

**MICHIGAN DEPARTMENT OF EDUCATION**  
**Office of Special Education**  
**P.O. Box 30008**  
**Lansing, Michigan 48909**

AUTHORITY: Section 24 of Act 94,  
PA 1979 as amended.  
COMPLETION: Required for a  
district to collect state categorical aid.

Direct questions regarding  
this form to Nicole Licht at  
517-896-2803.

**2022-23 SECTION 24**  
**ACTUAL COST REPORT FOR PUBLIC SCHOOL DISTRICTS**  
**APPROVED TO OPERATE PROGRAMS ON THE GROUNDS OF**  
**CHILD CARING INSTITUTIONS AND JUVENILE DETENTION FACILITIES**

<b>EDUCATIONAL AGENCY</b>	Legal Name of School District	District Code No.	Telephone - Area Code/Local No.
	Address	City	Zip Code

**INSTRUCTIONS:**

1. Districts approved by the Michigan Department of Education (MDE) to operate a program on the grounds of a child caring institution that had costs in excess of the foundation allowance and federal funds generated by the on-grounds program qualify for Section 24 funding. This form must be filed to receive the added cost reimbursement for on-grounds programs. **Complete a separate form for each facility.**
2. Costs must be within the budget amount approved by the MDE. The district must include an explanation of any line item that exceeds the approved budget.
3. All costs claimed on this form must be within the limits specified in the "Criteria for on the Ground Child Caring Institutions and Juvenile Detention Facilities" dated August, 2022.
4. **Districts with more than one (1) facility must complete a separate Section 24 Actual Cost Report for each facility.**

**CERTIFICATION:** I certify that the information submitted on this report is true and correct to the best of my knowledge. This report was prepared in cooperation with the business staff and the costs reported are proper charges to Section 24. All records and schedules (including time reports supporting proration of personnel) used in the preparation of this report will be kept for five years for audit purposes.

Date \_\_\_\_\_ Superintendent or  
Authorized Official \_\_\_\_\_ (signature)

Contact Person \_\_\_\_\_ Telephone \_\_\_\_\_ Area Code/Local No. \_\_\_\_\_

### 2022-23 Section 24 Final Costs

School District Name:

District  
Code:

Name of Facility:

#### ISD CERTIFICATION:

If public school district operating programs in above referenced facility is a local educational agency or public school academy, Intermediate School District shall review and approve the cost report by completing the following certification.

**CERTIFICATION:** I certify that the intermediate school district has reviewed the local district final costs report, the information submitted on this report is true and correct to the best of my knowledge, and the costs reported are proper charges to Section 24. All records and schedules (including time reports supporting proration of personnel) used in the preparation of this report will be kept for five years for audit purposes.

Date \_\_\_\_\_ Superintendent or Authorized Official \_\_\_\_\_ (signature)

Contact Person \_\_\_\_\_ Telephone \_\_\_\_\_ Area Code/Local No. \_\_\_\_\_

#### MAILING INSTRUCTIONS:

DISTRICT: Return ORIGINAL by **September 29, 2023** to the intermediate school district. Return ORIGINAL by **October 13, 2023** to the STATE address on page 1 or electronically.

LEAPFILE link: [LEAPFILE Portal](#)  
Send to: [MDE-OSEprogramfinance@michigan.gov](mailto:MDE-OSEprogramfinance@michigan.gov)

ISD: Retain ONE copy for your records.

Districts can claim 100 percent of the added cost for education programs under Section 24 of the State School Aid Act. Added cost is computed by deducting all other state revenue received under the State School Aid Act, including the foundation allowance, Section 51a, Section 51a(3), Section 53a, Section 22b, Section 51e, and Section 51c funds from the total approved expenditures.

#### REQUIRED DOCUMENTATION (IF APPLICABLE):

1. 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, district shall include documentation demonstrating total new pupils during the detention/placement period. For each school social worker reported on the final costs report, district shall also include documentation demonstrating total new pupils referred to special education suspected of being emotionally impaired.
2. For each split funded special education ancillary and related services personnel reported on the final costs report, 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).

### 2022-23 Section 24 Final Costs

School District Name:

District  
Code:

Name of Facility:

#### Count of Pupils Educated On-Grounds as of October 5, 2022\*:

\* This must agree with the district's audited DS-4120  
Pupil Membership Count for October 2022

Regular Education	Head Count	FTE
Section 52	Head Count	FTE
Section 53a	Head Count	FTE
Non-court-non DHHS or non-Section 53a	Head Count	FTE
<b>Total</b>	Head Count _____	FTE _____

**Directions:**

- 1) Do not include any costs reimbursed with federal funds.
- 2) Report costs to the nearest dollar.
- 3) List personnel in school year full time equivalency (FTE), prorate to tenths (.0).
- 4) Refer to the [State Aid & IDEA Part B, Section 611 Allowable Costs document](#) for a description of reimbursable items by function and object codes.
- 5) Attach detailed information explaining the amounts under "Other Expenses."

