



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

RICK SNYDER  
GOVERNOR

BRIAN J. WHISTON  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** August 4, 2015

**TO:** School Districts Operating Educational Programs on the Grounds of Child Caring Institutions and Juvenile Detention Facilities

**FROM:** John A. Andrejack, Supervisor, Program Finance   
Office of Special Education

**SUBJECT:** Actual Cost Report for Claiming Reimbursement under Section 24 of the State School Aid Act (Form SE-4824)

Attached is a copy of the 2014-15 Section 24 Actual Cost Report for Public School Districts Approved to Operate Programs on the Grounds of Child Caring Institutions and Juvenile Detention Facilities. This report is required by school districts that wish to have the added costs of these programs reimbursed under Section 24 of the State School Aid Act.

Districts are reminded that Section 24 only reimburses costs for pupils placed by the court system or Department of Human Services (DHS).

During the completion of the 2013-14 funding cycle, it was discovered that the pupil FTE reported by many districts did not match the DS-4120 audited pupil membership reports. Districts are reminded that pupils claimed as special education and regular education on the SE-4824 must match those on the DS-4120 for the October 2014 and February 2015 count dates. Please note the October 2014 pupil count will include FTE claimed under Section 25 of the State School Aid Act. Please work with your ISD Pupil Accounting Auditor to ensure accuracy. Inaccurate pupil counts will affect future years funding.

If you have any questions regarding the form, please contact Dianne Easterling. Ms. Easterling can be reached by email at ([EasterlingD@michigan.gov](mailto:EasterlingD@michigan.gov)), or by calling the Office of Special Education, Program Finance at (517) 241-1235.

Attachment

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AUTHORITY: Section 24 of Act 94,  
PA 1979 as amended.  
COMPLETION: Required for a dis-  
trict to collect state categorical aid.

Direct questions regarding  
this form to Dianne Easterling  
at (517) 335-0459.

**2014-15 SECTION 24  
ACTUAL COST REPORT FOR PUBLIC SCHOOL DISTRICTS  
APPROVED TO OPERATE PROGRAMS ON THE GROUNDS OF  
CHILD CARING INSTITUTIONS AND JUVENILE DETENTION FACILITIES**

EDUCATIONAL AGENCY	Legal Name of School District	District Code No.	Telephone - Area Code/Local No.
	Address	City	Zip Code

**MAILING INSTRUCTIONS:**

DISTRICT: Return ORIGINAL and ONE copy **by September 16, 2015** to the intermediate district.  
Return ORIGINAL **by September 30, 2015** to the STATE address above.  
ISD: Retain ONE copy for your records.

**INSTRUCTIONS:**

1. Districts approved by the Department to operate a program on the grounds of a child caring institution that had costs in excess of the foundation allowance and federal funds generated by the on-grounds program qualify for Section 24 funding. This form must be filed to receive the added cost reimbursement for on-grounds programs. **Complete a separate form for each facility.**
2. Costs must be within the budget amount approved by the Department. The district must include an explanation of any line item that exceeds the approved budget.
3. All costs claimed on this form must be within the limits specified in the "Criteria for Direct Funding Public School Programs Servicing Pupils On The Grounds of Child Caring Institutions and Juvenile Detention Facilities" dated July, 2014.
4. **Districts with more than one (1) facility must complete a separate Section 24 Actual Cost Report for each facility.**

**CERTIFICATION:** I certify that the information submitted on this report is true and correct to the best of my knowledge. This report was prepared in cooperation with the business staff and the costs reported are proper charges to Section 24. All records and schedules (including time reports supporting proration of personnel) used in the preparation of this report will be kept for five years for audit purposes.

Date \_\_\_\_\_ Superintendent or Authorized Official \_\_\_\_\_ (Signature)

Contact Person \_\_\_\_\_ Telephone \_\_\_\_\_  
Area Code/Local No.

2014-15 Section 24 Final Costs

School District Name: \_\_\_\_\_

District Code: 

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Name of Facility: \_\_\_\_\_

**Count of Pupils Educated On-Grounds as of October 1, 2014\*:**

\*This must agree with the districts audited DS-4120  
Pupil Membership Count for October 2014

Regular Education	Head Count	_____	FTE	_____
Section 52	Head Count	_____	FTE	_____
Section 53a	Head Count	_____	FTE	_____
Non-court/non-DHS or non-Section 53a	Head Count	_____	FTE	_____
<b>Total</b>	<b>Head Count</b>	<b>_____</b>	<b>FTE</b>	<b>_____</b>

Directions:

- 1) Do not include any costs reimbursed with federal funds.
- 2) Report costs to the nearest dollar.
- 3) List personnel in school year full time equivalency (FTE), prorate to tenths (.0).
- 4) Refer to the "Special Education List of Allowable Expenditures" for a description of reimbursable items by function and object codes.
- 5) Attach detailed information explaining the amounts under "Other Expenses."

