FID Frequently Asked Questions

General Questions

Brief overview of the application, with references/links to other support material.

Q: What is the Financial Information Database?

A: FID is one of the Center for Educational Performance and Information's data sets. FID streamlines the process school districts use to submit Balance Sheet, Revenues and Expenditures financial data to the state of Michigan and provides various stakeholders with user-friendly financial information at the district and school levels.

Q: When I attempted to change screens, the application took me back to the login screen and I received a "no school district control information available" error. What does this mean?

A: This error indicates the user has been inactive in the application for more than twenty minutes and has timed out.

School/Facility Level Information

Q: What school-level data are required for collection?

A: School-level data is collected for all expenditures under Function Codes 111, 112, 113, 118, 119, 122, 125, 127, 241 and 249. Districts will also have to ensure school-level expenditures are submitted for dual enrollment data also through the District Data Entry Screen.

Q: What is the appropriate amount of school-level expenditures to be reported other than the above required school-level functions?

Beginning with the federal Every Students Succeeds Act school level requirement, the state is encouraging districts to report expenditures at the school-level as much as possible. This additional school-level information will be used to roll up expenditures for districts that want the FID application to do so, but the discrete data will not be stored within the CEPI system.

Q: How would "district-only" financial information be submitted?

A: "District-only" financial information may be submitted using "00000" and/or using the School Code from the Educational Entity Master for ancillary facilities, (e.g., bus garage) in the School Code field. An ancillary facility School Code may be requested by the district's authorized user of EEM (www.michigan.gov/eem). The

FID application will produce an error if school does not submit school-level expenditures for the functions 118, 119, 122, 125 and 127.

Q: Are ISDs required to submit school-level information?

A: ISDs are not required to submit school-level information. In fact, ISDs must use "00000" in the School Code fields when submitting the Expenditure File.

Q: Whom do we contact regarding EEM questions?

A: Email CEPI customer support at cepi@michigan.gov or call 517-335-0505 x3. Please include your full name and complete telephone number (with area code and extension) when you email.

Michigan Public School Accounting Manual

Q: What is the Michigan Public School Accounting Manual?

A: School districts in the state are required to follow Generally Accepted Accounting Principles for Governmental Entities which are accounting rules used to prepare, present and report financial statements. Michigan School Accounting Manual (Bulletin 1022) serves as a mandatory guide to the uniform classification and recording of accounting transactions for school districts.

Q: What is the Michigan Public School Accounting Manual Chart of Accounts?

A: The Chart of Accounts is a listing of standardized accounting codes and related definitions districts must use when reporting financial data to FID. These codes are necessary to assure that financial data reported are consistent and comparable from district to district.

Q: Where can I find the Michigan Public School Accounting Manual Chart of Accounts?

A: A link to the manual is in the [publications section of the Office of State Aid and School Finance on the MDE website](#) (www.michigan.gov/mde/Services/financial-management/state-aid/publications/michigan-public-school-accounting-manual). The Chart of Accounts is contained within the "Appendix - Definitions for Accounting Codes" link located on the Manual page.

Q: What happens if districts are already using the Suffix Codes for internal purposes?

A: Beginning in the 2019-20 fiscal year collection cycle, the FID will only accept valid suffix codes from the Michigan Public School Accounting Manual Chart of Accounts. Districts who would like to use the "other" coding dimension may use it if they would like to track expenditures for internal purposes.

Q: What are some of the more common accounting errors for which I should check my data?

A: According to MDE, Office of State Aid, the following are some of the common accounting-related issues that are found during data validation:

