<div align="center">

Kent ISD – Fall 2025 Pupil Accounting Meeting
Wednesday, September 24, 2025
Kent Career and Technical Center - East, Auditorium

</div>

2025-26 Kent ISD Audit Team Update - Due to ESC construction and space availability, Kent ISD Pupil Membership team is now primarily working remote until a more permanent space is available. We do have some working space currently at the KISD Conference Center (large building right off the Beltline), and that is the building we anticipate being permanently moved into…timeline TBD

❖ Attached Handouts: 2025-26 Count Dates, Due Dates, and ISD Audit Staff Contact Information, 2025-26 Primary Auditor Assignments, 2025-26 Pupil Accounting Deadlines

KISD Data Flow and SFTP Site – See attachment for additional information or contact Kathi Thornton (kathithornton@kentisd.org) with additional questions regarding count data file transfer process

- **"Auditor" folder -** used to securely transfer documents between district staff and our audit team.
    - Within Auditor folder, a Section 25 folder exists for all S25 rosters and backup doc transfers, so files are not lost within other fall audit transfer docs.
    - Reminder: once files are posted, they should be moved to a local/permanent storage location, and removed from the SFTP.

Fall 2025 Count Date, Due Dates, Field Audits & PA Forms

- **Fall Count Day = First Wednesday in October (10/1/25)**
- To voluntarily participate in CEPI's early data quality checks, submit data by October 27, 2025
- 5th Wednesday after count = certified (11/5/25); 6th Wednesday after count = re-certified (11/12/25)
- Between Weeks 5 & 6, districts check for UIC/FTE conflicts and resolve them
    - Nonpublic/homeschool pupils conflict if combined FTE claims are > 0.75 FTE
    - Public pupils conflict if combined FTE claims are > 1.00 FTE
- Can also re-open between weeks 5 and 6 to make corrections to data without penalty
- After 6th Wednesday, there is a "re-open" process for MSDS collection, but proceed with caution
    - Superintendent-signed letter is required + plan to ensure it does not occur in the future
    - District should first determine impact and decide if re-opening is the only viable solution *(possible district "data team": SPED, pupil accounting, business/finance, SIS admin, etc. May also want to consult with ISD auditor to determine if issue can be fixed in audit)*
    - Re-opening any of the 3 major collections (fall/spring/EOY), even if you don't touch your special education data, causes the data to be considered "untimely" (i.e., late) for SE Determinations and the regional/ISD special education funding could be impacted.
- **Fall 2025 Audit Material Drop off Options -** Materials drop-off available at <mark>Kent ISD Conference Center</mark>, or district may still send materials via REMC van or USPS. We will send an email to District PA Coordinators with specific office hours and instructions as Nov 12th gets closer.
- **Field Audit Notices** - Our audit team will reach out in the next few weeks with field audit building notices and scheduled dates for field audits for SY25-26.
    - Please note minor change to audit process that began last school year - Field audits now require minimum of 3 fraud interviews (2 teachers and 1 pupil accounting staff) in each building that we visit.
- **Kent Pupil Accounting Forms –** Updated Count Day forms are now available on the [Kent ISD Pupil Membership Website](#). Navigate to www.KentISD.org, click on the Administration heading, and then Pupil Membership Services. In addition, if you'd like a complete set of forms posted to your district's Kent SFTP folder, please reach out to your primary auditor and we will make sure to get a full set of forms to you.
    - **Please note adjustments made to PA-201 regarding Seminar/Advisory**

2025-26 State Aid Budget & Legislative Update

➢ Our legislature has not yet passed a budget, and we are poised to head into a state government shutdown on October 1ˢᵗ, which also happens to be fall count day 😊. For now, we will proceed under SY 2024-25 rules:
   o If there are statutory updates that come through when the 2025-26 budget is finally signed into law, and those updates work to a district's advantage, we will certainly audit to those new standards. Otherwise, we anticipate fall audits to look very similar to the 2024-25 school year.
➢ Potential Foundation Allowance – based on current budget proposals, will likely be roughly $10,000 per pupil
   o Debate exists between chambers regarding **Cyber school** foundation allowance
➢ Other areas of *potential* pupil accounting change based on current bills:
   o 21f(14) Virtual days – proposal to reduce from 15 to 7 days
   o Reduced schedule – proposal to apply to grades 6-12 (currently only available to grades 9-12)
   o Travel Time cap – proposal to remove current cap (36 min/day, unless approved for add'l travel by MDE), and instead potentially apply the 80% reduced schedule threshold

