Center for Educational Performance and Information

FID User Guide

Fall 2020

Last Updated: 6/10/2020

Questions:
Email: cepi@michigan.gov
Phone: 517-335-0505 x3

Contents

Index of Revisions 3
Revisions from the prior school years 3
Introduction 3
Chart of Accounts 3
Your Account 3
Logging In 4
Session Timeout 4
Pop-Up Blockers 4
Getting Started 4
Help and Resources 4
Entering FID for the First Time 5
Welcome Screen 5
Menus 5
School District Information 6
Data Collection 7
District Data Entry 7
Budget Transparency Websites 10
FID Data Upload 11
District File Status 12
Step 1: District Upload Status 13
Step 2: Cross-File Validation Checks 16
Step 3: Opening Balances 17
Step 4: Submission 18
User Verification and Comments Entry 19
FID Reports 21
Appendix A – Error and Warning Descriptions 22
Error Messages 22
Warning Messages 24
Cross File Validation 24
Credit/Debit Verification 27
Appendix B: Educational Service Provider File Guidelines 29

Index of Revisions

Revisions from the prior school years

The following section lists new changes since the last posting of the previous school year's manual.

School Year	Section	Page Number(s)	Edits/Changes
2019-20	Step 1 District Upload Status	16	Warning message displays when an invalid object code is input by user. In the 2020-21 collection the first three digits of the object code will be reviewed and any object code not in the published Chart of Accounts will not be accepted any longer in the FID upload.
2019-20	Throughout		Screenshots updated throughout the document.

Introduction

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.

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.

The Michigan Public School Accounting manual contains the Chart of Accounts within the "Appendix - Definitions for Accounting Codes," located on the Manual page.

Your Account

If you do not have a MILogin account, the MILogin User Guide provides the initial guidance to obtain access. To become an authorized user, you must do the following:

1. Request access to the application through your MILogin account through the "Request Access" screen.

2. Send the appropriate security agreement form (Public schools and Nonpublic schools) to CEPI, signed by yourself and the district lead administrator. The form is posted on CEPI's Application Security Forms web page.

You will receive access to the application when both above steps have been completed and verified by CEPI. For more detailed information, please refer to the MILogin User Guide.

Logging In

To access the Application, go to either the FID Login page or the CEPI website and click the FID button. For either option click the "Authorized User Login" button and enter your MILogin username and password.

Session Timeout

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.

Pop-Up Blockers

CEPI applications use pop-up windows to display information to users. If a pop-up blocker has been installed on your computer, it may prevent these windows from opening. Many pop-up blockers provide a configuration screen to allow pop-ups from certain websites. If your blocker does not have this feature, you may want to disable it while accessing CEPI applications.

Given the large number of pop-up blocker packages available, it is impossible to provide instructions for disabling each one. If you are unsure how to configure/disable your blocker, please check with the software vendor or your technical staff. Also, pop-up blocking is directly integrated into Internet Explorer.

Please consult the help function of your browser for more information on pop-up blockers.

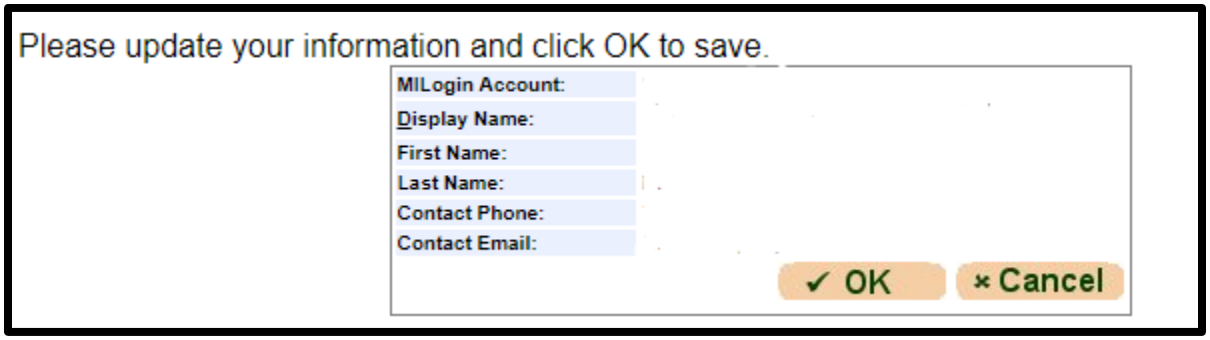
Getting Started

Help and Resources

Before using FID, you should familiarize yourself with the help resources available. To download these resources, go to the CEPI website. Click on "CEPI Applications" on the left-side navigation bar. A submenu will appear and click on "Financial Information Database." Be sure to check back, as you will always find the most up-to-date information on the CEPI FID website.

