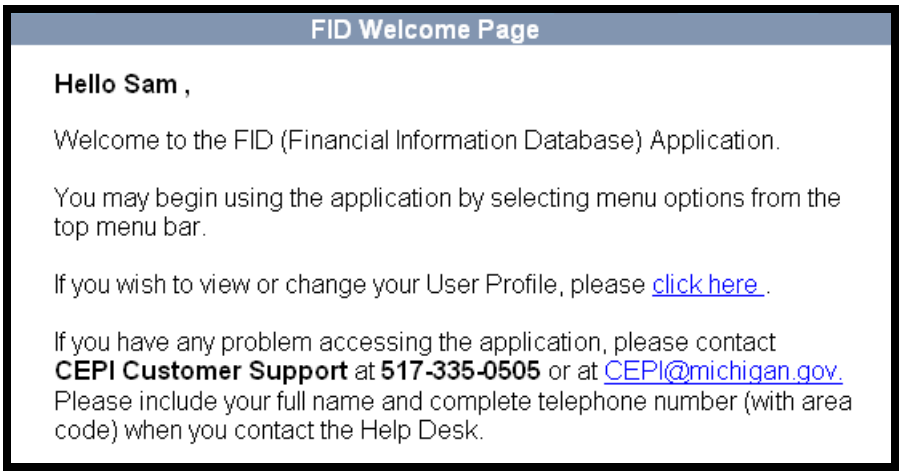
The login is needed to establish your identity and allow access rights to confidential data. Please remember that your session is tracked. If your session has been inactive for longer than 20 minutes, the system will end your session and you must log in again.

Entering FID for the First Time

If you are logging in to FID for the first time, or you have not confirmed your user profile, the application will display your user profile details. This screen allows a user to verify and update his/her profile information as required (this information is separate from your MEIS account). Should you need to change any of your information in the future, this screen is located in the Data Collection menu. Please note that this screen will continue to be displayed at log in until the User Profile information is confirmed.

Welcome Screen

If you have logged in to FID before and confirmed your user profile, the application will display the Welcome Page. This screen displays a salutation with the user's display name as entered in the User Profile.



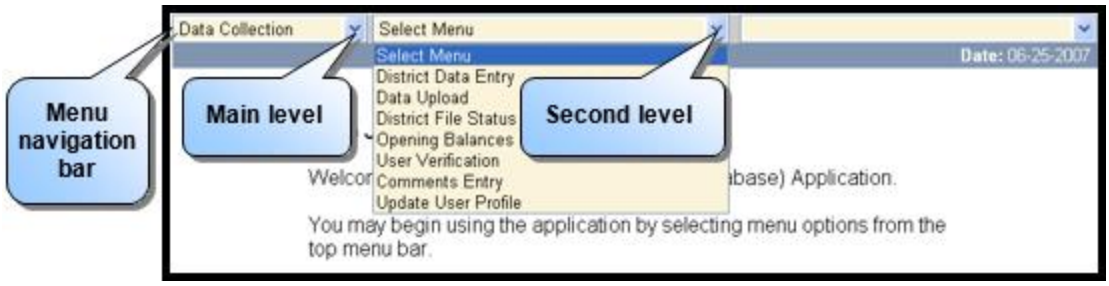
Menus

The gray toolbar located under the CEPI banner contains links to help users navigate and download additional help resources.

- **FID Home** – Use this link to return to welcome screen.
- **FID FAQ** – Use this link to view the Frequently Asked Questions. (Adobe Reader required.)
- **Contact CEPI** – Use this link to open a new page that lists CEPI contact information.
- **FID User Guide** – Use this link to view the User Guide (Adobe Reader required.)
- **Logout** – Use this link to log out of the application.

The menu bar located on the top of each screen is the application menu. Navigation through the application is accomplished through a series of drop-down menus and is divided into hierarchical levels. Selection in one menu will determine which functions are presented in the next menu. At the main level, you have two options: "Data Collection" and "Reporting." To make a selection at this level, click on the down arrow and then highlight your selection. In the example below, "Data Collection" has been chosen.

Once a function has been selected from the first drop-down list, the second drop-down list will become active. Follow the same procedure as before to highlight the desired function. Refer to the respective sections for details on each function and user instructions.



School District Information

If you are a user with multiple districts, you can change the district selection by entering the district code in the **School District** box and clicking the tab key. Alternately, you can select the menu button and select the desired district from the choices presented.

Data Collection

The Data Collection section is used by school districts to manually enter and upload their financial data to the FID. There are three basic steps through which data collection is completed:

1. **Data Entry/Upload.** The first actions that the District User must perform, in any order, are to place data into the application through District Data Entry and FID Data Upload.

2. **Error Correction.** After District Data Entry and Data Upload are completed, the application validates the data received against the Chart of Accounts. It also ensures that the data are submitted at least at the minimum level. Depending on the number of files in the queue, the validation process may take some time.

   You need to ensure that there are no errors indicated on the District File Status or Opening Balances screens. If errors exist, correct the respective file(s) and repeat steps 1 or 2 as required. Summarized information can also be reviewed through the User Verification screen. Please refer to individual sections for details on each of these processes.

3. **Submission.** Once all files are error-free and funds are in balance, you may "Submit" your data to CEPI using the District File Status screen. A complete checklist of the conditions required for the submit button to become enabled is located in the submission section of the User Guide.

New for Fall 2017

The items in this section are in development to be included in the Fall 2017 FID collection. This manual will be updated with more information when these items are completed.

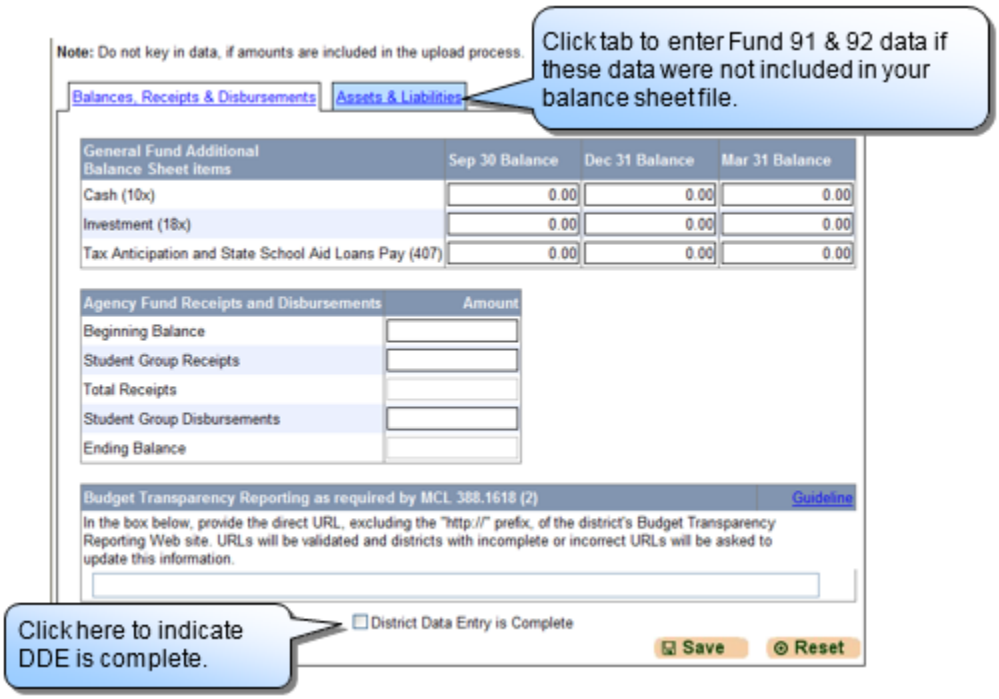
- **Deferred Inflows and Outflows Split**. In 2015-16, Fund 92 Major Class Code 195 was added to the District Data Entry Assets and Liabilities screen for reporting "Deferred Inflows and Outflows." For reporting 2016-17 data, this code has been split into two Major Class Codes. Major Class Code 195 will be used for reporting deferred outflows, while Major Class Code 495 will be used for reporting deferred Inflows. Both of these Major Class Codes will be able to be reported on the District Data Entry Assets and Liabilities section and through the file upload process. Deferred Inflows and Outflows are to be reported with fund 92 in the upload file with the new Major Class Codes.
- **Dual Enrollment Tuition and Fees.** Previously collected in the SID application, dual enrollment tuition and fees will now be collected in the FID. These data will need to be reported for each eligible school (grades 9-12) within the district. For each school, the amount of tuition and fees paid for by the district for eligible and participating students must be reported. An eligible student is a student enrolled in at least one high school class in

