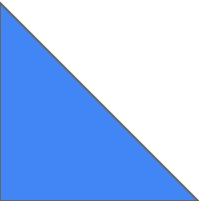


2026-27 Pupil Accounting Workshop

September 23, 2026



Our Auditing Team

Holly Strong

Columbia, Concord, Grass Lake, Jackson
County ISD, Jackson Preparatory & Early
College (JPEC), Springport, Western

Michelle Hanchett

daVinci Institute, East Jackson,
Hanover-Horton, JPS - Shared Time,
Michigan Center, Paragon

Shana Rhoades

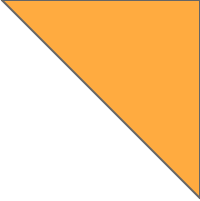
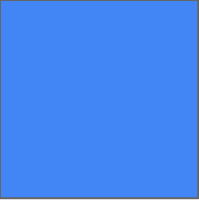
Jackson Public

Diana Stewart

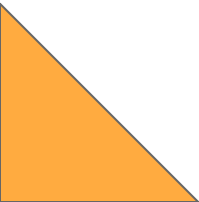
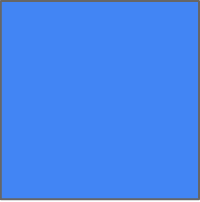
Northwest

Laura Kulwicki

Napoleon, Vandercook Lake



Our Agenda

- Pupil Accounting Resources
 - Preparing Count Documentation
 - Important Dates
 - Noteworthy in 2026-27
 - Reminders and Recaps
 - Q&A
- 
- 

\$10,300

= Full Time Student

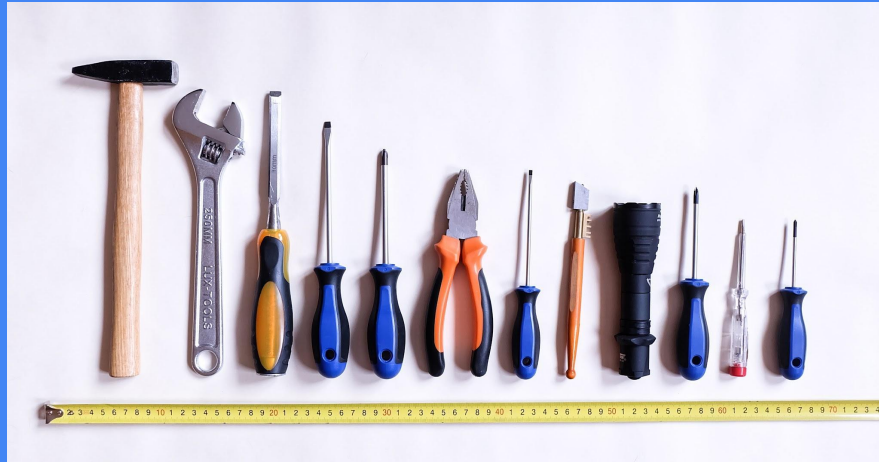
= 1.00 FTE

Full time in 2026-27 is:

- 180 Days
- 1098 Hours



Pupil Accounting Resources



Pupil Accounting Manual



Section 1 - Required Documentation
(@ District, Building & Pupil Level)

Section 2 - Day, Hour, (75%) Attendance

Section 3 - Pupil Membership Count
Requirements

Section 4 - Residency Requirements

Sections 5-6 - Nonconventional pupil
reference sections

Tips & Tricks

- Q&A's at the end of each section
- Search = Ctrl F and 'keyword'

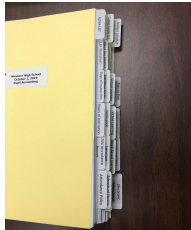
PAM - Section 5 & 6 - Nonconventional Pupils

5-A	Alternative Ed Programs	5-O-A	Distance Learning/Ind. Study
5-C	Homebased Pupils	5-O-D	Virtual Learning Options
5-D	Homebound or Hospitalized Pupils	5-P	Work Based Learning
5-E	Nonpublic or Homeschooled	5-Q-A	Dropout Recovery Programs
5-F	Part-time Pupils	5-Q-B	Section 25 Transfers
5-G-A	Postsecondary Enrollment Options	5-Q-C	Visa Program Pupils
5-G-B	Early Middle College	6-A	Experiential Learning Courses
5-H	Reduced Schedule Pupils	6-B	Peer to Peer Elective Program
5-I	Section 105/105c Schools of Choice	6-C	Future Proud Michigan Educator
5-N	Pupils with Suspension/Expulsions		