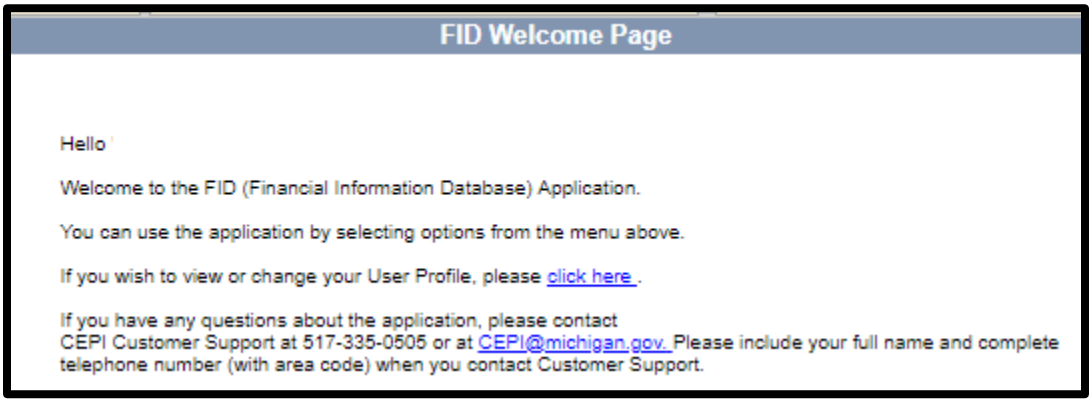
Entering FID for the First Time

If you are logging into FID for the first time, or you have not confirmed your user profile, the application will display your user profile details. This screen allows you to verify and update your profile information as required (this information is separate from your MILogin account). Should you need to change any of your information in the future, this screen is 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 the FID before and confirmed your user profile, the application will display the "Welcome Page." This screen displays a salutation with your display name as entered in the User Profile.



Menus

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

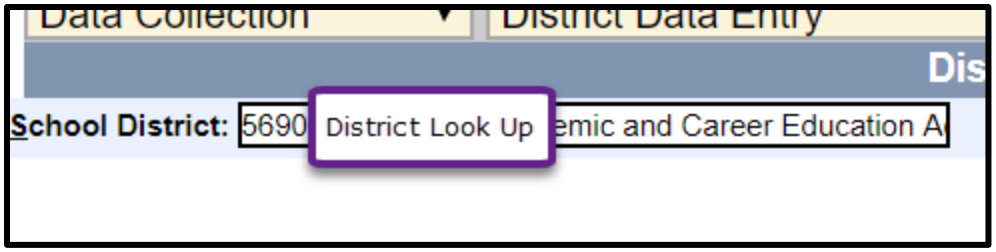
- **FID Home** – Use this link to return to welcome screen.
- **FID FAQ** – Use this link to view Frequently Asked Questions.
- **Contact CEPI** – Use this link to open a new page that lists CEPI contact information.
- **FID User Guide** –Open the FID User Guide.
- **Logout** – Use this link to log out of the FID 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, divided into hierarchical levels. Selection in one menu will determine which functions are presented in the next menu. At the main level, you will have multiple options to select. To select 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 in the submission section of the User Guide.

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.

Assets & Liabilities | Dual Enrollment Tuition And Fees

Fixed Assets (Fund 91)	Amount
Land (21x)	0.00
Buildings and Additions (22x)	0.00
Site Improvements (23x)	0.00
Equipment and Furniture (24x)	0.00
Vehicles Other than Buses (25x)	0.00
School Buses (26x)	0.00
Educational Media and Textbooks (27x)	0.00
Construction in Process (28x)	0.00
Other Capital Assets (29x)	0.00
Total Fixed Assets	0.00

Capital Assets for Fund 91 should be reported net of accumulated depreciation

Amount Due to State of Michigan	Amount
Chauffeur Expenditure	0.00
Received from TIFA, LDA or DDA	0.00

