



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

GRETCHEN WHITMER  
GOVERNOR

MICHAEL F. RICE, Ph.D.  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** July 30, 2021

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

**FROM:** Scott B. Kemmer-Slater, Financial Manager, *SBK*  
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)

The PDF-fillable Section 24 Actual Cost Report for Public School Districts Approved to Operate Programs on the Grounds of Child Caring Institutions and Juvenile Detention Facilities is available for 2020-21. 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. The report is located on the [Section 24](#) webpage under the State Aid Information section of the Office of Special Education's [Funding](#) website.

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

During the completion of the 2019-20 funding cycle, it was discovered that the pupil full-time equivalency (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 2020 and February 2020 count dates. Please note the October 2020 pupil count will include FTE claimed under Section 25e of the State School Aid Act. Please work with your Intermediate School District (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 JL Purves by email at [PurvesJ@michigan.gov](mailto:PurvesJ@michigan.gov), or by calling the Office of Special Education, Program Finance at 517-241-1235.

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