



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

GRETCHEN WHITMER  
GOVERNOR

MICHAEL F. RICE, Ph.D.  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** September 13, 2023

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

**FROM:** Cindy Keller, Financial Manager, Program Finance, *CK*  
Office of Special Education

**SUBJECT:** Actual Cost Report for Claiming Reimbursement under Section 24 of the State School Aid Act (Form SE-4824)

The fillable PDF 2022-23 Section 24 Actual Cost Report (SE-4824) for Public School Districts Approved to Operate Programs on the Grounds of Child Caring Institutions and Juvenile Detention Facilities is now available. This report is required by school districts 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 Michigan Department of Education Office of Special Education [Funding webpage](#).

**New:** 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 placed by the court system 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 2022 and October 2022 count dates. Please note the October 2022 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](mailto:LichtN@michigan.gov), or by calling 517-896-2803.