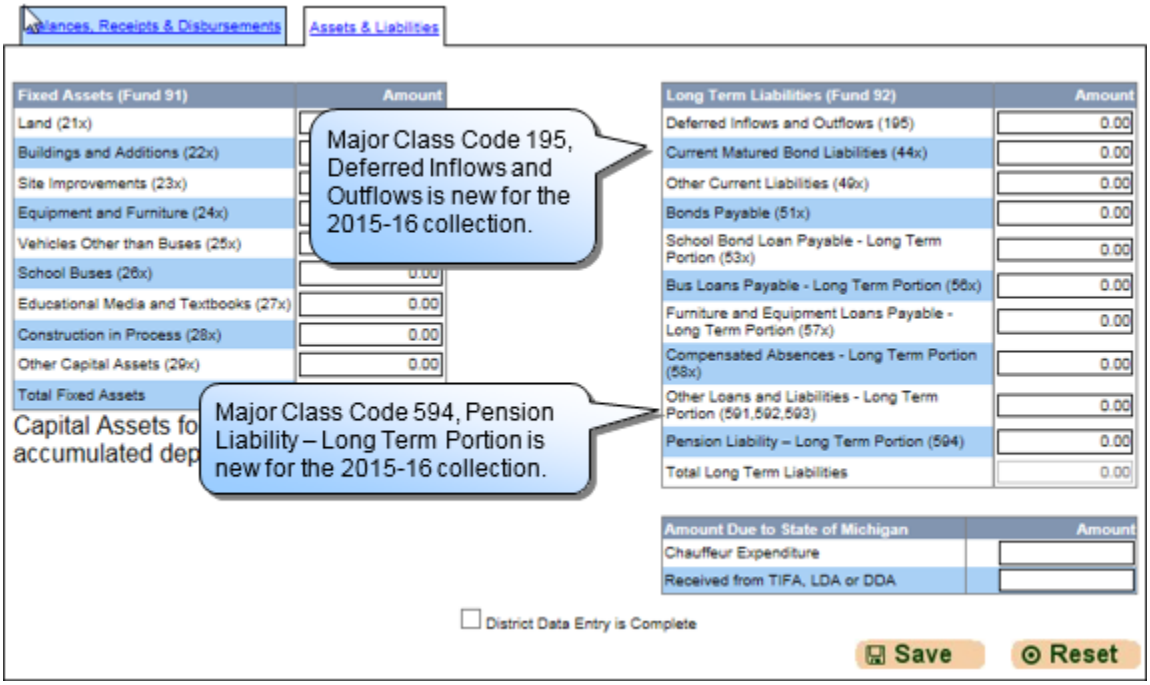
grades 9, 10, 11 or 12 and is also enrolled in a postsecondary institution during the district's regular academic year.

District Data Entry

District Data Entry is used to enter financial data that are not part of the data upload process. You may enter district data and upload financial data in any sequence. However, verification of financial data does not start until both district data entry and upload of all financial data has been completed.

To open the District Data Entry screen, select Data Collection from the first drop-down menu and District Data Entry from the second drop-down menu.





1. The District Data Entry screen is divided into two sections: "Balances, Receipts & Disbursements" and "Assets & Liabilities." Select the tab to navigate between the two screens.

2. Enter the amount for each applicable field. The quarterly balances and agency fund disbursements are optional items and do not need to be completed for submission. If you previously entered data and saved, the application will display all of the District Data Entry information.

   You do not need to enter the same information in data entry and in your uploaded files. For example, many districts will not include amounts for fund 91 (Capital Assets Accounts) or fund 92 (Long-term Liability Accounts) in their upload files and will key in these data in the District Data Entry screens. If you key in *and* upload a file with the same information, the uploaded file data will overwrite the amounts you have keyed in.

3. At the bottom of each screen are two buttons, **Save** and **Reset**. Use the **Save** option to save entered data, and use the **Reset** option to clear out any entered data.

4. Once both sections of data entry are complete, click the checkbox "District Data Entry is complete." When this box is checked, the status for "Data Entry" on the District Upload Status screen will appear as "Completed." Verification cannot proceed until this box is checked.

A confirmation message will be displayed when entering the screen after data entry has been marked completed and uploaded files are in accept status. Selecting "yes" to the prompt will allow you to make changes.

NOTE: For each field, the application determines whether the balance should be a Debit or Credit by default. If the entered amount is opposite (e.g., debit instead of credit) of what the system expected and the amount is less than zero, the application will display a confirmation message.

Budget Transparency Websites

The Budget Transparency Reporting box in District Data Entry replaces the former ISD Annual Website Report box.

Public Act 413 of 2004 amended the Revised School Code by adding section 620 (MCL 380.620), which requires each intermediate school district (ISD) to post certain information on its website by December 31 of each year. The 2009-10 School Aid Budget (PA 121 of 2009) contained language requiring each local education agency and public school academy to post similar information on its website by June 30 of each year.

State statute requires ISDs to provide the website location where this information can be accessed and should provide this URL in the Budget Transparency Reporting box. Statute does not require that LEA and PSA districts provide their website location, but they are encouraged to do so.

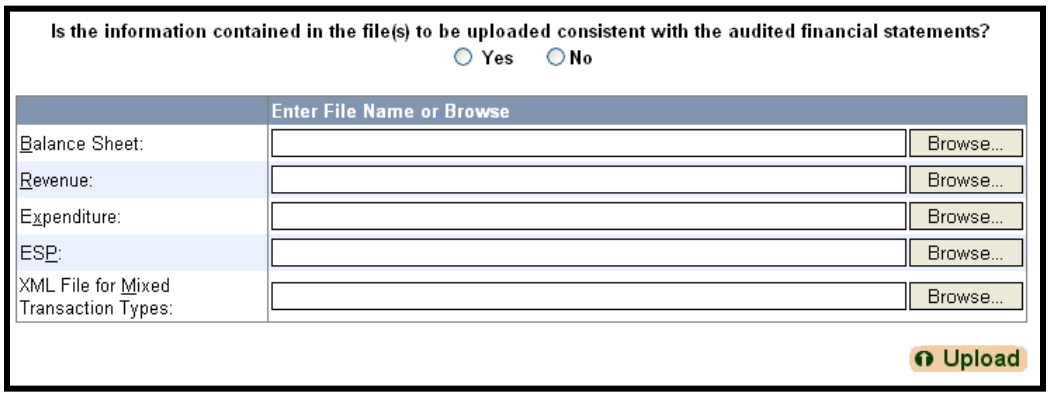
The system will validate the information provided in the Budget Transparency Reporting box to ensure that the entry is a valid URL. If the URL provided is invalid, the system will generate a warning message but will save the data. The warning message does not necessarily mean that the URL provided is invalid. Occasionally, websites may go down or security settings prevent servers from responding. If you receive a warning, verify the URL provided for any possible errors and, if necessary, make any modifications.

FID Data Upload

School districts can load their financial data using the FID data upload process. There is no restriction on the sequence of district data entry and data load. You may enter district data and upload financial data in any sequence. However, *verification of financial data does not start until the district data entry and upload of all financial data have been completed*.

Financial data files may be submitted using CSV, TXT or XML formats. Each CSV and TXT file must have a separate file for each transaction type, whereas XML files support multiple districts and multiple transaction types in one file. Refer to the "Appendix A – File Layouts" section for details on file layouts.

To open the Data Upload screen, select "Data Collection" from the first drop-down menu and "Data Upload" from the second drop-down menu. The Data Upload screen is displayed as shown below.



Before you can upload, they must first confirm that the files they intend to upload are consistent with the audited financial statements by clicking on the radio button adjacent to "Yes." If "No" is selected, you will not be allowed to continue with the file upload.

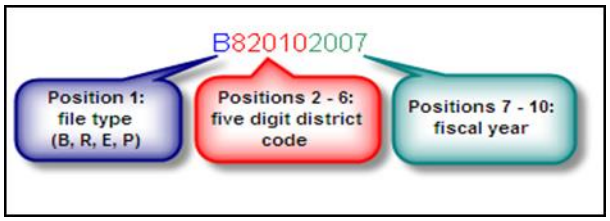
1. Click on **Browse** to select the file path and name from your computer for the specified file. Be sure that the file name conforms to the naming convention as described below. It is suggested that files be uploaded one at a time.

   File Naming Convention - When creating files, ensure that the file name conforms to the file naming standards. Files that do not meet these criteria cannot be uploaded.

   - **Position 1** – File Type (B, R, E, and P for Balance Sheet, Revenue, Expenditure and Education Service Provider, respectively). If the file type does not match the file load type, you will see the following information message: "Mismatch in file type. First character of file type should be <file load type>."

- **Positions 2 – 6** – School District. If the file district number does not match the school district in the control information, you will see the following warning message: "District Operating Number does not match District Operating Number in file naming convention."

- **Positions 7 – 10** – Fiscal Year. If the file fiscal year does not match the fiscal year in the control information, you will see the following information message: "Fiscal Year End does not match Fiscal Year in file name."



There is no file naming convention for XML files. CEPI recommends you include their district code in the file name in order for customer support to more easily distinguish a district's file should the district's user require assistance.

2. Click **Upload** to upload your files. The system will then check to see that the file name is accurate and that the file has not been previously uploaded. If either is true, the user will receive a warning message. You will receive a message when the files have passed this check and have been uploaded.

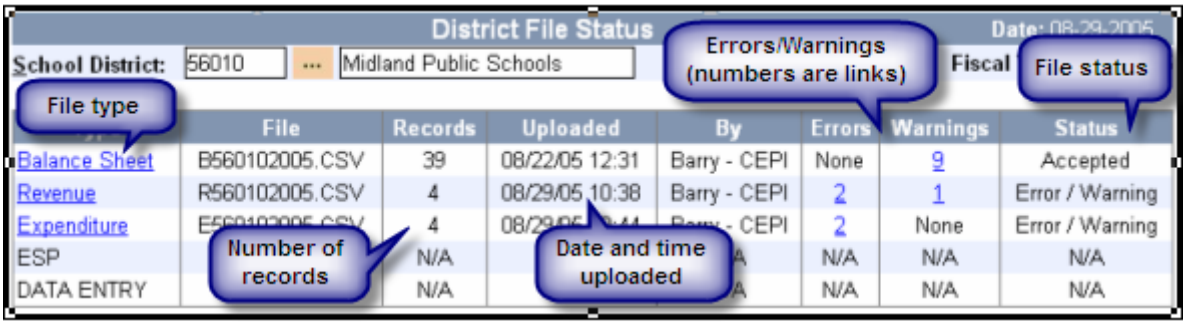
   After all files have been successfully uploaded, you should proceed to the District File Status section to review any errors and/or warnings you may have received.