Category		PERSONNEL		COSTS						
		Profes- sional	Aides/ Clerical	Salaries	Fringe Benefits	Purchased Services Contracted Staff	Purchased Services	Supplies and Materials	Other Expenses	TOTAL
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Regular Ed Teachers									
2	Regular Ed Aides									
3	Special Ed Teachers									
4	Special Ed Aides									
5	Teacher Consultants									
6	Psychologists									
7	Speech									
8	School Liaison									
9	Social Work									
10	Clerical									
11	School Counselor									
12	Other (itemize below)									
13										
14										
15	Capital Outlay									
16	Total (line 1 thru 15)									

**Additional Data: This section MUST be completed:**

1) Number of Days of Instruction	Number of Hours of Instruction
2) Name of School Liaison	
a. Special Education Approval	yes    no
b. If yes, type of approval	
3) Number of Licensed Beds for the Facility	

School District Name:

District  
Code:

## 2022-23 SECTION 24 BUDGET CALCULATION

### I. DATA

1. Total Cost from line 16 of page 3 \_\_\_\_\_
2. Total FTEs in the facility divided into Section 52 FTE in facility equals \_\_\_\_\_ % Section 52  
Round to the nearest hundredth
3. Total FTEs in the facility divided into Section 53a FTE in facility equals \_\_\_\_\_ % Section 53a  
Round to the nearest hundredth
4. Total FTEs in the facility divided into Regular Education FTE in facility equals \_\_\_\_\_ % Regular Education  
(note: the percentages on lines 2, 3, and 4 may not total 100%) Round to the nearest hundredth
5. District's 2022-23 Foundation Allowance (\$9,150)
6. Total Regular Education FTE Count (audited DS-4120) for the facility
  - a. February 9, 2022 Pupil Count
  - b. October 5, 2022 Pupil Count\_\_\_\_\_
7. Total Section 52 FTE Count (audited DS-4120) for the facility
  - a. February 9, 2022 Pupil Count
  - b. October 5, 2022 Pupil Count\_\_\_\_\_
8. Total Section 53a FTE Count (audited DS-4120) for the facility
  - a. February 9, 2022 Pupil Count
  - b. October 5, 2022 Pupil Count\_\_\_\_\_
9. District's Total 2022-23 Section 52 Costs  
(from the 2022-23 SE-4096, Section 52 Total)
10. District's Total 2022-23 Section 52 Special Education Transportation Costs  
(from the 2022-23 SE-4094, line 30, column 4)
11. District's FY23 Section 51a(3) Calculation Amount for Local Districts and  
Section 51(3) Payment for Intermediate Districts  
(state aid status report–August 2023)

School District Name:

District  
Code:

### 2022-23 SECTION 24 BUDGET CALCULATION

#### II. PRORATION OF COSTS

	Section 52	Section 53a	Regular Education
12. Put the Total Base Cost from line 1 on each line			
13. Percent of Pupils (from lines 2 through 4)	(from Line 2) %	(from Line 3) %	(from Line 4) %
14. Cost Proration (line 12 x line 13)	<div style="border: 1px solid black; padding: 2px; display: inline-block;">14a</div> <sup>A</sup>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">14b</div> <sup>B</sup>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">14c</div>
15. Regular Education Foundation Deduct (line 6a x .10 x line 5) + (line 6b x .90 x line 5)			
16. Section 24 Regular Education Added Cost (line 14c – line 15)			

<sup>A</sup> This goes only on Line 15 of the SE-4096 cost page for Section 52 and must be broken out by appropriate object code.

<sup>B</sup> This goes only on Line 15 of the SE-4096 cost page for Section 53a and must be broken out by appropriate object code.

School District Name:

District  
Code:

## 2022-23 SECTION 24 BUDGET CALCULATION

### III. FINAL CALCULATIONS

#### *To be completed by the State*

17. Section 52 Costs  
(from line 14a)
18. Section 52 Liability  
(line 17 x .286138)
19. 75% of Section 52 Foundation Paid (Section 51e)  
 $((\text{line } 7a \times .10 \times \text{line } 5) + (\text{line } 7b \times .90 \times \text{line } 5)) \times .75$
20. Amount Reimbursed Under Section 51a and 51e  
(line 18 + line 19)
21. Unreimbursed Section 52 Costs for Non-Hold Harmless Districts  
(line 17 – line 20)
22. Complete for Hold Harmless Districts Only  
(Districts who receive a calculated allowance under Section 51a(3))
- a. District's Total 2022-23 Section 51a(3) Amount  
(from line 11)
  - b. Percent of Section 51a(3) Attributable to Special Education Instructional Costs  
 $(\text{line } 9 \times .286138) \div ((\text{line } 9 \times .286138) + (\text{line } 10 \times .704165))$  %
  - c. Amount of Section 51a(3) Attributable to Special Education Instructional Costs  
(line 22a x line 22b)
  - d. Amount of Section 51a(3) Attributable to the Facility Program  
(line 17 ÷ line 9) x line 22c
23. Unreimbursed Section 52 Costs for Hold Harmless Districts  
(line 21 – line 22d)
24. Section 24 Total Payment
- a. Non-Hold Harmless District  
(line 16 + line 21)
  - b. Hold Harmless District  
(line 16 + line 23)