- Different federal revenue reported on audit than in FID
- Different amounts reported for USDA commodities in audit than in FID
- Different state foundation revenue reported on August Status Report than FID
- More expenditures reported on SE-4096 under classroom instruction than reported in FID
- Neglecting to use the revenue suffix codes as defined in the Michigan Public School Accounting Manual (refer to FAQs with Michigan Public School Accounting Manual)
- Long-term debt proceeds incorrectly reported as local revenue (1xx) rather than (5xx)
- Long-term interest reported as function "259" rather than "511"
- Short-term debt repayment incorrectly reported as debt service expenditure rather than just a balance item (Notes Payable, Balance Sheet Liability "407")
- Local property tax revenue different than taxable value times millage rate
- Improper use of revenue major class codes related to federal revenue received directly, through a state agency or through another public school
- Dollars paid to other public schools for services rendered are to be recorded in the function purchased with object "82xx", while dollars sub-granted/flow-through to other public schools should be recorded in function "411-Payments to Other Public Schools Within State of Michigan –Sub-grant/Flow through distributions only" with object "8510- Sub-grant/flowthrough" (See FAQs with Michigan Public School Accounting Manual)

Q: I received a warning that my indirect cost recovery is out of balance. What does that mean?

A: The system highlights a possible data quality concern when a district reports indirect cost recovery that is not in balance and as a net effect on the district's fund balance. As with all warnings, no change to the data are required for submission. Michigan Department of Education recommends using the Fund Modification function "6xx" then object code "9990" to record indirect charges at the end of an accounting period. To record the recovery of indirect costs in the appropriate grants, the recommended accounting entry would look like this:

> (Fund, Function, Object, Grant Code)
> Debit 11-611-9990-6013 $10,000
> Debit 11-611-9990-6213 $5,000
> Debit 11-611-9990-7623 $2,000
> Debit 11-611-9990-7653 $3,000
> Credit 11-611-9990-0000 $20,000

This warning was added because the expenditure data collected in the FID are the basis for the MDE's calculation of each district's approved indirect cost rates, which are used to recover indirect costs attributed to the administration of federal grants. The Michigan Public School Accounting Manual approach to reporting indirect cost recovery in FID allows districts to bill each grant for its fair share of indirect costs without affecting the actual costs that make up the indirect cost pool. See the Michigan Public School Accounting Manual, Section II, E.03 Accounting for the Recovery of Indirect Cost for further information.

Q: What happens if districts are already using the grant codes for internal purposes?

A: You are encouraged to submit grant codes listed in the Michigan Public School Accounting Manual Chart of Accounts. Grant codes received with a code of less than 9000 will be checked for validity against the Chart of Accounts. An error will be produced if an invalid grant code is received. However, if grant codes 9000-9999 are submitted, the application will replace these codes with 0000 prior to storage.

Q: Whom do we contact regarding Michigan Public School Accounting Manual Chart of Accounts or other accounting specific questions?

You may contact Chris May, MDE at 517-335-1263 or MayC@michigan.gov.

Opening Balance and District Data Entry

Q: On the Opening Balance page in the FID application, the "Uploaded Fund Balance" from my balance sheet is off from the "Calculated Fund Balance" provided by FID and I have a red "X" in the status column. What should I do?

A: The FID application derives the amount in the "Calculated Fund Balance" by taking the opening balance brought forward from the previous year's submission, adds the amount derived from your "Revenue" file and subtracts the derived amount from your "Expenditure" file. The "Uploaded Fund Balance" is the amount you provided in your Balance Sheet file. The MDE Office of State Aid and School Finance has decided that the FID should implement a variance threshold of $10 to account for rounding differences between the FID calculations and those that your accounting software might make when preparing the Expenditure file.

Q: Why can't I edit the opening fund balances on the "Opening Balance" screen?

A: The amounts in the "Opening Balance" column were brought forward from the previous year's submission. This represents the amount the district reported and certified as accurate in the previous collection as the ending balance and cannot be changed. If a district made a mistake and needs to correct a prior-year fund balance as reported in the last year's collection, it will need to do a "prior period adjustment" prior to submitting data in the FID.

Q: The opening balances reflected in the FID for my district are not correct. How do I handle this situation?

A: If a district made a mistake and needs to correct a prior-year fund balance as reported in the last year's collection, it will need to do a "prior period adjustment" prior to submitting data in the FID. A Revenue Major Class code "551-Material Prior Period Adjustments" and "552-Non-material Prior Period Adjustments" should be used to correct a fund balance that was reported as too low last year. Expenditure Function codes "491" and "492" should be used to correct fund balances that were reported as too high.

