

**STATE SCHOOL AID DATA UPDATED FOR APRIL**

The April state school aid payment is the 7<sup>th</sup> 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 Wednesday, April 20, 2022. The **Pupil membership blends** have been updated with the audited counts reported to CEPI as of April 4, 2022. **Taxable value** figures used in the calculation of the Section 20 and Section 22a state per pupil amounts are tax year 2021 figures provided by the county treasurers via the web-based reporting system as of March 24, 2022. 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**

Current [indirect cost rate](#) information will be posted to the MDE website Wednesday, April 20. The new rate information includes Special Education rates for 2021-2022 and preliminary rate information for 2022-2023. Form R0418A, **Costs for the Development of 2022-2023 Federal Indirect Cost Rates**, details the cost data used to calculate preliminary indirect cost rates. Form R0418, **Carry Forward Calculation for 2022-2023 Federal Indirect Cost Rates**, shows the results of the preliminary calculation. Form DS-4513 allows the district to edit preliminary cost information to reflect more accurate indirect cost rates.

Form DS-4513 was updated previously to improve processing and workflow. The most significant change to the form includes a tab specifically for sub-contract exclusions. Districts must request an exclusion for any contracted service in excess of \$25,000 that impacts the direct cost base. This tab is designed to allow the user to enter the total contract amount and the amounts charged to each function code or grouping, as it is organized on form R0418A. The subcontracts tab will proportionately subtract the first \$25,000 and calculate the exclusion.

Two video tutorials are included on the [indirect webpage](#) to assist districts with the indirect process and completing the DS-4513. Each tutorial addresses different sections of form DS-4513. You may review a particular section of interest or watch the videos in their entirety. The videos may be particularly helpful if you are new to the indirect process, have questions about completing the subcontracts section, or are new to Head of Component.

Districts with membership greater than 2,999 will be required to complete the Head of Component tab (Part IV-HOC). Districts required to complete this worksheet will submit an organizational chart along with form DS-4513. A list of districts with membership greater than 2,999 will be provided on the indirect website as well. We strongly encourage districts to enter a Business Manager contact in the [Educational Entity Master \(EEM\)](#) to receive Head of Component communications.

Form DS-4513 is due June 1 and will continue to be accepted through the online portal: <https://fs10.formsite.com/SASF/form14/index.html>.

If you have any questions or comments, please contact Jessica Beagle at [BeagleJ1@michigan.gov](mailto:BeagleJ1@michigan.gov).

**BUILDINGS USED IN VIRTUAL LEARNING**

The Michigan Department of Education (MDE) and Center for Educational Performance and Information (CEPI) are collecting information on districts' virtual learning centers, including locations that served as a business or commercial operation prior to functioning as a virtual learning center. This [memorandum](#) provides information for districts to ensure that appropriate information is captured in the educational entity master (EEM) related to buildings used in virtual learning.

Questions related to this memo may be directed to Caitlin Hengesbach at [HengesbachC2@michigan.gov](mailto:HengesbachC2@michigan.gov).

### **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 2021 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](mailto:UrchikeC1@michigan.gov).

### **GENERAL INFORMATION**

- The proration factor for Section 31a-At Risk funding is 76.76582471%.
- The weighted average for Section 31a – At Risk funding is \$8,700.
- The Headlee Obligation for Data Collection funds are paid at a rate of \$26.8392158812 per pupil.
- The Section 22d(4) Isolated District funds are paid at a rate of \$52.2324238396 per pupil.

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\*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**, cell phone: **517-899-0796**, e-mail: [BooneP2@Michigan.gov](mailto:BooneP2@Michigan.gov).