Pupil Accounting Workshop

September 25, 2025

Our Auditing Team

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Our Agenda

Pupil Accounting Resources

Important Dates

Preparing Count Documentation

Noteworthy in 2025-26

Q&A

Pupil Accounting Resources

Pupil Accounting Manual

2025-26…??

Section 1-4 - Foundation of Pupil Accounting

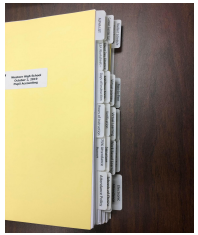
Section 5-6 - Special Populations reference sections

Tips & Tricks

- Most recent changes are highlighted in YELLOW
- Search = ctrl F and ‘keyword’
- Google Notebook LM - AI game changer!

Pupil Accounting Website ➡

jcisd.org > Services > Pupil Accounting



Review Count Packet from Previous Year

- Important Dates and Deadlines
- Auditor Contact Info
- MDE Resources

- Links to:
  - *Building Checklists*
  - *Count Forms*
  - *Miscellaneous Forms*
  - *Section 25 Info*

2025-26 Important Dates

	Fall 2025 Count	Spring 2026 Count
Count Day	***October 1***	***February 11***
Packets Due to ISD	*November 13*	*March 26*
Unexcused Absence Return *(**10** School Days*)*	*October 15*	*February 27*
Excused Absence Return *(**30** Calendar Days)*	*October 31*	*March 13*
Suspended Absence Return *(**45** Calendar Days)*	*November 15*	*March 28*

**Based on JCISD Common Calendar*

Preparing Count Documentation

On Count Day

- Print *Student Schedule Locator* - secondary only
  - No course “placeholders” except WBL
- Alpha List - always “as of” count day
- *PowerSchool Helpful Count Day Tips*
  - Found under *Optional Forms & Misc Info*
  - How to run the ***Alpha List***
  - How to run the ***Student Schedule Listing/Locator***
  - How to run the ***Master Teacher Schedule***
  - How to run the ***75% Attendance Report***

On Count Day
~ *Attendance* ~

- **Teacher Attendance** - signed and dated in ink
  - Return dates for absent students also signed and dated
- **PowerSchool Attendance** - ***P*** for Count Day Present
  - No need to have PS Team turn code ON/OFF
  - Also use ***P*** for return date of students absent on count day
- **Block Schedules and “seminar” classes**
  - Must have signed attendance just like count day
- **Virtual Learners** - Count day activity in each class or weekly TWIs

Count Packet Documentation

- District and Building Desk Audit Checklists
- Labels and Dividers
  - Labels along edge, prefer color dividers
- Count Day Forms
  - Forms should be signed - Signature Cert Page is backup
  - Worksheet B’s must be signed
  - List students by grade level then alphabetically

Desk Audit Building Checklist

Desk Audit Checklist - Secondary Include this sheet as the first page of your packet, please.

Secondary
Required Documentation for Pupil Membership Desk Audit

District: _____ School Year: _____

Building: _____ Count: ____ Fall ____ Spring

Contact Person: _____ Phone & Email: _____

Please check off each item - put "N/A" on each line that is not applicable to your building.

(F) = Fall (S) = Spring (F/S) = Fall & Spring

_____ Alpha List (F/S) Alpha List from PowerSchool
_____ LEA Worksheet -Building Level (F/S)
_____ Days of Instruction Form (F)
- _____ Current Year Planned
- _____ Current Year Building Calendar

_____ Hours of Instruction Forms (F)
- _____ Scheduled hours of instruction - full, half, and other days should each have their own form
- _____ Copy of class period schedule & start/dismissal times

_____ 75% Attendance Report (F/S)
_____ Attendance policy (F)
_____ Worksheets B Forms (F/S)
_____ Count Day Absence Form (F/S)
_____ Add / Drop Form (begin 10 days prior to count day) (F/S)
_____ Verification Statements - REQUIRED FORM FOR ALL BUILDINGS (F)
_____ Signature Certification Page (F/S)
_____ Student Schedule Listing - Printed from PowerSchool ON COUNT DAY (F)
_____ Teacher List (List of all teachers, first/middle initial/last name (Legal Names)) (F) New Teachers Since Fall Count (S)
_____ Master schedule Sort by teacher showing hour, course, and teacher assignment with special education teachers clearly identified (F)
_____ Electronic Attendance Certification Page (F/S)

Desk Audit Building Checklist

ITEMS TO HAVE AVAILABLE AT DISTRICT FOR FIELD AUDIT (F)

Auditors do not need individual copies unless requested.