District File Status

The District File Status screen is where you view the status of your files in the application. In addition, it also allows you to go to respective verification screens, view errors and warnings, and submit to CEPI. To open the District File Status screen, select "Data Collection" from the first drop-down menu and "District File Status" from the second.

The District File Status screen is divided into four sections: (1) District Upload Status, (2) Cross-File Validation, (3) Opening Balances and (4) Submission to CEPI. Each section should be completed in the above order, and be error free, before moving on to the next.

Step 1: District Upload Status



You should first check the status of their files by reviewing the Status column. Your status will fall into one of the following categories:

- **Pending:** No file has been uploaded for that transaction type.
- **Uploaded:** A file has been loaded in the queue but has yet to begin processing.[1]
- **Processing:** File has been picked up from the queue and is being parsed for database loading.[1]
- **Loaded:** The file has been processed successfully and loaded into the FID database. [1]
- **Rejected:** The file was not processed. Most likely, this was because of a file formatting issue. You will receive email notification of the rejection. Refer to the next section regarding rejected files.
- **Error/Warning:** File has been validated and contained upload Errors and/or Warnings. Please refer the next section regarding Errors and Warnings.
- **Accepted:** Indicates that the file is free of upload errors. Warnings may or may not exist.

Rejected Files - Generally, two kinds of formatting mistakes occur. First, review the FID File Layout information in Appendix A for guidance. Be aware that you must submit either blanks (spaces) or alphanumeric data in the fields labeled as "Optional." You may NOT use the following characters:

- TXT files – illegal characters: comma, single quote, double quote, forward slash, back slash and the carriage return.

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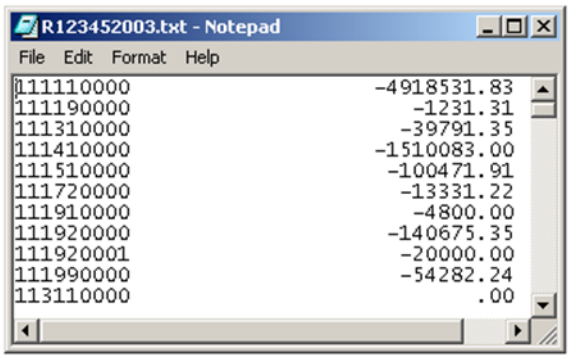
[1] If the status column displays "Uploaded," "Processing" or "Loaded" for over two hours, send an email to CEPI@michigan.gov.

- CSV files – illegal characters within a segment: comma, single quote, forward slash, back slash and the carriage return.

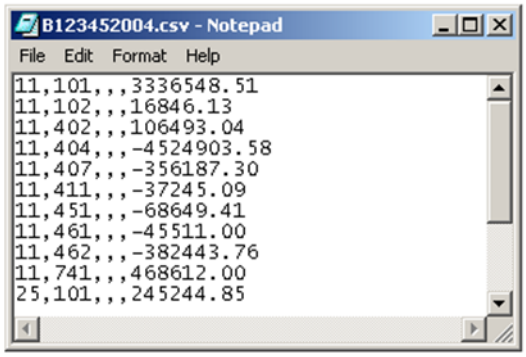
You must include the appropriate number of spaces in a fixed-length TXT file, use the appropriate commas to separate segments in a CSV file, or use appropriate tags in an XML file. Second, FID will reject a file that has one or more blank records in it.

The illustrations below provide correct examples of what a Fixed-Length (TXT) file and Comma-Separated Values (CSV) file should look like when opened in Notepad.

Fixed Length Revenue File

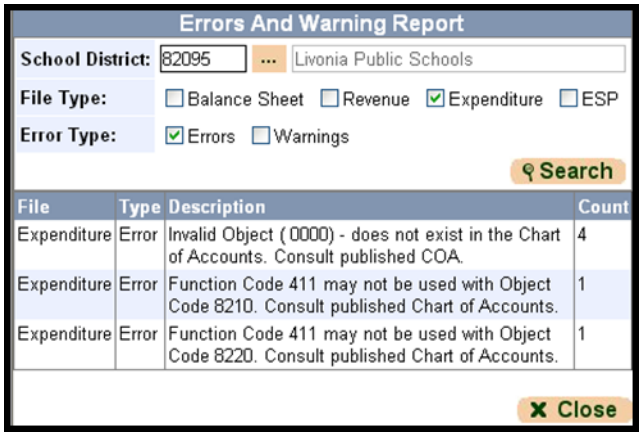


Comma-Separated Values Balance Sheet File



ACTION: Once you have identified the source of the formatting error, make the necessary corrections and reupload your file to the application.

Errors and Warnings - A common status faced when uploading files is "Error/Warning," which indicates the file contained upload errors. Review your listing of errors and warnings by clicking on the number link under the error and warning columns on the District Upload Status screen. This will open the Errors and Warnings Report.



This screen allows you to view details of errors and/or warnings for each file type. You can change the selection criteria and click on **Search** to display additional errors and warnings.

Warnings highlight areas of the data that appear inconsistent with the Michigan Public School Accounting Manual Chart of Accounts and the business rules that the Michigan Department of Education Office of State Aid and School Finance have set for financial data collection. Warnings will not prevent files from being uploaded into the system but should be reviewed to understand why they are highlighted. Multiple warnings may lead to business rule errors during the cross-file validation process (see Step 2 below).

Errors, on the other hand, highlight areas of the data that violate the business rules or the Chart of Accounts. Typically, errors occur when not enough information was provided in a transaction or when a transaction is not allowable. These are indications that your files need to be brought in line with the Chart of Accounts.

You can see listings of their errors and warnings, detail specific transactions that caused the errors and/or warnings by viewing the Upload Error Report for each file. Please see the "Upload Error Report" section of this guide for instructions. A listing of common errors and warnings with descriptions is available in Appendix C – Error and Warning Descriptions of this document.

ACTION: Review your list of errors/warnings. Compare them against the Chart of Accounts and FID business rules (many of which are detailed in the FID FAQs) for inconsistencies. Make any necessary corrections to your files and reupload to the application.

NOTE: For specific questions regarding allowable account codes, account code combinations, or other issues related to compliance with the Michigan Public School Accounting Manual Chart of Accounts, contact Chris May in the Michigan Department of Education, Office of State Aid and School Finance, at mayc@michigan.gov or 517-335-1263.

Step 2: Cross-File Validation Checks

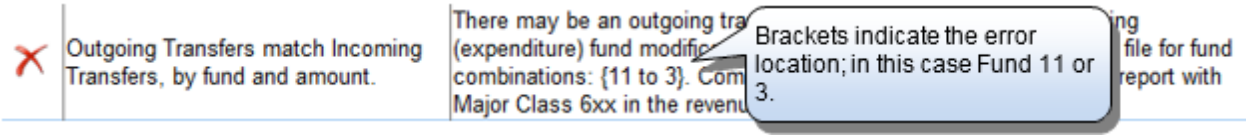
After you have uploaded all file types into the application, and the files are free of upload errors, the system runs a validation process across each of the transaction types.

NOTE: Before you upload all three transaction files (four if ESP is required), the following message will display on the screen: "All required files are not uploaded or validated. Please upload all files to view Cross-File Validation errors. If you have already uploaded files, allow some time for system to validate."

This validation process acts as a data quality check to ensure that users meet certain business rules, such as salaries reported with benefits. The screen lists each business rule that the system is checking.

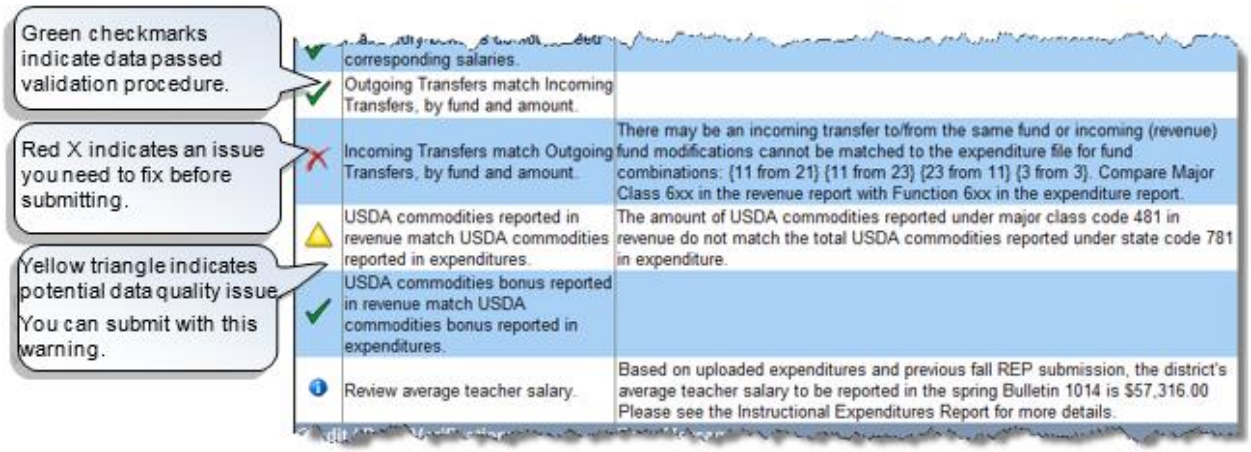
- A green checkmark (✓) next to a description indicates the item has passed validation.
- A red x (✗) indicates that a problem exists within one of the files that resulted in a cross-file error.
- A yellow triangle (△) indicates a warning that a data quality issue may exist. While the user should double-check a warning for correctness, he or she can submit data with a warning present.
- A blue "i" button (ⓘ) indicates an informational item. This item is neither an error nor a warning. It is being provided to simply present the user with important information regarding their upload.