Q: How should my district report Capital Assets when entering the information on the District Data Entry page of FID for Fund 91?

A: The amounts entered into the data entry screen for Fund 91 should incorporate all the major class codes for a given class of capital assets. For each class of assets there is an asset and an associated depreciation account. Each class of capital asset should be reported net of depreciation.

Q: Do I have to complete some fields in the District Data Entry screens if they are already included in my upload files, and what happens if I provide data in both places?

A: The amounts entered into the data entry screen for Fund 91 should incorporate all the major class codes for a given class of capital assets. For each class of assets there is an asset and an associated depreciation account. Each class of capital asset should be reported net of depreciation.

Q: When submitting data for fund 91 (Capital Assets Accounts), our district receives a warning message that indicates "Major Class (XXX) expected as debit, credits received in incoming file." In this case, we don't think we have an actual problem.

A: FID edits data to the second position of the Balance Sheet major class code. When validating appropriate debit or credit balances for fund 91, the distinction would have to be made at the third position of the major class code in order to eliminate the warnings when dealing with depreciation (Example: for fund 91, all major class codes ending with "2" are depreciation accounts and therefore contra-accounts having a negative balance).

Because the fund 91 items CANNOT have negative balances after they are summarized (or rolled up) to the second position in FID, we retained the warning check at the detailed transaction level to assist districts in determining why an overall error may result during the roll-up verification process that takes place after all files and data entry have been submitted.

Q: What is the Budget Transparency Reporting box in District Data Entry? Are we required to submit website information?

A: Public Act 413 of 2004 amended the Revised School Code by adding section 620 (MCL 380.620), which requires each intermediate school district to post certain information on its website by December 31 of each year. The 2009-2010 School Aid Act (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.

ISDs are required by statute to provide the website location where this information can be accessed and should provide this URL in the Budget Transparency Reporting. LEA and PSA districts are not required to provide the website location, yet are strongly encouraged to do so.

Q: I entered a website in the Budget Transparency Reporting box in District Data Entry and received a message stating "The URL appears to be invalid or no response was received from your local server." What does this message mean?

A: Information provided in the Budget Transparency Reporting box is validated by the system to ensure that any data provided is a valid URL. If the URL provided is invalid, a warning will be generated, and the data will be saved. Occasionally, websites may go down or be unresponsive due to security settings causing a valid URL to appear invalid to the system. If a user receives a warning message, he/she should double-check the URL entry and make any applicable changes.

Uploading Files

Q: Why has my file been rejected?

A: If you receive an error message as soon as you click the "Upload" button on the application's Data Upload screen, your file probably has an error in the name. Please refer to the "FID File Naming Convention" in the FID User Guide, File Layout or FAQ.

If you clicked the "Upload" button and received a message stating that your file was being uploaded, and you found a "Rejected" status for that file when you checked the "District File Status" screen, it is likely that there is something wrong with the format of the file you submitted.

First, please check the "FID File Layout" document 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:

- Fixed-length file – illegal characters: comma, single quote, double quote, forward slash, back slash.
- Comma-separated values file – illegal characters within a segment: comma, single quote, forward slash, back slash.

Excel users: When creating .CSV files, please be aware that columns must be set as text only. Otherwise, Excel automatically places commas in numbers larger than three digits. These extra commas will cause a file formatting issue.

The FID system will not check the substance of the data, but 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.

Q: Why is the transaction code missing in the file layout for CSV and TXT formats?

A: The transaction code as used in the Michigan Public School Accounting Manual Chart of Accounts denotes whether an entry is balance sheet, revenue or expenditure. The FID application accepts separate files for each of these three types. Therefore, transaction code is not used in the file layout. Rather, the FID application distinguishes the transaction type by the file name.

Q: My XML file does not update when I upload a new one. What should I do?

A: Some XML files will not update when changes are made to the file. When this occurs, please contact cepi@michigan.gov. The appropriate CEPI analyst will reject your XML file so you can reupload the file with changes.

Q: What is the Education Service Provider file used for the in the FID?