Category		PERSONNEL		COSTS						
		Profes- sional	Aides/ Clerical	Salaries	Fringe Benefits	Purchased Services Contracted Staff	Purchased Services	Supplies and Materials	Other Expenses	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Regular Ed Teachers									
2	Regular Ed Aides									
3	Special Ed Teachers									
4	Special Ed Aides									
5	Teacher Consultants									
6	Psychologists									
7	Speech									
8	School Liaison									
9	Social Work									
10	Clerical									
11	School Counselor									
12	Other (itemize below)									
13										
14										
15	Capital Outlay									
16	Total (line 1 thru 15)									

<p><b>Additional Data: This section MUST be completed:</b></p> <p>1) Number of Days of Instruction _____ Number of Hours of Instruction _____</p> <p>2) Name of School Liaison _____</p> <p style="margin-left: 20px;">a. Special Education Approval _____ yes _____ no</p> <p style="margin-left: 20px;">b. If yes, type of approval _____</p> <p>3) Number of Licensed Beds for the Facility _____</p>
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School District Name: \_\_\_\_\_

District  
Code:

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### 2014-15 SECTION 24 BUDGET CALCULATION

#### I. DATA

1. Total Cost from line 16 of page 2 \_\_\_\_\_
2. Total FTEs in the facility divided into Section 52 FTE in facility equals \_\_\_\_\_% Section 52
3. Total FTEs in the facility divided into Section 53a FTE in facility equals \_\_\_\_\_% Section 53a
4. Total FTEs in the facility divided into Regular Education FTE in facility equals \_\_\_\_\_% Regular Education  
(note: the percentages on lines 2, 3, and 4 may not total 100%)
5. District's 2014-15 Foundation Allowance (capped at \$8,099) \_\_\_\_\_
6. Total Regular Education FTE Count (audited DS-4120) for the facility
  - a. February 11, 2015 Pupil Count \_\_\_\_\_
  - b. October 1, 2014 Pupil Count \_\_\_\_\_
7. Total Section 52 FTE Count (audited DS-4120) for the facility
  - a. February 11, 2015 Pupil Count \_\_\_\_\_
  - b. October 1, 2014 Pupil Count \_\_\_\_\_
8. District's Total 2014-15 Section 52 Costs  
(from the 2014-15 SE-4096, page 3, line 46, column 10) \_\_\_\_\_
9. District's Total 2014-15 Section 52 Special Education Transportation Costs  
(from the 2014-15 SE-4094, line 30, column 4) \_\_\_\_\_
10. District's FY 15 Section 51a(3) Calculation Amount for Local Districts and  
Section 51(3) Payment for Intermediate Districts  
(state aid status report–August 2015) \_\_\_\_\_

School District Name: \_\_\_\_\_

District Code: 

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**2014-15 SECTION 24 BUDGET CALCULATION**

**II. PRORATION OF COSTS**

	Section 52	Section 53a	Regular Education
11. Put the Total Base Cost from line 1 on each line	_____	_____	_____
12. Percent of Pupils (from lines 2 through 4)	_____	_____	_____
	(from Line 2)	(from Line 3)	(from Line 4)
	<b>A</b>	<b>B</b>	
13. Cost Proration (line 11 x line 12)	13a	13b	_____
14. Regular Education Foundation Deduct (line 6a x .10 x line 5) + (line 6b x .90 x line 5)			_____
15. Section 24 Regular Education Added Cost (line 13c – line 14)			_____

**A** This goes only on Line 15 of the SE-4096 cost page for Section 52 and must be broken out by appropriate object code.  
**B** This goes only on Line 15 of the SE-4096 cost page for Section 53a and must be broken out by appropriate object code.

School District Name: \_\_\_\_\_

District  
Code:

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### 2014-15 SECTION 24 BUDGET CALCULATION

#### III. FINAL CALCULATIONS

*To be completed by the State*

- 16. Section 52 Costs  
(from line 13a) \_\_\_\_\_
  
- 17. Section 52 Liability  
(line 16 x .286138) \_\_\_\_\_
  
- 18. Section 52 Foundation Paid  
(line 7a x .10 x line 5) + (line 7b x .90 x line 5) \_\_\_\_\_
  
- 19. Amount Reimbursed Under Section 51a  
(greater of line 17 or line 18) \_\_\_\_\_
  
- 20. Unreimbursed Section 52 Costs for Non-Hold Harmless Districts  
(line 16 – line 19) \_\_\_\_\_
  
- 21. Complete for Hold Harmless Districts Only  
(Districts who receive a calculated allowance under Section 51a(3))
  - a. District's Total 2013-14 Section 51a(3) Amount  
(from line 10) \_\_\_\_\_
  
  - b. Percent of Section 51a(3) Attributable to Special Education Instructional Costs  
(line 8 x .286138) ÷ ((line 8 x .286138) + (line 9 x .704165)) \_\_\_\_\_
  
  - c. Amount of Section 51a(3) Attributable to Special Education Instructional Costs  
(line 21a x line 21b) \_\_\_\_\_
  
  - d. Amount of Section 51a(3) Attributable to the Facility Program  
(line 16 ÷ line 8) x line 21c \_\_\_\_\_
  
- 22. Unreimbursed Section 52 Costs for Hold Harmless Districts  
(line 20 – line 21d) \_\_\_\_\_
  
- 23. Section 24 Total Payment
  - a. Non-Hold Harmless District  
(line 15 + line 20) \_\_\_\_\_
  
  - b. Hold Harmless District  
(line 15 + line 22) \_\_\_\_\_