Next to the error description on screen, you will find a column that contains an informational message regarding that error, and for some errors it specifies the account combination where the cross-file validation error has occurred. In the example below, the system reported an error, because amounts in the expenditure file cannot be matched to amounts in the revenue file because of a possible transfer from fund 11 to 3. A description of the validation errors is available in Appendix C of this document.



Please note that in correcting validation errors, it is possible to create new upload errors and/or warnings. If this happens, the user will need to correct the new error(s) and reupload.

ACTION: Review the descriptions of your validation errors from Appendix C, and make note of any account combinations indicated in the error description on the screen. In the case of Credit/Debit Verification errors, run a report to check your roll-up amounts. Instructions for creating reports are located in the Reports section of this guide. Make the necessary changes to your files and reupload.



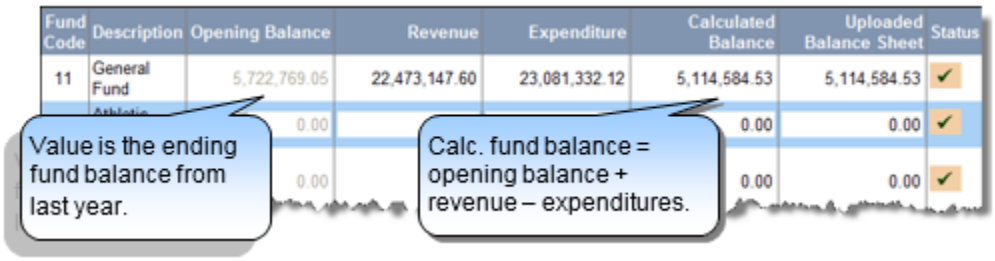
Step 3: Opening Balances

The Fund Balances section of the District File Status screen will indicate when one or more funds are out of balance. Click on the hyperlink to review your Opening Balances at the fund level. This screen can also be opened by selecting "Data Collection" from the first drop-down menu and "Opening Balances" from the second drop-down menu. The application displays the Opening Balances screen as shown below.

The amounts in the Opening Balance column were brought forward from your previous year's FID submission. Amounts in the Uploaded Fund Balance are derived from the fund balances as stated in your balance sheet file. The Calculated Fund Balance is the result of the opening fund balance plus revenue minus expenditures.

This screen displays the opening balance, revenues, expenditures, calculated fund balance and uploaded fund balance for each fund. A green checkmark is displayed if the calculated fund balance totals the uploaded fund balance. Otherwise, if the calculated and upload fund balances do not total, a red X is displayed.

ACTION: If a red X is displayed, you will need to review your balance sheet file to ensure that the correct closing fund balances have been captured and uploaded. Corrections need to be made in the file and reuploaded.



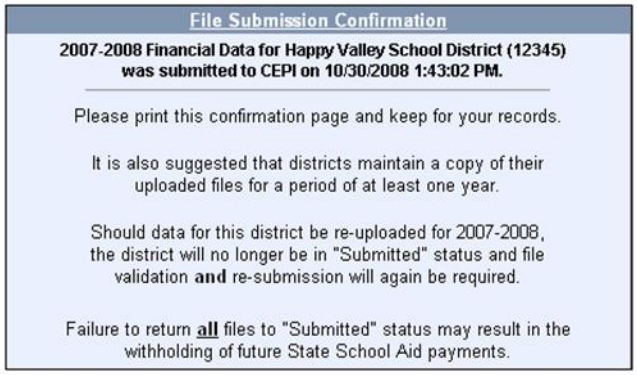
Step 4: Submission

Located on the bottom right-hand corner of the District File Status screen is the **Submit to CEPI** button.

The **Submit to CEPI** button is enabled only if all of the following conditions are met:

- ✓ All files have been Accepted (i.e., free of upload errors).
- ✓ All Calculated Fund Balances match Uploaded Fund Balances.
- ✓ The sums of Revenues or Expenditures are not equal to zero.
- ✓ Rolled-up balances in the Balance Sheet file for a Fund/Major Class are all Debits for the assets and Credits for the liabilities.
- ✓ Rolled-up balances in the Revenue file for a Fund/Major Class are all Credits.
- ✓ Rolled-up balances in the Expenditure file for a Fund/Function/Object are all Debits.
- ✓ The Education Service Provider requirement has been validated and a file submitted, if applicable.
- ✓ District-wide reporting, salary and employment benefit information are validated.

On selection of **Submit to CEPI**, the file status screen will refresh and a confirmation message will appear on the screen. It is recommended that users print the screen for their records.



You have the ability to reupload files to the application after submission has been completed. Any subsequent upload of FID data after the initial successful submission will require you to recomplete the submission process. Failure to return the files to a “successfully submitted” state may result in the withholding of future state school aid payments.

You may also make changes to District Data Entry after submitting their files. Please note that if the only changes made are to data entry, and no files are reuploaded, the **Submit to CEPI** button will remain disabled. As long as you clicked the **Save** button in data entry, the new information will have been stored, and your data will remain in Submitted status.

User Verification and Comments Entry

Two additional tools are available in the Data Collection menu. Neither has a direct impact on the submission process, but each can provide additional sources of information for you.

User Verification enables you to verify the uploaded financial data for your uploaded files. After completing the data entry and file upload, FID internally validates the data and summarizes the information. Depending on the number of files processing, this process may take a short time to complete.

To open this screen, select "Data Collection" from the first drop-down menu and "User Verification" from the second drop-down menu. If the District Data Entry is not marked as "Complete," or the applicable transaction type has not been uploaded, a warning message will be displayed.

The User Verification screens are "display only" and are composed of two sections:

Error & Warning – Displays the number of errors and warnings encountered by the application for the respective transaction type. Click on the number to open the Errors and Warnings Report in a new window to view details. This is the same report that districts receive on the District Upload Status screen.

Transaction Summarization – Displays the summarized information for the respective transaction type in multiple pages. Use the arrow icons listed below to navigate between pages.

The transaction summaries are divided into four sections based on file types. Click on the required tab to view summarization transaction details for the respective transaction types.

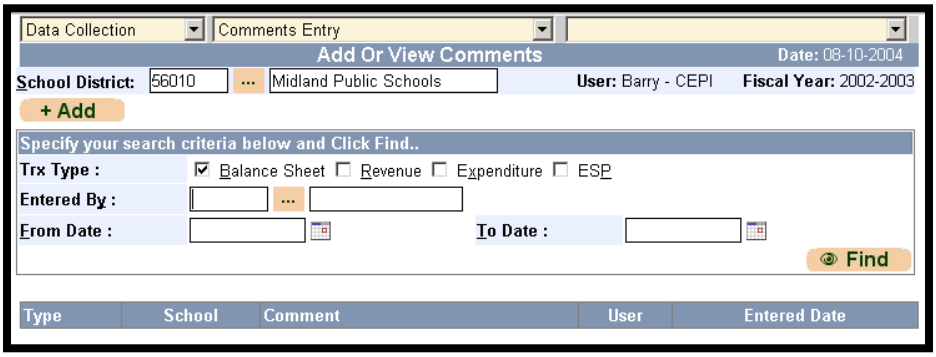
View Report – This option takes you to the report screen for the transaction type.

Add/View Comments – This option allows you to enter comments for the transaction type.

Comments entry - Allows you to add and view comments for a file. Comments are attached to a specific uploaded file so if a file is re-loaded, all comments attached to the previous file will be deleted.

To open this screen, select "Data Collection" from the first drop-down menu and "Comments Entry" from the second drop-down menu. FID displays the Add/View

Comments screen as shown below. In addition, this screen may be opened from the User Verification screen.



To find comments left by another District User, complete the selection criteria as necessary and click **FIND.** Transaction type is the only required field.

Click the **Add** button to add comments. Select a transaction type and add comments as necessary. **NOTE:** School codes are only accepted for "Expenditure" comments. When complete, click **OK** to save.

Reporting

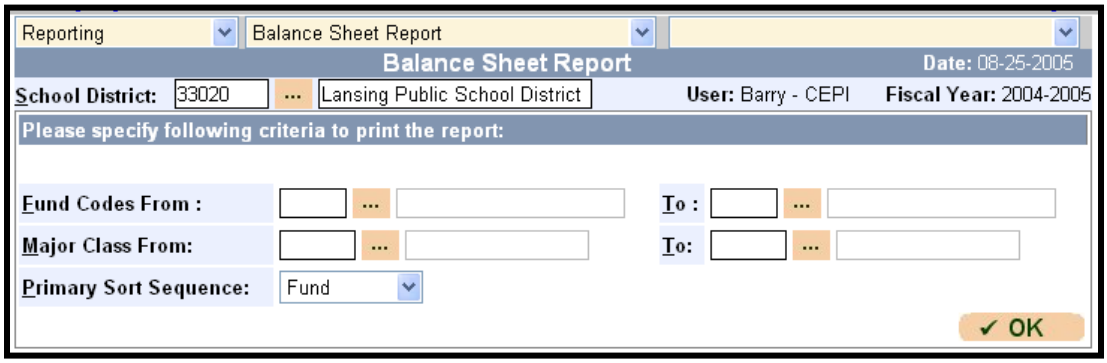
The FID application supports various reports to enable users to verify the various transaction types against their internal records. The FID application contains the following reports:

1. Balance Sheet Report
2. Revenue Report
3. Expenditure Report
4. Education Service Provider (ESP) Report
5. Upload Error Report
6. Building Level Expenditure Report
7. Financial Summary Reports
8. Instructional Expenditure Report
9. Budget Transparency Reports
10. ESP Transparency Reports

To open any of these reports, select **Reporting** from the first drop-down menu and the name of the report from the second drop-down menu.