A: This file will allow 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 academy) 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. EXAMPLE: The expenditure file shows $100,000 in function code 111 under purchased services. The district paid the Educational Service Provider $100,000 for those services. 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.

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.

Q: When trying to upload an XML file, I received an error message stating "no permission for district." How do I correct this?

A: This error indicates that your district number was not included in the XML File Schema (the definition of an XML document, which includes the XML tags and their interrelationships). If your local financial software created the XML export, check your program to ensure that the district information is included. Otherwise, you can edit the schema yourself by opening the file in Microsoft Word or a text-editor like Notepad.

Text Editor: Open the file in a text editor of your choosing. Near the top of the file will be a row beginning with the "Root" tag. In this row, locate the district code tag. The district code tag should contain your district code number within quotes. If this information is missing or incorrect, enter the appropriate district code within quotes and click "save."

Microsoft Word: Open the XML file in MS Word. Locate and right-mouse click on the District tag. Click on Attributes to open the Attributes window. Click on Code under Assigned Attributes. The Type Value box will display the current value for the district code. Input or change the district code to identify your district and click "ok."

Q: The grant codes listed in the Chart of Accounts appear to be three digits, but I received an error stating that grant codes must be a minimum of four digits in length. Which is correct?

A: The grant code is a four-character code. The fourth position is not printed in the manual because it has traditionally been reserved to denote the fiscal year. However, this position is not validated by the system, so users may simply fill this position with a zero or other numeric character for their own internal tracking purposes. Please do not use leading zeros to make the grant code four positions. The system will validate the first three positions of the grant code against the COA and using leading zeros will result in an "invalid grant code" error.

District File Status Validation Error Validation

Q: What types of validation does the application perform on the ESP file?

A: 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 needs 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% 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 then validates, and 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 minimum total

$1,000,000. If the ESP file fails to meet this criterion, the district user will need to review the data in the file to ensure that the amounts are correct and that all purchase service items were captured.

Q: I received a "validated for salary information" and/or "validated for employee benefit information" warning. How can I determine where my warning occurs in the file?

A: The system will highlight in the cross-file validation check when the revenue amount reported for U.S. Department of Agriculture Commodities under major class 481 does not match the expenditure amount reported for USDA Commodities under grant code 781. Likewise, the system will highlight when the USDA commodities bonus amount under major class 482 does not match the expenditure amount reported under grant code 782.

For example, the records below would trigger both of the USDA errors:

Revenue	Expenditure
25-481-000-$10,000	25-297-5650-781-$11,000
25-482-000-$10,000	25-297-5650-782-$11,000

To clear the warning, review the information submitted in the School Lunch Fund, determine the proper amount of USDA commodities, then modify and upload the appropriate file(s). Users can verify the information submitted under the School Lunch Fund by searching for fund 25 in the Revenue and Expenditure reports in the application.

The USDA errors will prevent submission of data to the state. MDE uses these data to fulfill the School Meals Program Year-End Report requirement and in the calculation of state supplemental funding for lunch and breakfast, therefore these data must be correct prior to submission.

Q: For the Balance Sheet, our district received a red "X" during the cross-validation process that is completed on the final Update Balances/Submit screen. It appears that the cross-validation routine is checking files at the summary level. We didn't have any errors during the initial file upload and error check process for the Balance Sheet. What should we do?

A: During the initial file upload and error check process, if your district did not roll up the Balance Sheet file and chose to submit additional detailed balances, an additional cross-reference check is completed to ensure that only appropriately signed and rolled-up balances exist once the FID completes the roll up. You should check the "warnings" that you received during the initial validation process to determine if related warning items summarize to an inappropriate balance once they are combined.

Q: Our district received an error stating "Outgoing Transfers match Incoming Transfers, by fund and amount" or "Incoming Transfers match Outgoing Transfers, by fund and amount." How do we fix these errors?

A: The Chart of Accounts provides 6xx expenditure function codes and revenue major class codes for districts to express transfers. Both the revenues and expenditures must offset one another for these errors not to display in the cross-file validation. For expenditure function codes, use a 6xx code and make the final two digits display the recipient fund. For revenue major class codes, use a 6xx code and make the final two digits display the original funding source.