Fall 2025 MPAAA Conference Highlights

• **No 2025-26 Pupil Accounting Manual has been released**, MDE staff indicated that we might see a new PAM prior to Spring 2026 count day, but will likely be several weeks (or months) after a state budget bill is signed.
• **Enrolling Foreign Pupils** – Change in PAM allows membership claims for pupils who are age-eligible and have received diploma or equivalency from home country (as long as they don't have a diploma from a district in the US). Recommendation to enroll in grade 9, if no transcript is available, to set cohort year with maximum time until expected graduation. Grade can then be adjusted forward in subsequent collections once transcript or other documentation is obtained.
• **Homebound and IEP Reduced Schedule certification** – must be certified by MD or DO only. MDE removed PAM language allowing Physician's Assistant and Nurse Practitioner. Ok if pupil is seen by PA or NP, but certification statement must be signed by MD or DO.
• **Alternative Education and Innovative Program Days/Hours Waivers** – approvals for these waivers are held up at MDE right now, recommendation is to proceed with school year under assumption that the approval will eventually come through. Please pass along approved waivers to your primary auditor once received.
• **Alternative Education Learning Labs** – reminder that a Learning Lab does require all pupils to be reported under Alt Ed program participation code (9220) and requires *regular in-person attendance.* Programs that do not require any physical attendance, cannot be considered an Alt Ed Learning Lab.
• **Transcripts for Seniors** – Auditor General requesting to review in QCR, may reach out to request if your district is selected in future QCR process.

Virtual Learning Reminders

• Pupils (under age 18) can only be enrolled in virtual courses if parental consent is obtained. We have not previously required proof of this consent in our audit process, but have instead included this on the virtual learning certification statement submitted with each count. However, we've heard from a number of other ISD auditors that proof of virtual consent is being requested in QCR (MDE's audit of our audits), so please review how your district obtains parental consent for virtual pupils and ensure this documentation is available should your district be selected in the QCR process.
• All pupils enrolled in one or more 21f virtual courses, must be reported on the PA-5OD(1) Virtual Learning Participation Summary, even if being counted using Tier 1 Attendance as the audit measure.
• If using Tier 2 Lesson/Assignment completion within courseware as the audit measure, 10/30 day rule is in effect. Prior to the 20-21 school year, Tier 2 method of participation had to be met ON count day, but this is no longer the case. Pupil could complete a lesson or activity within the 10/30 day rule in each course. If using 30-day excused window, there must be documentation to support an excused absence/non-participation on count day, otherwise must fall within 10 school days.

Early Middle College Reporting Reminders

- **Report EMC Pupils w/ '3500' Program Participation Code – every collection, every time**
- **If you Exit a Pupil w/ Code 40, must include Post-Secondary Outcome** (codes 01 – 05 added 21/22). Acceptable Evidence for 01-05 must be provided during GAD audit if sampled.
    - o 01 - Associate Degree = College Transcript
    - o 02 - 60 Transferable College Credits = College Transcript
        - ▪ Use 02 if pupil did not receive an Associate Degree, but did earn 60 credits
        - ▪ Report 01 & 02 BOTH if pupil earned a second Associate Degree
    - o 03 - Professional Certificate = College Transcript & copy of certificate issued by college
    - o 04 - MEMCA Certificate = Copy of MEMCA Certificate (only MEMCA-approved prgms)
    - o 05 - Registered Apprenticeship = College Transcript & Apprenticeship Proof (USDOL)
- EMC "Consortia Programs" must report the EMC's 5-digit entity code in School Demographics Component, 'S2E2' field – for LaunchU → (03753)

Dropout Recovery Programs (23a)

- §6(6)(dd) – Districts operating a 23a program and claiming any 23a students under the "appropriate interventions" exception, must define what those appropriate interventions are and must document they were implemented within 10 days.
- Districts claiming any 23a pupil in the first 2 months of enrollment, who did not meet satisfactory monthly progress, but instead met a lesser standard, must be able to earn a minimum of 0.25 total credits by the end of month two.