Transaction Reports: Balance Sheet, Revenue, Expenditure, ESP, Building Level Exp.

Reports that reflect the file transaction types use the same search parameters and differ only on the structure of the file. You can enter selection criteria for funds, function, major class and object codes (depending on the report). Searches can be as broad or as narrow as necessary, depending upon how defined your selection criteria are. Below is an example of the Balance Sheet Report screen.



1. Enter search criteria. Reports are printed at the summary level, so entering the specific code that was uploaded in the respective file type may not necessarily produce the information sought. You should follow these guidelines for searching specific account combinations:

   - Funds 3 through 8 are summarized to the first position of the fund code. To perform a search for a specific fund, such as the Capital Projects Fund, enter "4" in the **Fund Codes From** field and "4" in the **Fund To** field.

The remaining funds (General Fund, Special Revenue funds, and Funds 91 and 92) require that both positions of the fund code be used. To perform a search for a specific fund, such as the General Fund, enter "11" in the **Fund Codes From** field and "11" in the **Fund To** field.

- Major Class Codes are summarized to the second position for reporting. Enter only the first two digits of the Major Class Code. To perform a search for a specific major class, such as Cash Accounts, enter "10" in the **Major Class From** field and "10" in the **Major Class To** field.

- Function codes are not summarized in reporting. To perform a search for a specific function, such as Special Education, enter "122" in the **Function From** field and "122" in the **Function To** field.

- Object codes are summarized to the second position in reporting. In order to search for a specific object code, such as Mandatory Coverage, enter "28" in the **Object From** field and "28" in the **Object To** field.

- To generate a report for a specific account combination, perform a multi-level search using the aforementioned techniques.

- To produce a complete report of the file, simply leave all fields blank.

2. Once satisfied with the search criteria, select the sort sequence in which the report will be produced.

3. Clicking **OK** will open a new window containing the report.

Please note that if a search produces no results, "No records meet selection criteria" will appear on the report.

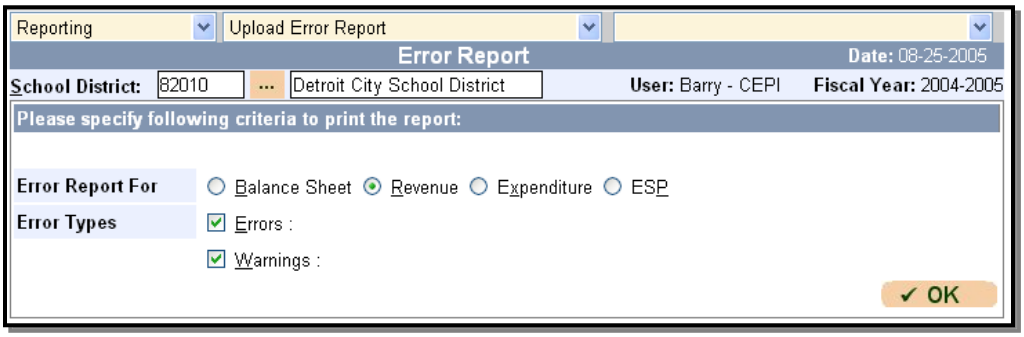
FUND : 11 - General Fund

Major Class	Major Class Description		Ending Balance
10	Cash Accounts	$	1,150,368.26
12	Accounts Receivable	$	73,220.95
14	Due From Other Governmental Units	$	838,905.00
18	Investments	$	1,000.00
19	Other Current Assets	$	18,403.75
40	Current Payables	$	-50,060.47
42	Due to Other Governmental Units	$	-248,548.95
46	Accrued Expenditures	$	-49,331.07
47	Deferred Revenue	$	-113,794.89
49	Other Current Liabilities	$	-11,470.57
74	Unreserved Fund Balance	$	-1,608,692.01
	Total for 11 - General Fund	**$**	**.00**
	Report Total	**$**	**.00**

Upload Error Report

The Upload Error Report is used to print error and warning details for transactions loaded into the FID application. The details printed are at the transaction level for the respective transaction type.

To open the Error Report screen, select "Reporting" from the first drop-down menu and "Upload Error Report" from the second drop-down menu. The Upload Error Report screen displays as shown below.

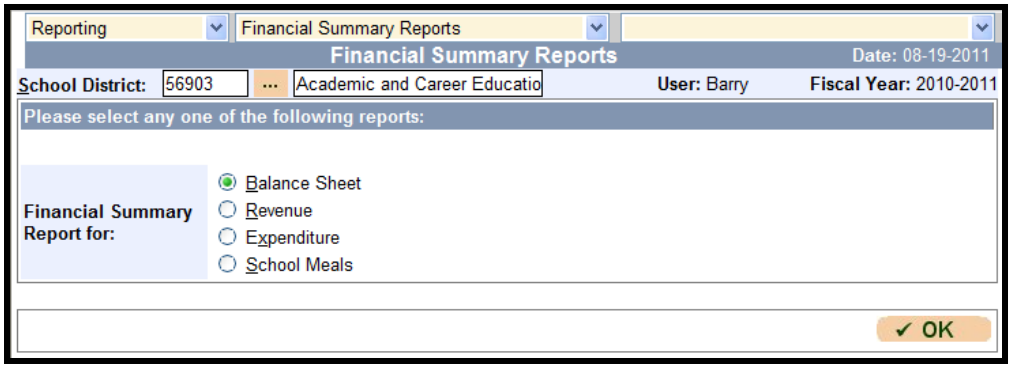


1. Select the desired transaction type.
2. Select to view error transactions, warning transactions, or both.
3. On selection of OK, the following report for Balance Sheet, Errors and Warnings is displayed.

Fund	Major Class	Suffix		Ending Balance	Type		Error/Warning Description
11	101	0000	$	-3,191,390.91	W	5009	Major Class (101) expected as debit, credits received in incoming file
11	130	0000	$	-1,655,243.15	W	5009	Major Class (130) expected as debit, credits received in incoming file
11	700	0000	$	-27,109,870.01	E	5001	Major Class (700) may not be used with Fund (11)
21	130	0000	$	-178,143.95	W	5009	Major Class (130) expected as debit, credits received in incoming file
21	700	0000	$	-71,493.90	E	5001	Major Class (700) may not be used with Fund (21)
25	130	0000	$	-335,613.37	W	5009	Major Class (130) expected as debit, credits received in incoming file
25	700	0000	$	-538,890.46	E	5001	Major Class (700) may not be used with Fund (25)
32	700	0000	$	-154,877.47	E	5001	Major Class (700) may not be used with Fund (32)
33	700	0000	$	-120,567.29	E	5001	Major Class (700) may not be used with Fund (33)

Financial Summary Reports

Financial Summary Reports provide summarizations of your financial data in a more generalized, non-accounting format. To open the Financial Summary Reports screen, select "Reporting" from the first drop-down menu and "Financial Summary Reports" from the second. The Financial Summary Reports screen displays as shown below.



The Financial Summary Reports are available in the following formats:

1. Balance Sheet: Summary of balance sheet data.
2. Revenue: Summary of revenue data.
3. Expenditure: Summary of expenditure data.
4. School Meals: Summary of the financial data submitted under the School Lunch Fund (25). In addition, this report provides meal counts and cost per meals. This report is available for current school year plus the two preceding school years.

Select the desired report by clicking on the adjacent radio button and click OK. A new window will open containing a report generated in PDF format. NOTE: Reports display in a pop-up window. If you have a pop-up blocker installed and active when you click OK, the reports may not display.

Instructional Expenditures Report

The Instructional Expenditures Report provides important information regarding the quality of the district's data submissions over the past year. To open the Instructional Expenditures Report screen, select "Reporting" from the first drop-down menu and "Instructional Expenditures Report" from the second.

There are no options for you to select from for this report; simply click the **OK** button to begin report generation. The report displays in a pop-up window and requires Adobe Acrobat to view. If you have a pop-up blocker installed and active when you click **OK**, the report may not be displayed.

The report is populated with student and staff full-time equivalent (FTE) data at the district and building levels. These counts are then used to calculate per-pupil expenditures and the average teacher salary for each entity.

School District: 12345 Happy Valley School District **Fiscal Year:** 2007-2008

Entity Name	Entity Code	Instructional(1) Expenditures	Instructional(2) Salaries	Fall 2007(3) Pupil FTE (SDS)	Fall 2007(4) Instruct. Staff FTE (REP)	Instruct. Exp.(5) Per-Pupil	Avg. Teacher(6) Salary
Happy Valley School District	12345	$2,227,955.65	$984,237.60	885.20	39.83	$2,516.90	$24,711.00
Happy Valley Elementary School	00123	$581,211.94	$0.00	435.43	19.17	$1,334.80	$0.00
Happy Valley Middle School	00234	$1,049,840.74	$636,023.00	315.73	14.13	$3,325.12	$45,012.00
Happy Valley High School	00345	$596,902.97	$348,214.60	134.04	6.53	$4,453.17	$53,325.00

(1) Those expenditures reported to Fund 11, functions 111 through 113 and objects 1xxx through 5xxx, 7xxx or 82xx in the fall 2008 collection.

(2) Those expenditures reported to Fund 11, functions 111 through 113 and objects 12xx in the fall 2008 collection.

(3) Data reported in the fall 2007 Single Record Student Database (SRSD) submission. Only students submitted with general education full-time equivalency (FTE) values were included.

(4) Data reported in the December 2007 Registry of Educational Personnel (REP) Submission data, These data includes only staff members reported with full-time equivalency (FTE).

(5) The calculation of instructional expenditures divided by the fall pupil FTE.