Pupil Accounting Website ➡

icisd.org > Services > Pupil Accounting

Review Count Packet from Previous Year



- Important Dates, Auditor Contact info, MDE Resources, Checklists and Count Forms
 - If can't download Count Forms, clear browser history/cookies
 - Packet retention rules:
 - *Current year +3*
-

Preparing Count Documentation



Count Packet Documentation

- District and Building Desk Audit Checklists
- Labels and Dividers
 - Labels along edge, prefer color dividers
 - Templates for labels are under Optional Forms
- Count Day Forms
 - Forms should be signed - Signature Cert Page is backup
 - Worksheet B's need to be signed - "Best Practice"
 - 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 - page 2

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)



On Count Day

- **Print *Student Schedule Locator*** - secondary only
 - No course “placeholders” except WBL
- **Alpha List** - always “as of” count day, after any FTE updates
- ***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
 - Signed attendance for 6 weeks of count are required
- **PowerSchool Attendance** - **P** for Count Day Present
 - 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



On Count Day

~ Absences ~ *10/30 Day Rule*

Students must be present in all classes (or AM/PM) within the following timeframes:

- **Unexcused Absence** - return within 10 school days
- **Excused Absence** - return within 30 calendar days
- **Suspended Absence** - return within 45 calendar days

FTE must be removed or prorated prior to certification if student does not return within guidelines to all classes.

How to Prorate FTE

A Quick Trick



and verify with your auditor

Example:

Student is scheduled for 7 classes and has an unexcused absence on count day.

Student does not return to 1st hour within 10 school days.

FTE is prorated for the classes they did attend. $6/7 = 0.86^*$ FTE

*This assumes all classes are the same length.

Partial FTE Calculator is under Optional Forms on PA Website

2026-27 Important Dates

	<u>Fall 2026 Count</u>	<u>Spring 2027 Count</u>
Count Day	October 7	February 10
Packets Due to ISD	November 19	March 25
Unexcused Absence Return (10 School Days*)	October 22	February 26
Excused Absence Return (30 Calendar Days)	November 6	March 12
Suspended Absence Return (45 Calendar Days)	November 21	March 27

**Based on JCISD Common Calendar*

Noteworthy in 2026-27



Ch-ch-ch-changes...



- Count Form Changes
- Elementary Attendance - AM/PM
- Early College Update
- Virtual Learning Emergency Days
- Field Audit Documentation
- Teacher Certification

\$10,300

= Full Time Student

= 1.00 FTE

Full time in 2026-27 is:

- 180 Days
- 1098 Hours



Count Form Changes

2026-27

Teacher List

- Columns added to indicate Interventionists and Subs on Count Day
- Teacher List Form

Count Day Absence Form - AM/PM

- Added AM/PM columns for absences and return dates
 - Count Day Absence Form AM/PM
-

Teacher List

[illegible]

Elementary Attendance



AM/PM attendance
needs to be tracked

Student need to return to the same **part of day** as the absence. (like class periods in HS)

i.e. - if absent in AM, return date is the next *morning* they attend.

Early Middle College



Nothing actually changed.

Language was updated to clarify students can “achieve a HS diploma” and continue in 5th year. (the do not actually graduate after 4th year)

Still need at least one course with HS credit for the count periods they are claimed in the 5th year.

Update: Students still need to take a math-related course in the final (5th) year.

Adding Virtual Learning Days



Up to 6 days used for:

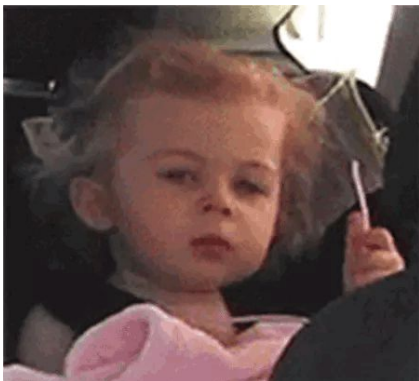
- 3 for Emergency Closures
- 3 for State Testing Days

MDE Memo - VL Instruction

- Must have Board approved plan & communicate to parents **prior** to use
 - Only use for closures **after** 6 Forgiven Days and 3 additional “Waiver” days are used up.
 - Must submit supporting documentation for D/CH at end of year
 - *Emergency Days Certification* form is under Optional Forms
 - Parental Consent is not required.
-

Field Audit Documentation

**The Auditors
get audited this year!**



For the students we sample, we will need to see:

- CA-60's review
 - Enrollment
 - Age & Identity
 - Proof of Residency
 - Copies of Attendance
- Senior transcripts

Copy of Graduation Requirements (must reference compliance with MMC)

Teacher Certification ~ In 2026-27 ~

“Appropriately placed” = educator credentialed with required grade level for the **assignment** (specific subject area).

