



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING


GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: July 31, 2024

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

FROM: Nichole Northern, Financial Manager, 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 [2023-24 Section 24 Actual Cost Report](#) (SE-4824) is now available and can be found on the [Section 24 webpage](#). School districts are required to submit the SE-4824 to the Michigan Department of Education (MDE) Office of Special Education (OSE) to be reimbursed for the added costs of these programs under Section 24 of the State School Aid Act.

The 2023-24 SE-4824 must be submitted electronically to MDE by September 30, 2024. Instructions on how to submit the cost report electronically can be found on the SE-4824.

Continuing for 2023-24, the following documentation will be required to be submitted with the completed SE-4824, if applicable:

- For each diagnostic personnel (e.g., a teacher consultant for students with disabilities, school psychologist, school social worker, or school counselor) reported on the final costs report, the district shall include documentation demonstrating total new pupils during the detention/placement period. For each school social worker reported on the final costs report, the district shall also include documentation demonstrating total new pupils referred to special education suspected of being emotionally impaired.
- For each split funded special education ancillary and related services personnel reported on the final costs report, the district shall include documentation demonstrating the actual time the staff worked in the facility to meet the requirements for services established in each pupil's Individualized Education Program (IEP).

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Districts are reminded that Section 24 only reimburses costs for pupils educated in the facility by order of a court or Department of Health and Human Services (DHHS).

During the completion of the 2020-21 funding cycle, 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 February 2023 and October 2023 count dates. Please note the October 2023 pupil count will include FTE claimed under Section 25e of the State School Aid Act. Please work with your Intermediate School District (ISD) Pupil Membership Auditor to ensure accuracy. Inaccurate pupil counts will affect future years funding.

If you have any questions regarding the form, please contact Nicole Licht by email at LichtN@michigan.gov, or by calling 517-896-2803.