(6) The calculation of instructional salaries divided by the fall instructional staff FTE.

If you have questions regarding the student or staffing elements of this report, please follow-up with your district's authorized MSDS or REP user. If you do not know who these individuals are, please contact CEPI customer support at CEPI@michigan.gov or phone 517-335-0505 for assistance.

The following data elements are provided on the Instructional Expenditures Report:

- **Instructional Expenditures –** Those expenditures reported to Fund 11, functions 111 through 113 and objects 1xxx through 5xxx, 7xxx or 82xx.

- **Instructional Salaries –** Those expenditures reported to Fund 11, functions 111 through 113 and objects 12xx.

- **Fall Pupil FTE –** The sum of general education FTE values as reported by the district in the previous fall collection. For example, for the 2015-16 financial data collection, the student count was calculated from the district's fall 2015 collection.

- **Fall Instructional Staff FTE –** The sum of instructional staff member FTE as reported by the district in the previous fall collection to the Registry of Educational Personnel (REP). For example, for the 2015-16 financial data collection, the staff count was calculated from the district's fall 2015 collection. FTE is calculated based on the following:

    - Accounting Function codes 111, 112, 113
    - Instructional Staff Assignment code (NOTE: School Nurse, Guidance Counselor, and Librarian assignment codes are excluded)
    - Continuing Employment Status code (97, 98, 99)

- **Instructional Expenditures Per-pupil –** The calculation of instructional expenditures divided by the student FTE value.

- **Average Teacher Salary –** Average teacher salary is calculated by dividing the sum of Professional-Educational (object code 12xx) expenditures by the sum of the Fall Instructional Staff FTE. At the district level, this is the figure that will appear in Bulletin 1014 when published in the spring.

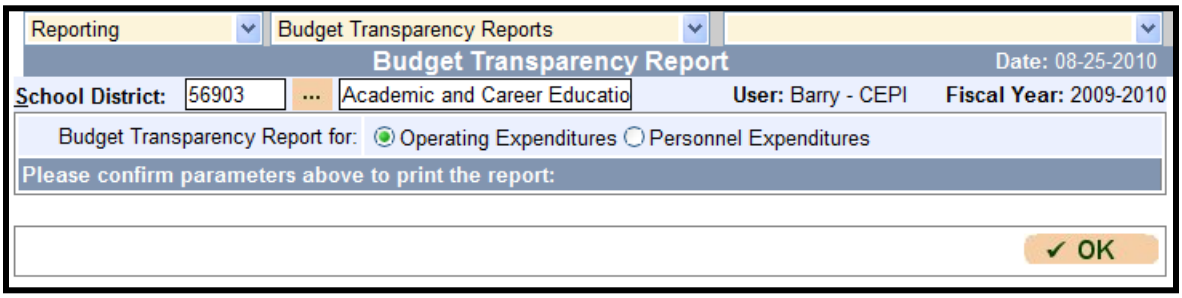
If the calculations within the report do not fall within the expected range, you should first review the expenditure submission. The financial data used to populate the report updates each time new expenditure data is uploaded into the application.

If the student or staffing data on the report appear suspect, the individual responsible for your district's student or staffing collection should be contacted. Changes cannot be made to the previous fall student or staffing collections, as they have been closed and the data used for various state and federal reporting purposes. If changes are necessary, these changes should be made to current and future collections. You may contact CEPI customer support at CEPI@michigan.gov or phone at 517-335-0505 x3, to inquire who within the district is responsible for the staffing or student collections.

Budget Transparency Reports

The 2009-10 School Aid Act (PA 121 of 2009) contained language requiring districts using FID data to post to their district's website a summary of expenditures, for the most recent fiscal year for which they are available, expressed in two pie charts: personnel and operating expenditures. The Budget Transparency Reports allow you to preview your district's expenditures in this format before final submission. The report templates were developed with input from the House and Senate Fiscal agencies, the State Budget Office, CEPI and representatives from the Michigan School Business Officials.

To open the Budget Transparency Reports screen, select "Reporting" from the first drop-down menu and "Budget Transparency Reports" from the second. From the menu screen, select to run the "Operating Expenditures" or "Personnel Expenditures" reports and click the **OK** button to begin report generation. The report displays in a pop-up window and requires Adobe Acrobat to view. If you have a pop-up blocker installed and active when you click OK, the report may not be displayed.



Once you have completed submission and any subsequent revisions, you may generate the budget transparency reports, save locally, and then post these reports to your district website.

Appendix A – File Layouts

Balance Sheet Layout

Field Name	Max. Size (Bytes)	Position	Specification
Fund Code	2	1 - 2	Alphanumeric
Balance Sheet Major Class	3	3 - 5	Alphanumeric
Suffix Code (*Optional)	4	6 - 9	Alphanumeric
Not Used (*Optional)	16	10 - 25	Alphanumeric
Ending Balance	14	26 - 39	Numeric

*Optional fields must be included in the layout. The optional piece is providing data at this level.

Revenue Layout

Field Name	Max. Size (Bytes)	Position	Specification
Fund Code	2	1 - 2	Alphanumeric
Revenue Major Class	3	3 - 5	Alphanumeric
Suffix Code	4	6 - 9	Alphanumeric
Not Used (*Optional)	16	10 - 25	Alphanumeric
Amount	14	26 -39	Numeric

*Optional fields must be included in the layout. The optional piece is providing data at this level.

Expenditure Layout

Field Name	Max. Size (Bytes)	Position	Specification
Fund Code	2	1 - 2	Alphanumeric
Function Code	3	3 - 5	Alphanumeric
Object Code	4	6 - 9	Alphanumeric
Program Code	3	10 - 12	Alphanumeric
Grant Code†	4	13 - 16	Alphanumeric
School (Facility/Building)	5	17 - 21	Alphanumeric
Other (*Optional)	4	22 - 25	Alphanumeric
Amount	14	26 - 39	Numeric

*Optional fields must be included in the layout. The optional piece is providing data at this level.

†This field was formerly referred to as the State code.

Education Service Provider Layout

Field Name	Max. Size (Bytes)	Position	Specification
ESP Function Code	3	1 - 3	Alphanumeric
ESP Object Code	4	4 - 7	Alphanumeric
Amount	14	8 - 21	Numeric

XML File Schema


```
<?xml version="1.0" ?>
- <Schema name="Root" b:root_reference="Root" b:standard="XML"
    xmlns="urn:schemas-microsoft-com:xml-data" xmlns:b="urn:schemas-
    microsoft-com:BizTalkServer" xmlns:d="urn:schemas-microsoft-
    com:datatypes">
  - <ElementType name="Root" content="eltOnly" model="open">
      <element type="FiscalYear" maxOccurs="1" minOccurs="0" />
      <element type="District" maxOccurs="*" minOccurs="0" />
    - <ElementType name="District" content="eltOnly" model="open">
        <AttributeType name="ReLoad" d:type="string" />
        <AttributeType name="Code" d:type="string" />
        <attribute type="Code" required="no" />
        <attribute type="ReLoad" required="no" default="No" />
        <element type="BalanceSheet" maxOccurs="1" minOccurs="0" />
        <element type="Revenue" maxOccurs="1" minOccurs="0" />
        <element type="Expenditure" maxOccurs="1" minOccurs="0" />
        <element type="EducationServiceProvider" maxOccurs="1"
          minOccurs="0" />
      </ElementType>
    </ElementType>
  - <ElementType name="BalanceSheet" content="eltOnly" model="open">
      <element type="BRecord" maxOccurs="*" minOccurs="0" />
    - <ElementType name="BRecord" content="eltOnly" model="open">
        <element type="FundCode" maxOccurs="1" minOccurs="0" />
        <element type="MajorClass" maxOccurs="1" minOccurs="0" />
        <element type="Suffix" maxOccurs="1" minOccurs="0" />
        <element type="NotUsed" maxOccurs="1" minOccurs="0" />
        <element type="EndingBalance" maxOccurs="1" minOccurs="0" />
      </ElementType>
    </ElementType>
  - <ElementType name="Revenue" content="eltOnly" model="open">
      <element type="RRecord" maxOccurs="*" minOccurs="0" />
    - <ElementType name="RRecord" content="eltOnly" model="open">
        <element type="FundCode" maxOccurs="1" minOccurs="0" />
        <element type="MajorClass" maxOccurs="1" minOccurs="0" />
        <element type="Suffix" maxOccurs="1" minOccurs="0" />
        <element type="NotUsed" maxOccurs="1" minOccurs="0" />
        <element type="Amount" maxOccurs="1" minOccurs="0" />
      </ElementType>
    </ElementType>
  - <ElementType name="Expenditure" content="eltOnly" model="open">
      <element type="ERecord" maxOccurs="*" minOccurs="0" />
    - <ElementType name="ERecord" content="eltOnly" model="open">
        <element type="FundCode" maxOccurs="1" minOccurs="0" />
        <element type="FunctionCode" maxOccurs="1" minOccurs="0" />
        <element type="ObjectCode" maxOccurs="1" minOccurs="0" />
        <element type="ProgramCode" maxOccurs="1" minOccurs="0" />
        <element type="StateCode" maxOccurs="1" minOccurs="0" />
        <element type="School" maxOccurs="1" minOccurs="0" />
        <element type="Other" maxOccurs="1" minOccurs="0" />
```

```
        <element type="Amount" maxOccurs="1" minOccurs="0" />
      </ElementType>
    </ElementType>
  - <ElementType name="EducationServiceProvider" content="eltOnly"
      model="open">
      <element type="PRecord" maxOccurs="*" minOccurs="0" />
    - <ElementType name="PRecord" content="eltOnly" model="open">
        <element type="FunctionCode" maxOccurs="1" minOccurs="0" />
        <element type="ObjectCode" maxOccurs="1" minOccurs="0" />
        <element type="Amount" maxOccurs="1" minOccurs="0" />
      </ElementType>
    </ElementType>
    <ElementType name="FiscalYear" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="FundCode" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="MajorClass" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="Suffix" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="NotUsed" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="EndingBalance" content="textOnly" model="open"
      d:type="number" />
    <ElementType name="FunctionCode" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="ObjectCode" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="ProgramCode" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="StateCode" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="School" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="Other" content="textOnly" model="open"
      d:type="string" />
    <ElementType name="Amount" content="textOnly" model="open"
      d:type="number" />
  </Schema>
```

Appendix B – Creating CSV FID Files in Excel

What is a CSV file?

