

## **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 Monday, April 20, 2026.** The **pupil membership blends** have been updated with the audited counts reported to CEPI as of March 31, 2026. **Taxable value** figures used in the calculation of the Section 20 and Section 22a state per pupil amounts are tax year 2025 figures provided by the county treasurers via the web-based reporting system as of March 31, 2026. 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 – PRELIMINARY RATES, RESOURCES, AND UPDATES**

Preliminary indirect cost rate information will be posted to the MDE indirect website on Monday, **April 20**. This update includes:

- Special Education rates for 2025-2026, and
- Preliminary rate information for 2026-2027.

*Form R0418A, Costs for the Development of 2026-2027 Federal Indirect Cost Rates*, outlines the cost data used to calculate preliminary indirect cost rates. *Form R0418, Carry Forward Calculation for 2026-2027 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 DS-4513 includes a **Subcontracts** tab for entering exclusion amounts for contracted services **over \$50,000**. The tab deducts the initial \$50,000 from each contract and proportionately calculates the exclusion, aligning with the function code groupings used in Form R0418A.

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. Districts are encouraged to designate a Business Manager contact in the Educational Entity Master (EEM) to ensure receipt of 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>

## **INDIRECT COST RESOURCES**

The following resources are available on the [Indirect Cost Rates webpage](#):

- **Guidance on Indirect Cost Rates** – Can I Use My Indirect Rate on State-Funded Grants
- **Multi-Year Grants and Indirect Cost Rates** – Applying Indirect Cost Rates for the Appropriate Year
- **Video tutorials** for completing Form DS-4513

Updates related to the **subcontract threshold increase** to \$50,000 and the revised federal **equipment definition** are also available on the webpage for reference.

To receive updates and deadline reminders directly, sign up for notifications:

<https://fs10.formsite.com/SASF/Notify-Me/index>

## **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 2025 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 [mde-sasf@michigan.gov](mailto:mde-sasf@michigan.gov).

## **MICHIGAN PUBLIC SCHOOL ACCOUNTING MANUAL CHANGE NOTICE #35**

Change Notice #35 updating the *Michigan Public School Accounting Manual* was distributed on April 16, 2026. Unless otherwise required, the changes listed in the notice are to be implemented for the 2026-27 fiscal year. Change Notices and the updated manual is available on the [Department's website](#). Questions related to the Change Notice or public school accounting may be directed to Christopher May at 517-335-1263 or [MayC@Michigan.gov](mailto:MayC@Michigan.gov).

## **GENERAL INFORMATION**

- The Section 22d(4) funds are being paid at \$63.8241263148 per pupil.
- The Headlee Obligation for Data Collections funds are being paid out at \$29.6436781517 per pupil.
- The proration factor for Section 31a – At Risk funding is 45.63318053%.
- The proration factor for Section 29(7) – Enrollment Stabilization is 63.15624593%.

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\*Do you have questions about the information appearing in this UPDATE? Contact **Office of Financial Management, State Aid and School Finance, MDE**, e-mail: [mde/sasf@michigan.gov](mailto:mde/sasf@michigan.gov).