Long Term Liabilities (Fund 92)	Amount
Current Matured Bond Liabilities (44x)	0.00
Other Current Liabilities (491)	0.00
Deferred Inflows (495)	0.00
Deferred Inflows (OPEB) (496)	0.00
Bonds Payable (51x)	0.00
School Bond Loan Payable - Long Term Portion (53x)	0.00
Bus Loans Payable - Long Term Portion (56x)	0.00
Furniture and Equipment Loans Payable - Long Term Portion (57x)	0.00
Compensated Absences - Long Term Portion (58x)	0.00
Other Loans and Liabilities - Long Term Portion (591,592,593)	0.00
Pension Liability – Long Term Portion (594)	0.00
Other Post-Employment Benefits (OPEB) Liability (595)	0.00
Total Long Term Liabilities	0.00

Deferred Outflows	Amount
Deferred Outflows (195)	0.00
Deferred Outflows (OPEB) (196)	0.00

Budget Transparency Reporting as required by MCL 388.1618 (2) Guideline

In the box below, provide the direct URL, excluding the "http://" prefix, of the district's Budget Transparency Reporting Web site. URLs will be validated and districts with incomplete or incorrect URLs will be asked to update this information.

District Data Entry is Complete

Save Reset

1. The District Data Entry screen is divided into two sections: "Assets & Liabilities" and "Dual Enrollment Tuition and Fees." Select the tab to navigate between the screens.

2. Enter the amount for each applicable field. If you previously entered data and saved, the application will display all 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 most recently entered (through upload or manual entry) data will be submitted.

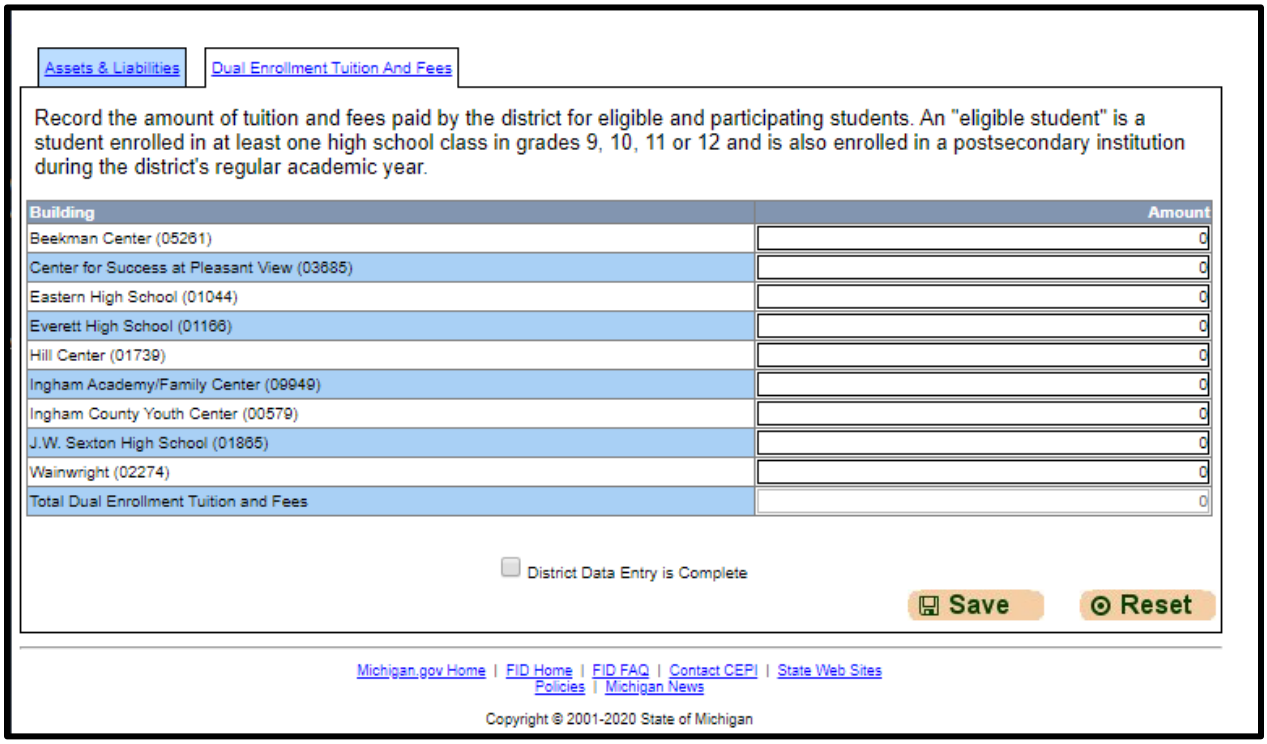
3. At the bottom of each screen are two buttons, **Save** and **Reset**. Use the **Save** option to save entered data and use the **Reset** option to clear out any entered data.