CSV stands for comma separated values, which sometimes is also called comma delimited. A CSV file is a specially formatted plain text file that stores spreadsheet or basic database-style information in a very simple format, with one record on each line, and each field within that record is separated by a comma. This offers the advantage of not having to fill empty spaces as you would with fixed-length text files.

How do I use Excel to create a CSV file?

1. Review the FID record layout information in Appendix A to determine what specific information and formatting are required for FID uploading.

2. You will need to create three separate files: balance sheet, revenue and expenditure. Because you will be saving these documents as a CSV file, do not use the multiple worksheet option of Excel.

3. Setup your Excel file so there is a column for each field. You may create a header for each column using the "Field Name" for your reference. However, this header cannot be included in the file you upload into the FID. Be sure to remove it before saving, otherwise your file will be rejected.

4. At this point, you can begin entering your data. The following example is based on a balance sheet file. Be aware that cells must be set as text only. Otherwise, Excel automatically places commas in numbers larger than three digits. These extra commas are considered illegal characters and will cause the file to be rejected by the system.

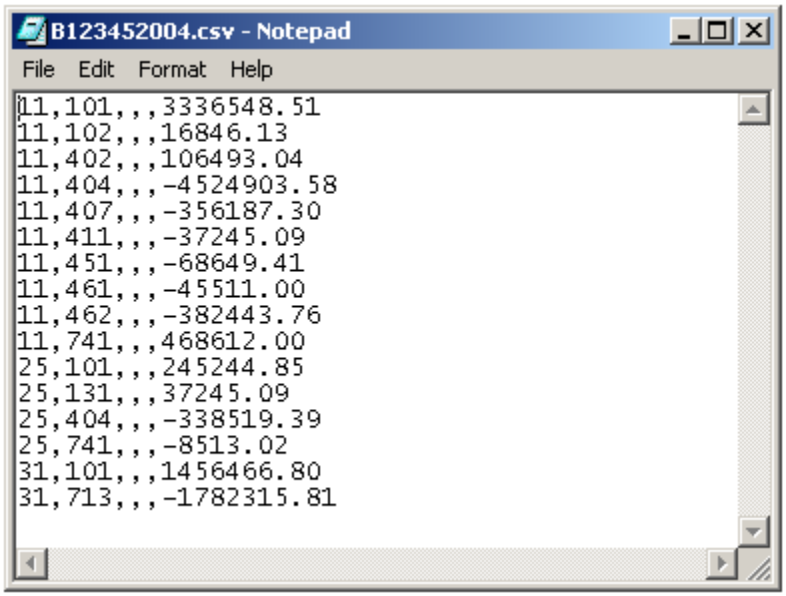
F18 =

	A	B	C	D	E	F
1	Fund Code	Balance Sheet Major Class	Suffix Code (Optional)	Not Used (Optional)	Ending Balance	
2	11	101			1000	
3	11	102			1500	
4	11	103			2000	
5						
6						

5. Once all the data has been entered, save the file as a CSV file. This option is available under **"File ► Save As."** You will first be prompted to enter a name for your new file. After this is completed, select the option "CSV (Comma delimited *.csv)" from the drop-down box.

When entering a file name, remember that it must conform to the FID file-naming convention. Please refer to Section 3.2.1.2 – File Path and Name of the User Guide.

6. You can now use this CSV file to upload to the FID. If you use Notepad (located in the Accessories folder on your PC) to look at the new file, you will see that the file appears as below:



This is the correct formatting for a CSV file.

7. Please note: these directions only cover the basics of using Excel to create a file to upload to FID. For information regarding what specifically should be included and other formatting issues, please consult the FID FAQs and FID User Guide sections above. These documents are located on the FID website and within the application. If you have further questions, please contact CEPI customer support at 517-335-0505 x3, or email CEPI@michigan.gov.

Appendix C – Error and Warning Descriptions

The following is a listing of the current error and warning messages applicable in the FID. Additional detail for some errors can be found in the FID Frequently Asked Questions (FAQs).

Error Messages

Error Message	Description
DDE Amount (x) For Fund (xx) and Major Class (xxx) does not match uploaded amount (x).	This error occurs when fund information is both uploaded and keyed in district data entry and the amounts differ. If you key in AND upload a file, the uploaded file data will overwrite the amounts you have keyed in. To correct, either remove the duplicate transaction from the file or District Data Entry.
Function Code (xxx) cannot be used with Object Code (xxx).	In expenditure files, this error indicates that the reported function code and object code combination is not allowable according to the Chart of Accounts. Please consult the published CoA.
Function code (xxx) must be submitted with a minimum of 3 characters.	Indicates that the file did not contain the necessary level of detail to identify the account. So if the error was for function code (110) and you were reporting Basic Program at the Elementary Program level, you would use function code (111). Note: function codes ending in zero are description headers and cannot be used for submission.
Fund (x) - Total Assets minus Total Liabilities do not equal Fund Balance.	For each fund, Assets minus Liabilities must equal Fund Balance (within a $10 variance). Funds 91 and 92 do not normally report fund balance and are not subject to this business rule.
Fund Code (xx) cannot be used with Function Code (xxx).	Indicates that the reported fund code and function code combination is not allowable according to the Chart of Accounts. Please consult the published COA.
Invalid Function (xxx) - does not match Chart of Accounts.	Indicates that the function code reported in a transaction is not allowable according to the Michigan Chart of Accounts.
Invalid Major Class (xxx) - does not match Chart of Accounts.	Indicates that the major class reported in a transaction is not allowable according to the Michigan Chart of Accounts.

Error Message	Description
Invalid Object (xxxx) - does not match Chart of Accounts.	Indicates that the object reported in a transaction is not allowable according to the Michigan Chart of Accounts. You will want to check the Chart of Accounts to verify the object code is correct. Also, check that the object code was submitted with leading zeros.
Invalid School Code (xxxxx), does not exist in School Code Master.	Indicates that the school code reported for this transaction does not match an existing code in the Educational Entity Master. Check that the school code submitted in your file was accurate and that it was submitted with leading zeros.
Invalid Suffix (xxxx) - does not match Chart of Accounts.	Indicates that the submitted suffix code does not match an existing suffix in the Michigan Chart of Accounts. You will want to check the COA to verify the suffix code is correct and that it was submitted with leading zeros.
Major Class (xxx) cannot be used with Fund (xxxx).	Indicates that the transaction is not an approved account combination according to the Michigan Chart of Accounts.
Major Class (xxx) cannot be used with Suffix Code (xxxx).	Indicates that the transaction is not an approved account combination according to the Michigan Chart of Accounts.
Major Class code (xxx) must be submitted with a minimum of 3 characters.	Indicates the file did not contain the necessary level of information to identify the account. So, if the error was for major class code (110), and you were reporting Taxes Levied at the Property Tax level, you would use major class code (111). Note: Function codes ending in zero are description headers and cannot be used for submission.
Major Class code length is more than maximum length allowed 3.	Indicates that in your file, the major class field contains a figure longer than three spaces. Please refer to Appendix A for descriptions of the proper file layout.
School Code expected for Function (xxx).	Indicates that the system expected to receive a specific school code for the given transaction. School-level data is collected for Function Codes 111, 112, 113, 118, 119, 122, 125, 127, 241 and 249.
Grant code is missing.	Indicates that one or more records in the expenditure file do not contain a four-digit grant code. The grant code field began to be validated by the system with the 2010 collection.

Error Message	Description
Invalid Grant code (xxxx). Check the published Chart of Accounts (COA).	The grant code provided does not match a valid code as published in the Chart of States or is not a 0000 or 9xxx code. Also, note that the grant code is a four position field, of which the first three positions must match a valid grant code. There is no leading zero.

Warning Messages

Warning Message	Description
Expenditure amount for Function (xxx) and Object (xxxx) is negative (-xxx).	Expenditures are normally reported with debit balances. When they are submitted with credit balances at the detail level, a warning is displayed. NOTE: This warning may cause an inappropriate balance at the rolled-up level and result in a cross-file validation error.
Major Class (xxx) expected as credit, debits received in incoming file.	An opposite balance has been received in the uploaded file. This can apply to revenue files and certain balances within the balance sheet file. NOTE: This warning may cause an inappropriate balance at the summary level and result in a cross-file validation error.
Major Class (xxx) expected as debit, credits received in incoming file.	An opposite balance has been received in the submitted file. This warning is applicable to the balance sheet file. NOTE: This warning may cause an inappropriate balance at the rolled-up level and result in a cross-file validation error.
School Code (xxxxx) does not belong to your district.	This warning is triggered when a district uploads a school code other than one of its own. Check that the school code is correct and that it is an appropriate transaction.