- Auditors will still be reviewing grade level and subject area compliance
- However, there are no FTE deductions for noncompliance
- 15 day grace period to correct violation if out of compliance. Then \$50,000 fine on Day 16 and \$1000 for each day after up to \$100,000.
- **Flexibilities:**
 - 90 day free card - any certified teacher can teach any subject in any grade for 90 consecutive calendar days
 - Allowed to teach one grade level outside their endorsement area
 - PK-3 can teach 3-6 grades and vice versa

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.

The REP and The TCVR

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

Effective Oct. 1, 2026, MCL 388.1619 (3) requires districts to update personnel and vacancy changes **within 30 days of a staffing event**. To meet the requirement, updated records need to be entered in REP and free of any fatal errors (marked with a red stop sign icon).

REP Reporters - *REP must be updated every 30 days beginning Oct. 1.*

- New Hires
- Terminations
- Change to employment assignment
- Vacancies

***CEPI is hosting a REP/TSDL presentation on 9/25/2026 at 10:00.
(Listed in last CEPI Announcement)***

Teacher Credential Verification Report

For REP users:

- Found in MSDS under *Audit FTE* tab
- Updates daily
- **Clean up any “OUTS” prior to December 1**
- Used by Auditors for Teacher Certification Audit

Reminders and Recaps



Random Thoughts

Nonpublic Part-time Students:

Homeschooled students - FTE capped at .75

- Can enroll in nonessential courses in their resident district.
- The Career Center and dual enrolled classes are “nonessential”.
- Must have at least one nonessential class at the HS if they dual enrollment.
- Homeschooled students **are not** eligible for Early College programs.

Shared Time Students -

- Must be listed on District Alpha list

Random Thoughts - Continued

Expiration dates:

- **District Releases** have no expiration date unless specified
- **Age & Identify Affidavits** have no expiration date
- **Residency Affidavits** are good until the student moves

Late Birthdates:

- No state requirement to track students not 5 by Sept 1 - this count form was removed from the Building Checklist

Work Permits:

- HS are off the hook. Now the responsibility of Dept of Labor and Economics

Early Middle College Recap

	Grade	Accumulated FTE over 1.00 from previous years (Limit is 1.0 add'l FTE accumulated per student)	Eligible for more than 1.00 FTE? (Y or N)	Na Program 0 (One li
			▼	
			▼	
			▼	
			▼	
			▼	
			▼	

- EMC students can earn both a HS diploma and college degree or certificate in 5 years.
- Students on a fast track may be eligible to earn up to 1.00 “Extra FTE” when they have > full time schedule
- Districts are responsible for tracking and reporting extra FTE to date

Need to mark “Y” in eligible for extra FTE to get the form to calculate FTE correctly.

What Goes in a CA-60

In the PAM:

- **Page 1-12 Q&A #12**

Personal info, transcripts, personal curriculum, IEPs, report cards, enrollment records, emergency contact info, SOC application, EDPs, immunization and disciplinary records, assessment and standardized test scores.

- **Exhibit 6**

The CA-60, or CUMULATIVE RECORD FOLDER, contains the following components:

CA-60A - Elementary/Middle School Insert

CA-60B – High School Insert

CA-60C - Health Insert

- Immunization Records
- Homebound or Hospitalized Services Records

CA-60D - Reading Insert

CA-60E - Special Help Record Insert

- IEPs
- 504s
- Parent-Teacher Conference Notes

CA-60G - Guidance Report Insert

CA-60P - Records

- Attendance
- Educational Development Plan (EDP)
- Neighborhood Environment
- Occupation Interest Survey
- Offenses and Disciplinary Actions
- Participation in School Activities
- Personalized Learning Plan (23s Participants)
- Sociograms
- Statement from Part-Time Employers
- Student Pictures
- Truancy History

CA-60T - Test Record Insert



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



Students Who Move After Count Day

These students can continue to be educated through the end of the year. However, be sure to update Membership Code to reflect new residency status.

- **Resident** -> **NonResident** = change code from 14 -> 06
- **NonResident** -> **Resident** = change code to 14
 - If they are a SOC student, their SOC application is still valid so retain it in case they move out of district again.
- SOC 105 -> SOC 105c = change code from 02 -> 03



**HAVE
QUESTIONS?**



THANK YOU!

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