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.

The Dual Enrollment Tuition and Fees tab will be used to report tuition and fees paid by the district for dual enrolled students.



When the Dual Enrollment Tuition and Fees tab is selected, the data entry screen will be populated with buildings in the district that currently serve grades 9-12, per EEM. Amounts entered here should be a subset of the tuition (function 113, object 37XX) uploaded in the district's expenditure file. If a district has reported students with course type 07 or 10 in the TSDL (Teacher Student Data Link) collection, it is expected that there will be dual enrollment tuition and fees reported here.

Budget Transparency Websites

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.

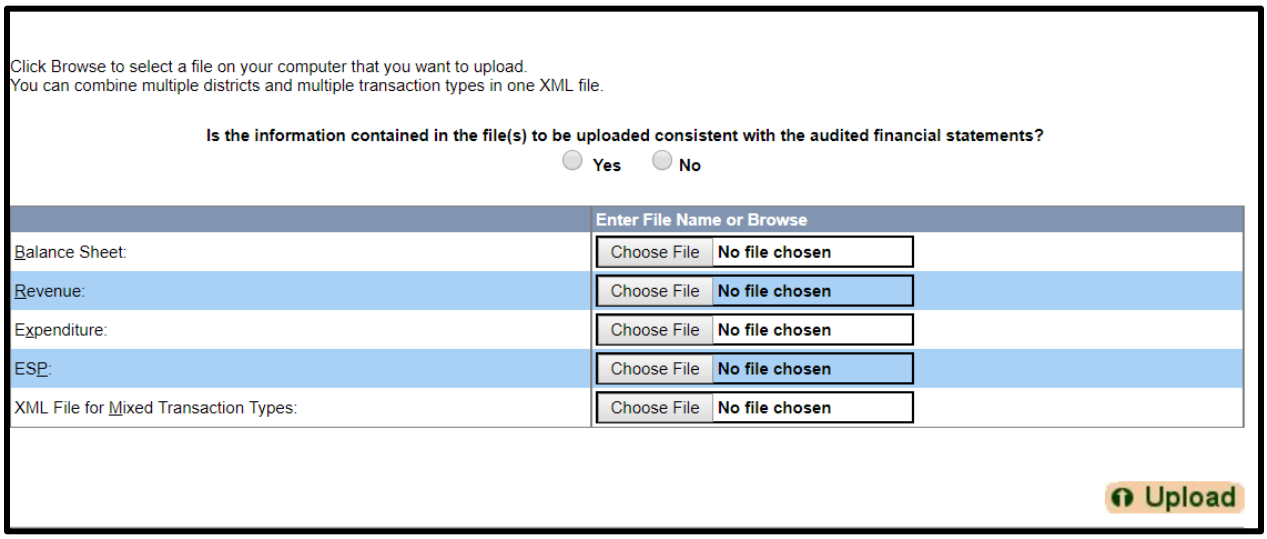
The system will validate the information provided in the Budget Transparency Reporting box to ensure that the entry is a valid URL. If the URL provided is invalid, the system will generate a warning message but will save the data. The warning message does not necessarily mean that the URL provided is 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 FID Uploading Files Job Aid, for additional information on file layout.

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.

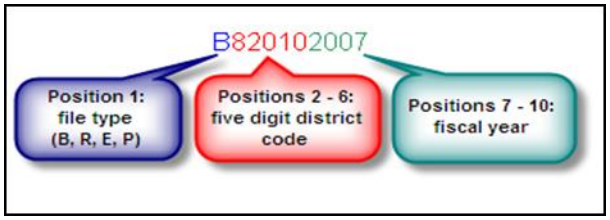
1. Click on **Choose File** to select the file path and name from your computer for the specified file. Be sure that the file name conforms to the naming convention as described below. It is suggested that files be uploaded one at a time.