Please put "N/A" on each line that is not applicable to your building.

_____ Signed official teacher attendance records. If electronic, print one week prior to count week, count week, and 30 days after count date, **but only until student returns. Each week must be printed separately and signed weekly.**

_____ List of board approved classes

_____ Enrollment records, cumulative records or CA-60s

_____ Record of student adds/drops or enrollment activity report (two weeks prior to count and 30 days after)

_____ Graduation requirements

_____ Non Resident Release Letters

_____ Signed Cooperative Agreements for 105c SpEd Students

_____ Positive attendance documentation from Career Center

_____ Reduced Schedule Request and Approval Form

_____ Early Middle College Program of Study

_____ Work Based Training/Placement Agreement

_____ Work Based Training Plan

_____ Work Based Attendance & Time Verification

_____ Post Secondary (Dual) Enrollment - Copy of district paid tuition and fees to college(s)

_____ Virtual Learning - Sequential Learning Timeline

_____ Virtual Students' attendance documentation (Two-way communication logs or evidence of count day activity in every class)

Noteworthy in 2025-26

New Things...

$9,608

= Full Time Student

= 1.00 FTE

Teacher Certification and The TCVR

Office of Educator Excellence
517-241-5000
EducatorHelp@michigan.gov

- All educators must have a Michigan Teaching Certificate or be properly permitted
- Teachers ***must*** be endorsed in both subject area **and** grade level
- FTE deductions if out of compliance

REP Reporters - *Teacher Credential Verification Report*
- Check periodically and fix OUTS

Types of Substitute Permits

- **Daily permits** for INTERMITTENT use or a MAXIMUM of 90 calendar days for single assignments.
- **Daily Extensions** for emergency situations.
- **Full-Year permits** (Basic, Shortage, Expert) for long term assignments.

Teacher Credential Verification Report

For REP users:

- Compares assignment codes in REP to certification info in MOECS to determine if teacher is appropriately placed and/or has current certificate
- Found in MSDS under *Audit FTE* tab
- Updates daily
- **Clean up any “OUTS”**
- Used by Auditors for Teacher Certification Audit