Section 25e Transfers

- **25-26 Signed Moratorium Expected for KISD LEA vs. KISD LEA Claims** (PSAs Are Not Affected)
- **Track New Student Enrollments Thursday, Oct. 2, 2025 to Tuesday, Feb 10, 2026**
    - o Eligible Students Must Have Been Claimed for Fall 2025 Membership by MI public school
    - o MSDS Student History not available until approximately first week of December
    - o First Batch of Claims will likely be due December 12, 2025 (for all claims accrued 10/2 – 11/12)
        - ▪ Recommend district file all claims from 10/2 – 12/12 due to the holiday break and the rolling 30-day window for any S25e claims that accrue after 11/12.
- **Auditor Assignment for Section 25e Transfer Claims – Jeff Sexton (all KISD districts)**
- **Common Mistakes** (SRM Not Certified; FTE not >0.00; S25 Component, First Day in Attendance =blank)
- Detailed Section 25e instructions for 25-26 will be sent via email in the next couple of weeks.

Other Miscellaneous Reminders

- ➢ **§19(3) REP Reporting** – Districts must continue to report all staffing changes (new hires, terminations, or changes in assignment) within 30 days. Districts should also continue to report vacancies, along with a *Date of Termination* when a vacancy has ended and an *Employment Status* code to designate a reason the vacancy no longer exists.
- ➢ **§19(7) Tribal Affiliation Reporting –** In 25-26, two new characteristics added to Personal Demographics:
    - ▪ Tribal Affiliation Status (Yes/No)
    - ▪ Tribal Affiliation (choose from list of 12 federally recognized tribes in MI or choose not listed)
- ➢ **§101 Additional Forgiven Time –** MDE is prohibited from taking into account whether a district used any QPD days/hours under §101(10) when considering granting up to 3 add'l forgiven days. **NOTE:** scheduled QPD is not eligible for forgiven time under §101 like a student day, QPD must be made up if needed to reach 180.
- ➢ **Virtual Days under §21f(14) –** this flexibility was added SY23/24 to deliver instruction virtually for a) emergency closures, b) student testing days, or c) professional development purposes. Board approval of plan must occur prior to using any days/hours under this flexibility. *21f(14) Summary handout attached.*

25-26 Teacher Certification Update

- ➢ §6(8) definitions of "class" and "appropriately placed" are now in full effect.
  - o **FTE penalty** applies if TOR is truly non-certificated, non-permitted individual on either count day, just like in prior years.
  - o **FTE penalty also applies** for grade-level & subject-area mismatches, if occurs on either count day.
  - o **Salary penalty** (under updated §163 language) now *only* applies to inappropriate placements for which no FTE penalty is enforced. In general, a salary penalty would apply if non-compliance occurs outside of the two legislated count days. And, §163 salary penalty is 50% of the salary paid to the individual during the period of non-compliance (instead of 100% of the salary) *if the teacher placement is corrected by the district w/in 10 days from notification*.
  - o Please note: Numerous FTE penalties associated with using a teacher outside their subject-area endorsement(s) were enforced within Kent ISD last year. These penalties can often translate to six-figure dollar amounts, so please remind building administrators and HR professionals of the importance of ensuring appropriate placement of teachers with valid credentials/permits only.
- ➢ **Notes regarding substitutes**:
  - o Michigan-certificated teachers are allowed to act as the TOR in *any* assignment for up to 90 calendar days without obtaining a daily sub permit. If an assignment outside of the endorsed area(s) must continue for more than 90 calendar days, then an additional permit must be obtained.
  - o Substitute permits are NOT retroactive (including Daily Sub, Extension of Daily Sub, Full-Year-Basic Sub, Full-Year Shortage, and Full-Year Expert Permits).
  - o Daily Sub permit is valid for use in a single assignment for up to 90 calendar days. If an assignment must continue beyond 90 calendar days, a permit extension or additional permit, must be state-approved before continued placement.
  - o **Special Education Substitute Assignments** – sub permits & approvals have slightly different requirements for teaching in a SE assignment, specifically:
    - ▪ No Extension of Daily Sub permit available for SE assignments lasting more than 90 calendar days. Federal IDEA requires all SE teachers minimally hold a bachelor's degree for the purposes of FAPE, but is silent on SE substitutes.
    - ▪ Temporary SE approvals are available for MI-certificated teachers assigned outside of endorsed area and working toward matching endorsement.
- ➢ **Current Teacher Certification Flexibility**
  - ▪ ZG (K-5 All, K-8 Self-Contained), now functions as <u>K-8 All</u>
  - ▪ Any K-6 or 6-12 World Language endorsement, now functions as K-12 World Language
  - ▪ Any general education *subject-specific* endorsement with grade bands K-8, 6-8, 5-9, K-9, 5-12, or 6-12, now allow placement for **one grade level** outside of the range listed.
- ➢ **Master Teacher List for Fall 2025 should include:**
  - o Legal First Name, Last Name, PIC #, Grade Levels Taught**, all Subject(s) Taught**
  - o **NEW – Districts required to submit list of all substitute teachers used on each count day with audit packet** (See PA-1 – Admin Checklist for additional details)
- ➢ **State Continues to Recommend Districts Develop Own Local SCED --> REP Crosswalk** (template available in MSDS under 'Audit FTE' menu, uses TSDL data reported from prior SY)
- ➢ **Teacher Credential Verification Report (TCVR) Updates to be Released Soon**
  - o CEPI claims to have made some minor corrections but please remember that the TCVR is a *starting point* for auditors when conducting teacher certification reviews.
  - o Districts have the ability to run their own TCVR at any point after REP data is certified and ability to make corrections to REP data through Dec. 1st
- ➢ **Teacher Certification Auditor Assignment for all Kent ISD Districts – Jeff Sexton**