   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 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.

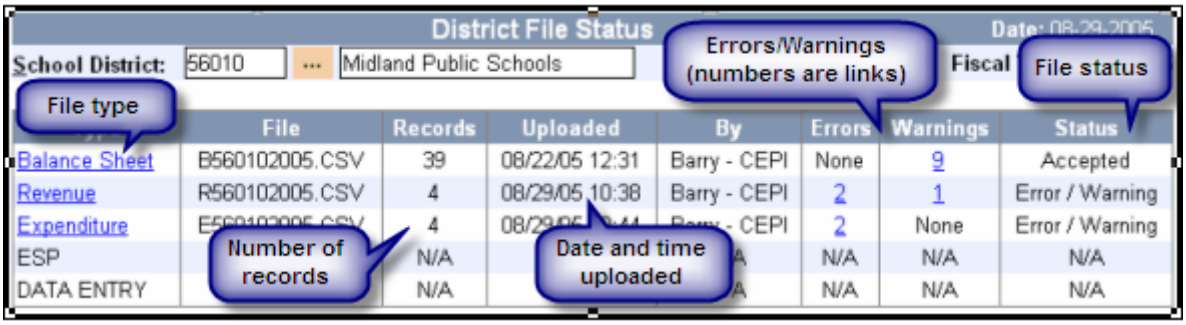
   After all files have been successfully uploaded, you should proceed to the District File Status section to review any errors and/or warnings you may have received.

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 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 Uploading Files Job Aid. 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.

---

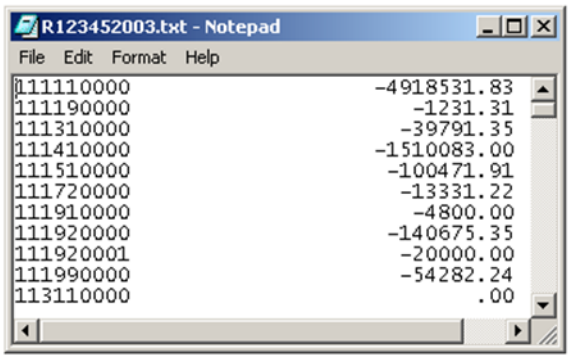
[1] If the status column displays "Uploaded," "Processing" or "Loaded" for over two hours, send an email to CEPI@michigan.gov.

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

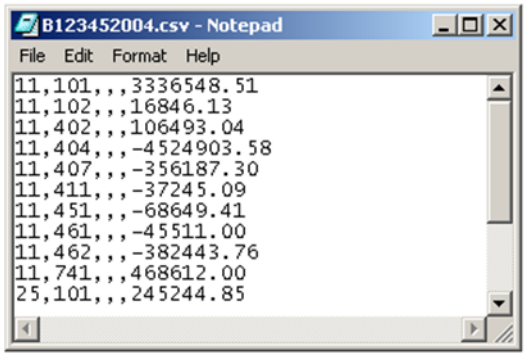
You must include the appropriate number of spaces in a fixed-length TXT file, use the appropriate commas to separate segments in a CSV file, or use appropriate tags in an XML file. Second, FID will reject a file that has one or more blank records in it.

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

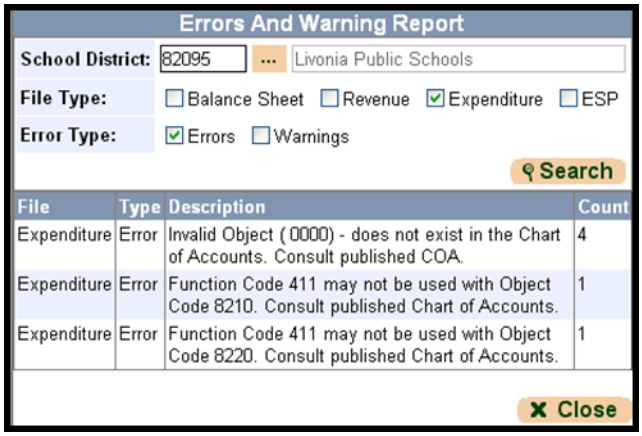


Comma-Separated Values Balance Sheet File



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.