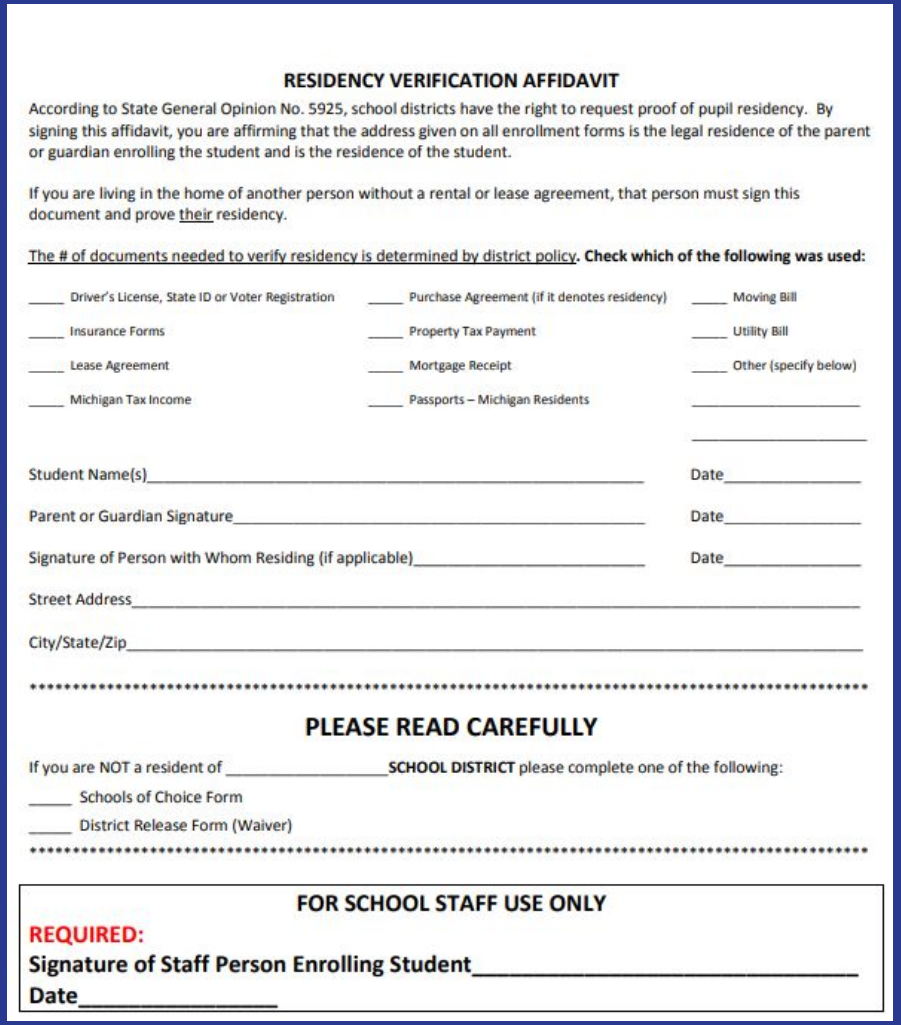
Non Residents and SOC Recap

All Non Residents need a district release from their resident district…

Exceptions when you don't need a district release include:
(See PAM Section 4 for complete list)

- Sexual assault, moved between count days, Child of a district employee, foster care, etc.
- ***Schools of Choice is also an exception:***
  - Must apply during SOC window
  - If enroll outside of window, get District Release & wait for next window
  - Retain SOC application until break enrollment

Resident/NonResident Membership Determination Flowchart



RESIDENCY VERIFICATION AFFIDAVIT

According to State General Opinion No. 5925, school districts have the right to request proof of pupil residency. By signing this affidavit, you are affirming that the address given on all enrollment forms is the legal residence of the parent or guardian enrolling the student and is the residence of the student.

If you are living in the home of another person without a rental or lease agreement, that person must sign this document and prove their residency.

The # of documents needed to verify residency is determined by district policy. **Check which of the following was used:**

____ Driver's License, State ID or Voter Registration	____ Purchase Agreement (if it denotes residency)	____ Moving Bill
____ Insurance Forms	____ Property Tax Payment	____ Utility Bill
____ Lease Agreement	____ Mortgage Receipt	____ Other (specify below)
____ Michigan Tax Income	____ Passports – Michigan Residents	_____
		_____

Student Name(s)_____ Date_____

Parent or Guardian Signature_____ Date_____

Signature of Person with Whom Residing (if applicable)_____ Date_____

Street Address_____

City/State/Zip_____

****

PLEASE READ CAREFULLY

If you are NOT a resident of _____**SCHOOL DISTRICT** please complete one of the following:

____ Schools of Choice Form

____ District Release Form (Waiver)

****

FOR SCHOOL STAFF USE ONLY

REQUIRED:

Signature of Staff Person Enrolling Student_____

Date_____

Proof of residency is required for *ALL* students.

The *Residency Verification Affidavit* is required for all Section 25e Transfers.

Adding Virtual Learning Days

Up to 15 days used for:

- Emergency Closures
- State Testing Days
- (Professional Development)

- Identify as *Other* on Calendar
- Can use Google classroom for instruction
- Teachers available during scheduled school hours
- Can use in person attendance from In Session day before or after VL day
- Must submit supporting documentation for D/CH at end of year
- Might be reduced from **15** days this year


HAVE
QUESTIONS?

Thank you for coming today.
Please feel free to reach out to your auditor with further questions.