

STATE SCHOOL AID DATA UPDATED FOR APRIL

The April state school aid payment is the 7th regular payment of the year and reflects 63.63% of the year's allocation for Sections 22a, 51c, and 22b, as well as for most categoricals. Prior year adjustments are made at 100% in a single payment. **The payment will post at the districts' banks on Monday, April 21, 2025.** The **pupil membership blends** have been updated with the audited counts reported to CEPI as of March 24, 2025. **Taxable value** figures used in the calculation of the Section 20 and Section 22a state per pupil amounts are tax year 2024 figures provided by the county treasurers via the web-based reporting system as of March 28, 2025. These data can be viewed by school district personnel on the [Department's website](#). To view your data, enter your district code and choose the applicable tax year from the drop down menu. **Questions concerning the taxable value figures should first be directed to the appropriate county treasurer.**

INDIRECT COSTS – New Resources, Updates, and Preliminary Rates

Preliminary indirect cost rate information will be posted to the [MDE indirect website](#) on **Monday, April 21**. This update includes:

- **Special Education rates for 2024-2025**, and
- **Preliminary rate information for 2025-2026.**

Form R0418A, *Costs for the Development of 2025-2026 Federal Indirect Cost Rates*, outlines the cost data used to calculate preliminary indirect cost rates. Form R0418, *Carry Forward Calculation for 2025-2026 Federal Indirect Cost Rates*, shows the results of that calculation. Districts may use **Form DS-4513** to edit preliminary cost information to reflect more accurate indirect cost rates. The latest version of **Form DS-4513** will be available on the Indirect Cost Rates webpage, featuring several enhancements to streamline processing and workflow. A key addition is the new **Subcontracts tab**, designed for entering exclusion amounts for any contracted services over \$25,000. This tab automatically deducts the initial \$25,000 from each contract and proportionately calculates the exclusion, aligning with the function code groupings used in Form R0418A. Video tutorials are available on the indirect webpage to support districts in completing Form DS-4513. Each video focuses on a specific section of the form, allowing you to review only the parts that apply to your situation or watch them in full. These resources may be especially helpful if you are:

- New to the indirect cost process,
- Completing the subcontracts section for the first time, or
- Newly assigned as Head of Component.

Districts with **membership greater than 2,999** are required to complete **Part IV-HOC (Head of Component)** and submit an **organizational chart** along with their DS-4513 submission. A list of applicable districts will also be available on the indirect website. We strongly encourage districts to designate a **Business Manager contact in the Educational Entity Master (EEM)** to ensure they receive all Head of Component communications.

Form DS-4513 is due **June 1** and must be submitted through the online portal:

<https://fs10.formsite.com/SASF/form14/index.html>

NEW GUIDES ON INDIRECT COST RECOVERY

In response to common questions from the field, we have developed two new guidance documents to support districts in navigating indirect cost recovery, particularly related to **state-funded grants** and **multi-year federal grants**.

These resources are now available on the [Indirect Cost Rates webpage](#):

1. **Guidance on Indirect Cost Rates – Can I Use My Indirect Rate on State-Funded Grants?**

Clarifies allowability and use of indirect cost rates for various state-funded grants.

2. **Multi-Year Grants & Indirect Cost Rates – Applying Indirect Cost Rates for the Appropriate Year**

Offers direction on applying indirect cost rates accurately across multi-year grants.

We believe these guides will be helpful to many districts.

If you have any questions about indirect costs or need assistance with any part of this process, please contact:

Jessica Beagle

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BUDGET TRANSPARENCY

March 1 was the deadline for updating Employee Compensation Information. Please ensure this section on your Budget Transparency page has been updated with calendar year 2024 data. The superintendent's compensation information must be disclosed, regardless of salary amount. In addition to the superintendent, all district employees with Medicare wages above \$100,000 must also be disclosed. Please send questions to Chad Urchike at UrchikeC1@michigan.gov.

GENERAL INFORMATION

- The Section 22d(4) funds are being paid at \$61.8562205782 per pupil.
- The Headlee Obligation for Data Collections funds are being paid out at \$29.3763838750 per pupil.
- The proration factor for Section 31a – At Risk funding is 35.14516039%.
- The proration factor for Section 29(7) – Enrollment Stabilization is 76.22312120%.

*Do you have questions about the information appearing in this UPDATE? Call the consultants identified above or **Phil Boone, Assistant Director, Office of Financial Management, State Aid and School Finance, MDE**, e-mail: BooneP2@Michigan.gov.