See the below example of a transfer to the Capital Outlay fund from General Fund.

To: Revenue

Fund	Major Class Code	Suffix Code	Amount
41	611	0000	-1,277,384.00

From: Expenditure File

Fund	Function	Object	Program	School	State	Amount
11	641	8110	000	00000	0000	1,277,384.00

Reports

Q: Nothing happens when I attempted to generate a copy of my district's Financial Summary Reports. Is something wrong with the application?

A: The Financial Summary Reports are displayed in a pop-up window. If you have a pop-up blocker installed and active when you click OK, the reports may not be displayed. Try disabling your pop-up blocker and try running the report again. Please refer to the Help section of your browser for information regarding pop-up blocker control options.

Q: Where can I preview what my district's calculated average teacher salary will be as published in Bulletin 1011?

A: The FID application displays a district's calculated average teacher salary, as it will appear in the Bulletin 1011 report, as an informational item on the Cross-File Validation report. This calculation is based upon the district's current financial submission and the previous fall Registry of Educational Personnel submission.

The Instructional Expenditures Report also provides authorized users with a preview of the district's average teacher calculation as it will appear in the Bulletin 1011 report. The IER contains both district and school levels. The top line of the report is the district-level data. The average teacher calculation on the district line is the value that will appear in the bulletin.

While the IER has provided this calculation for multiple collections, it was added to the File Status screen as further insurance that district personnel were alert to how the average teacher salary was being calculated. The average teacher salary is a high-profile statistic often used by school boards, unions and the Legislature as part of making important policy decisions.

Q: What are the Budget Transparency Reports?

A: PA 121 of 2009 requires districts to use FID data to post to their district's website a summary of expenditures, for the most recent fiscal year available, expressed in two pie charts: personnel and operating expenditures.

The Budget Transparency Reports allow you to preview your expenditures in this format before final FID 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.

Once your district's submission is completed, along with any subsequent revisions, you can run the budget transparency reports, save locally and then post these reports to your website.

Q: Is there a report that provides more detail on the status of my district's school meal data?

A: Summary of a district's school meal data are available through the Financial Summaries Report section of the application. This report provides a summary of the financial data submitted in FID for the School Lunch Fund (25) but also includes indirect, meal counts and cost per meal information as provided by MDE.

Q: Where can I preview the School-level Expenditure Report showing the per-pupil expenditures?

A: FID provides the ESSA Bldg Level Expenditure report to preview how the uploaded data would look in the School-level Expenditure Report that will be released several months after the FID is closed. To access this report in FID, go to Reporting from the first dropdown menu and then ESSA Bldg Level Expenditure from the second dropdown. Please look for any school buildings that may not have any expenditures assigned to them and ensure that those are corrected in a subsequent upload file.

Submission

Q: What conditions are required for the "Submit to CEPI" button to be enabled?

A: Districts must ensure the following are true before the submit button is activated:

☐ All files have been Accepted (i.e., free of upload errors)

☐ All Calculated Fund Balances match Uploaded Fund Balances

☐ Sum 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

☐ Education Service Provider requirement has validated, and a file submitted, if applicable

☐ District-wide reporting, salary and employment benefit information is validated

Q: Should districts keep a copy of FID files that were successfully submitted to CEPI?

A: Yes, districts should maintain copies of their submitted FID files for at least one year. FID is not designed to provide districts with copies of files they uploaded. Should corrections be required after the submission period, it would be beneficial for the district to have its original files to work from.

Q: Where can I find the FID User Guide, FID Record Layout and other support materials?

A: All related user support materials are available for download from the FID web page (www.michigan.gov/cepi/pk-12/fid).

Q: I have questions about the application. I have consulted the FID User Guide and FID FAQs. What can I do next?

A: Please email cepi@michigan.gov. Note the CEPI application you are using and the specific question about or difficulty with the application. Include your full name, district code, district name, and complete telephone number with area code and extension.