During the 2019-20 fiscal year collection the FID contains a warning for districts that do not submit object codes that align with the Michigan Public School Accounting Manual Chart of Accounts at the three-digit object level. During the following collection cycle for the 2020-21 fiscal year, submitting an object code that does not align with Michigan Public School Account Manual Chart of Accounts at the three-digit object code level will be an error. If your district or ISD only reports object codes at the two-digit object-level, please prepare to submit at the three-digit object code level for the 2020-21 fiscal year FID cycle.

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 A – 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

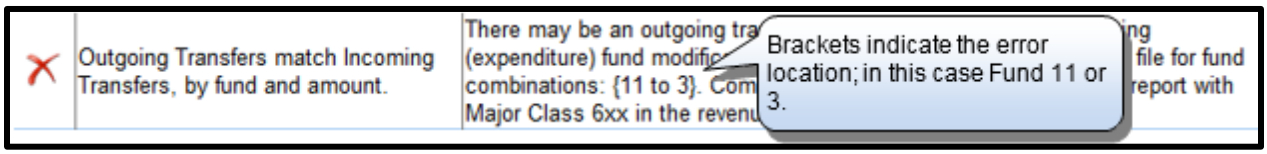
After you have uploaded all file types into the application, and the files are free of upload errors, the system runs a validation process across each of the transaction types.

NOTE: Before you upload all three transaction files (four if an 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.

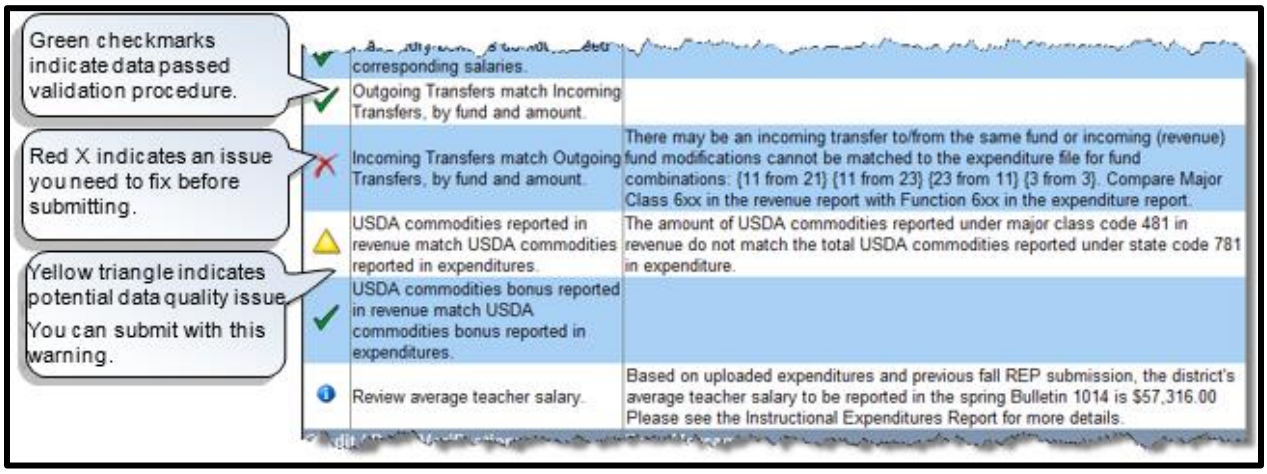
- A green checkmark (✓) next to a description indicates the item has passed validation.
- A red x (✗) indicates that a problem exists within one of the files that resulted in a cross-file error.
- A yellow triangle (△) indicates a warning that a data quality issue may exist. While the user should double-check 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 A 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 A 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 in the Reports section of this guide. Make the necessary changes to your files and reupload.



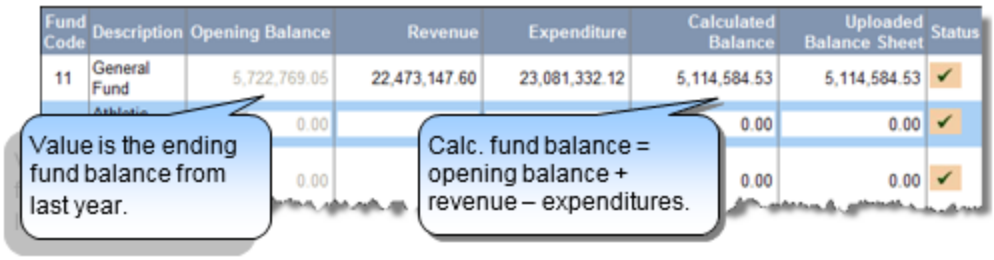
Step 3: Opening Balances

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.