Cross File Validation

Validation Check	Severity	Description
General Fund expenditure	Error	This verification procedure checks to ensure that general fund expenditures for the district have

Validation Check	Severity	Description
total does not equal zero.		been reported. Users who receive a red "X" in this field need to check their expenditure files.
General Fund revenue total does not equal zero.	Error	This verification procedure checks to ensure the general fund revenues have been reported. At a minimum, state school aid funds must be reported here; otherwise, the file will be flagged with a red "X."
Education Service Provider (ESP) file requirement has been met.	Error	Indicates that after the financial information was rolled-up, the system found that total purchased services are greater than or equal to 50 percent of the general fund current operating expenses. When this occurs, districts and ISDs are required to submit an ESP file.
ESP amount is greater than or equal to 50% of Purchase Services amount.	Error	When an ESP file is submitted, the system validates that it captures an amount of expenditures that are greater than or equal to 50 percent of the general fund current operating expenses.
District wide expenditure reporting is within the allowable percentage.	Error	Indicates when school-level amounts do not total at least 80 percent of the district amount for functions 118, 119, 122, 125 and 127. Only 20 percent of district amount functions should be allocated to the five-zero school code.
Mandatory benefits were reported with the corresponding salaries.	Warning	Indicates that mandatory benefits (object code 28) were reported without a corresponding salary (object codes 10-19). Review your expenditure report and make any necessary corrections to your file.
Salaries were reported with the corresponding mandatory benefits.	Warning	Indicates that salary (object codes 10-19) was reported without corresponding mandatory benefits (object code 28). Review your expenditure report and make any necessary corrections to your file.
Mandatory benefits do not exceed	Error	Indicates that mandatory benefits (object code 28) exceeded salary (object codes 10-19) amount.

Validation Check	Severity	Description
corresponding salaries.		Review your expenditure report and make any necessary corrections to your file.
Outgoing transfers equal incoming transfers.	Error	Checks that the sum of all expenditures reported in a function beginning with "6" equal the sum of revenues reported in major class codes beginning with "6." These amounts are highlighted in parentheses within the error description.
Outgoing Transfers match Incoming Transfers, by fund and amount.	Error	For transfer dollars going out, checks fund modification major class codes (6xx) to ensure that the amount and fund code (as indicated by the second and third position of the major class code) have a corresponding match in the revenue file.
Incoming Transfers match Outgoing Transfers, by fund and amount.	Error	For transfer dollars coming in, checks fund modification major class codes (6xx) to ensure that the amount and fund code (as indicated by the second and third position of the major class code) have a corresponding match in the expenditure file.
USDA commodities reported in revenue match USDA commodities reported in expenditures.	Error	Verifies that the amount of USDA commodities reported under major class code 481 in revenue match the total USDA commodities reported under grant code 781 in expenditure. If commodities do not match in both files, the system will produce a warning.
USDA commodities bonus reported in revenue match USDA commodities bonus reported in expenditures.	Error	Verifies that the amount of USDA commodities bonus reported under major class code 482 in revenue match the total USDA commodities bonus reported under grant code 782 in expenditure. If commodities do not match in both files, the system will produce a warning.

Credit/Debit Verification

Verification Message	Definition
Balance Sheet amounts are appropriate at the rolled-up level.	Assets were reported as credit (-) amounts or liabilities were reported as debit (+) amounts at the rolled-up level in the balance sheet file resulting in an inappropriate balance in the balance sheet. The error message will indicate the Fund and Major Class combination where the error occurred. You can also review the balance sheet report and any warnings received.
Revenue amounts are credits (-) at the rolled-up level.	Some revenue amounts were found as debits (+) at the rolled-up level resulting in an inappropriate balance. The error message will indicate the Fund, Major Class and Suffix Code combination where the error occurred. You can also review the review report and any warnings received. Major classes 153 (Gains/Losses on the sale of investments) and 193 (Gains/Losses on sale of fixed assets) are exceptions to this rule.
Expenditure amounts are debits (+) at the rolled-up level.	Some expenditure amounts were found as credits (-) at the rolled-up level resulting in an inappropriate balance in the expenditure file. The error message will indicate the Fund, Function and Object Code combination where the error occurred. Users can also review the expenditure report and any warnings received.
Indirect cost recovery is in balance.	This warning indicates when the indirect cost recovery is not in balance and as a net effect on the district's fund balance. Please see the FID FAQs for more information.

Audit Verification

Verification Message	Severity	Definition
State Aid Unrestricted Revenue is in compliance with audited financial statements.	Warning	State Aid Unrestricted Revenue: Major Class 311, Suffix 0010 varies by more than 10% when compared to the August State Aid Status Report. Please confirm the reported revenue is correct. This warning indicates the State Aid Unrestricted Revenues reported in the FID does not match the MDE Office of State Aid & School Finance's August State Aid Status Report.
State Aid Restricted Special Education Revenue is in compliance with audited financial statements.	Warning	State Aid Restricted Special Education Revenue: Major Class 312, Suffix 0120 varies by more than 10% when compared to the August State Aid Status Report. Please confirm the reported revenue is correct. This warning indicates the State Aid Restricted Special Education Revenues reported in the FID does not match the MDE Office of State Aid & School Finance's August State Aid Status Report.
State Aid Restricted Vocational Education Revenue is in compliance with audited financial statements.	Warning	State Aid Restricted Vocational Education Revenue: Major Class 312, Suffix 0160 varies by more than 10% when compared to the August State Aid Status Report. Please confirm the reported revenue is correct. This warning indicates the State Aid Restricted Vocational Education Revenues reported in the FID does not match the MDE Office of State Aid & School Finance's August State Aid Status Report.

Appendix D: Educational Service Provider File Guidelines

The ESP file allows public schools to report expenditure detail for services that are purchased from educational service providers. The schedule must be completed by any public school district (including public school academies) that purchases services in an amount equal to, or greater than, 50 percent of its general-fund current operating expenditures.

Amounts reported as purchased services from an educational service provider in the various functions must be broken down into the object(s) on which the education service provider spent the fee. For example, Happy Valley Academy reported the fund, function, object combination in their expenditure file of 11, 241 and 31 in the amount of $152,600. The supplemental schedule (ESP file) should reflect the breakdown of how those funds were used by the service provider to pay salaries, benefits, supplies, capital outlay, or other for that particular function. The total dollars reported in the supplemental schedule for any given function should reflect the amount paid to the educational service provider for that function. In the case of Happy Valley, this breakdown was reported as shown below. When you sum the amount of each transaction, it totals $152,600, matching the amount reported for purchased services in the expenditure file.

FUNC	OBJ	AMT
241	1150	75000
241	1151	10000
241	1620	40000
241	2130	7000
241	2820	6900
241	2830	10400
241	2850	3300

Management fees for certain functions may be reported as a lump-sum purchased service only when the costs incurred at the Educational Service Provider to provide the service cannot be directly attributed to an individual school district. These are often labeled indirect costs and are defined as follows: Those costs that have been incurred for common or joint purposes. These costs benefit more than one cost center and cannot be readily or specifically identified with a particular cost center without effort disproportionate to the results achieved. For those costs considered indirect, the educational service provider may charge the public school a reasonable fee for the function without reporting the breakdown of the fee on the supplemental schedule as educational service provider salaries, benefits, supplies, capital outlay, etc. When the educational service provider costs associated with these functions can be readily or specifically identified with the individual school district, the service fee should be reported on the supplemental schedule under the appropriate object code.

System Validations. The FID applies two validations specific to the ESP file. The first checks at the summarized level for the expenditure file (fund, function, and second position of the object code) to determine whether total purchased services were greater than, or equal to, 50 percent of the general fund current operating expenses. If so, the district is required to submit an ESP file.

For example, Happy Valley Academy reported $2,000,000 worth of expenditures for the previous school year as detailed in the table below. Purchased services totaled $1,750,000 or 87.5 percent of the total general fund expenses. Happy Valley would be required to submit an ESP file to detail these purchased services.

FUND	FUNC	OBJ	AMT
11	111	31	700,000
11	112	31	450,000
11	122	31	50,000
11	232	31	150,000
11	249	31	300,000
11	259	31	100,000
11	261	82	250,000

When an ESP file is required, the system validates the file captures an amount of expenditures that are greater than or equal to 50 percent of the general fund current operating expenses. For Happy Valley, the amount of the ESP file should approximate the reported $1,750,000 but at a minimum total $1,000,000.

Teacher and Administrative Salary Data. Of particular importance are purchased services for Professional and Technical Services (3100). Data submitted by school districts via the FID and the REP are used to produce various reports for the U.S. Department of Education and the state of Michigan regarding school personnel. Accurate submission of data is vital to the accuracy of statistical data reported by the Michigan Department of Education. To help ensure accuracy, please be sure to do the following:

1. Check your ESP Detail Report submission to be sure you are not merely resubmitting 3100-coded expenses again in 3100 categories.

2. Coordinate with your district's authorized REP user to ensure salaries for instructional and administrative staff members, as reported in REP, are reflected in the ESP file with the proper function and object code combination.

Things to remember

- As in the expenditure file, do not assign expenses to thousand-level object codes (such as 1000) as these are category headings and need additional detail provided in the final digits.

- Avoid reusing purchase service object codes where possible; especially, as noted above, in the case of teacher and administrative salaries. If the end use of money paid to the education service provider is known, it should be reported broken out to the proper function and object code combination.

- The total of all amounts in the ESP file must be equal to or greater than the sum of purchased services reported in the expenditure file. For example, if a district spent $500,000 on purchased services, at a minimum, $250,000 of those transactions must be reported in the ESP file. Otherwise, a validation error will be generated.

- Keep a copy of all FID files after submitting. The Michigan Department of Education and CEPI perform validation on data after the collection period. Districts may be asked to make corrections if data quality issues are discovered.