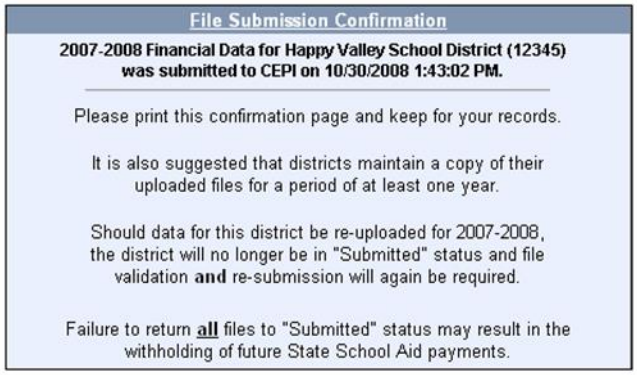
Step 4: Submission

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 the following conditions are met:

- ✓ All files have been Accepted (e.g., 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.


File Submission Confirmation

2007-2008 Financial Data for Happy Valley School District (12345) was submitted to CEPI on 10/30/2008 1:43:02 PM.

Please print this confirmation page and keep for your records.

It is also suggested that districts maintain a copy of their uploaded files for a period of at least one year.

Should data for this district be re-uploaded for 2007-2008, the district will no longer be in "Submitted" status and file validation **and** re-submission will again be required.

Failure to return **all** files to "Submitted" status may result in the withholding of future State School Aid payments.

You can 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. If 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.

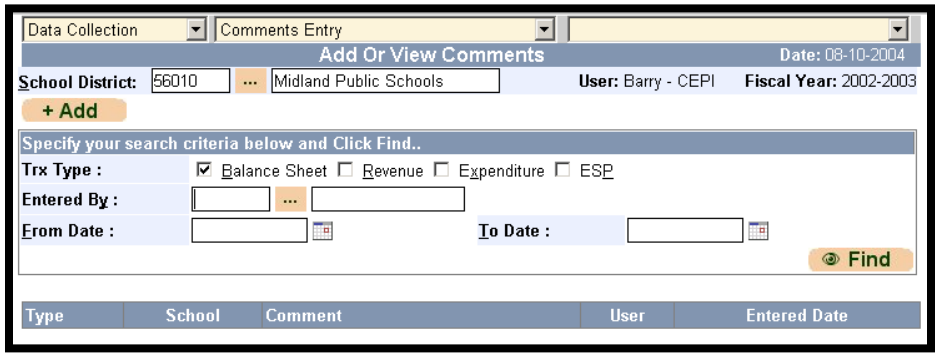
The transaction summaries are divided into four sections based on file types. Click on the required tab to view summarization transaction details for the respective transaction types.

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.



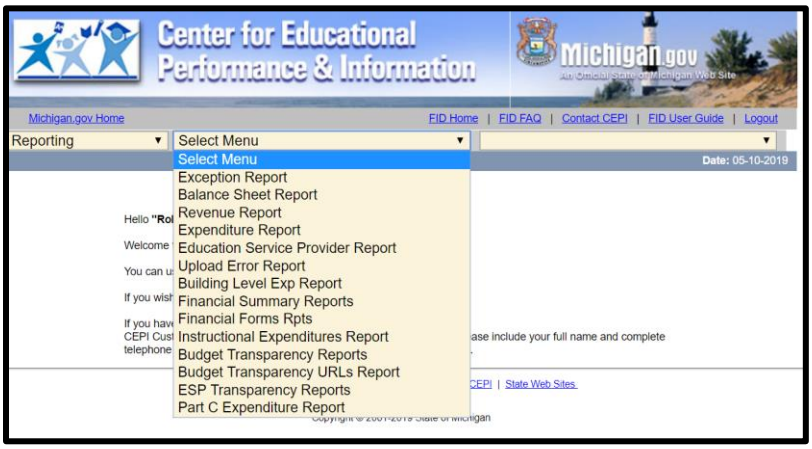
To find comments left by another District User, complete the selection criteria as necessary and click **FIND.** Transaction type is the only required field.

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.

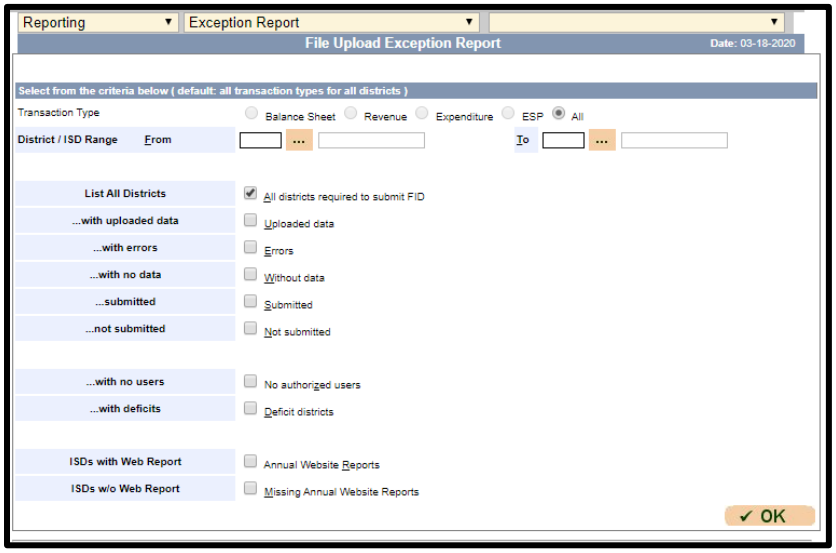
FID Reports

The FID has a variety of reports that are generated from data already in the system and provide users with the opportunity to view and analyze data. Reports are primarily produced in PDF with some generated to Excel.

For a full list of available reports, go to the FID Reports List spreadsheet. This spreadsheet contains two tabs. The "Report List" tab provides the location and the collection(s) that pertain to each report. The "Report Details" tab provides a brief description of each report, recommendations on how the report should be used and any additional comments.



To access reports, select **Reporting** from the first dropdown and then select the desired report. New prompts will appear on the screen to select various report attributes depending on the report. After the user selects the required prompts and clicks **OK**, the report appears through a separate tab or as a download at the bottom of the screen.



Appendix A – 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.

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 are 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.

Error Message	Description
Invalid Grant code (xxxx). Check the published Chart of Accounts.	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 total does not equal zero.	Error	This verification procedure checks to ensure that general fund expenditures for the district have been reported. Users who receive a red "X" in this field need to check their expenditure files.

Validation Check	Severity	Description
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 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 percent 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.
Instructional expenditures are consistent with previous year.	Warning	The reported instructional expenditures (Function 1xx) show a difference of XXX.XX percent compared to data from the previous school year. Please confirm your reported instructional expenditures are correct. Note: this displays when there is a more than 15 percent change from previous year.
Building Level Expenditures are Reported for the Required Functions.	Error	Functions 1XX and 24X must be reported at the building level. A valid building code must be reported with these expenditures.
Dual Enrollment Tuition and Fees do not exceed reported tuition expenditures.	Error	The total amount entered for Dual Enrollment Tuition and Fees exceeds the uploaded expenditure amount reported for high school tuition (function 113, object 37xx). Please confirm the amounts entered in the District Data Entry screen and the uploaded expenditure amounts are correct.

Validation Check	Severity	Description
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 corresponding salaries.	Warning	Indicates that mandatory benefits (object code 28) exceeded salary (object codes 10-19) amount. 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.
Pension Liability - Long Term portion has been submitted.	Error	Amount entered for Major Class 594 (Pension Liability - Long Term Portion) is 0. You must include an amount greater than 0 in your upload file OR enter an amount greater than 0 in the District

Validation Check	Severity	Description
		Data Entry screen (Assets & Liabilities tab).
Dual Enrollment Tuition and Fees has been reported in District Data Entry.	Warning	There are $0 reported for dual enrollment tuition and fees. However, the district reported dual enrollment students in TSDL. Please review these data in District Data Entry and verify all dual enrollment tuition and fees have been reported.
Utilities and Energy Supplies have been reported.	Error	Based on the uploaded expenditure file, no utilities and energy supplies (object codes 55XX) have been reported. Please refer to the Michigan Public School Accounting Manual and upload a new file with these expenditures.
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.

Verification Message	Definition
	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.

Appendix B: 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 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 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 importance is 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.