Kent ISD Program Updates for SY25/26

- **MySchool @ Kent**– no changes reported for SY25-26
- **KCTC** Program Notes:
  - Regional CTE Programs:
    - ==*General Aviation*== is replacing aviation programs previously held at GR Ford Int'l Airport. This program will be held on KCTC's campus beginning in 25-26 and will operate on same calendar and bell schedule as traditional KCTC programs. Claim FTE same as traditional KCTC Sessions 1, 2, & 3. [Note: Students may have option to enroll in *additional* dual enrollment course through WMU (PA-5GA) that can be counted for additional FTE based on number of college credits, if applicable.]
    - **West MI Construction Institute (*Carpentry* and *Electrical*) and Next Step Manufacturing *(Foundations in Wood)*** courses are held off-site during session 1, 2, & 3, but these programs operate the same number of days and daily hours as traditional KCTC sessions. Claim FTE same as traditional KCTC Session 1, 2, & 3.
    - ==**New CTE Dual Enrollment Programs**== *- Medical Assisting* (Davenport University), *Finance and Accounting* (Davenport University), *and Pre-Medical Pathways* (Grand Valley State University) are Regional Early College CTE Programs. These programs are considered dual enrollment courses, taught by college instructors, and generate college credit. They are not high school courses, so seat time does not determine FTE. Instead, these programs will be reported and audited under the dual enrollment (PA-5GA) requirements. [Note: Although KISD is calling these opportunities "Early College CTE Programs," they DO NOT qualify as *Early Middle College* programs under PA-5GB.] Claim FTE based on number of college credits enrolled, but do not report with 3500 EMC participation code or LaunchU S2E2 code.
    - ==**Local District-Operated CTE Programs**== – If your district is operating a CTE program on-site at your local high school, no additional PA-45 days/hours submission is required if operated according to high school calendar and bell schedule. Claim FTE based on local district calendar/schedule.
  - **Intro courses** *(Intro to Automotive*, *Intro to Hospitality*, and *Intro to Marketing)* and **Career Focus courses** (*Human Services, Industrial Technology, Business Services*, and *General Vocational Skills)* are non-CTE Gen Ed elective courses, but meet the same days/hours as traditional KCTC courses. Claim FTE same as traditional KCTC Session 1, 2, & 3.
  - The **CORE program** operates as a seated, 5 day/week program (4 days/week at Mary Free Bed YMCA and 1 day/week at KISD) and generates Gen Ed elective credit. Claim FTE same as traditional KCTC Session 1, 2, & 3.
  - The **Internship Program** is a work-based learning program (PA-5P). Claim FTE same as traditional KCTC Sessions 1, 2, & 3. [Note: To remain state aid eligible, a WBL student must have at least one "anchor" instructional course.]
- **LaunchU** Programs – currently 3 tracks:
  - General Associate's Degree (earns Associate's Degree with at least 60 college credits)
  - Engineering & Mechanical Design (earns Mechanical Design certificate, and at least 24 college credits)
  - IT - Computer Support Specialist (earns Associate's Degree with at least 60 college credits)
    - Note: This EMC program begins with 11th grade enrollment in KCTC's Networking and Cybersecurity course, but does not include college courses until 2nd semester of pupil's 11th grade year. However, pupils must be reported with 3500 code in fall of 11th grade, prior to enrollment in college courses.

GAD Cohort Year Change Requests

- Over the summer, CEPI and MDE determined that any change to cohort year for a student would need to be requested by an ISD auditor, rather than allowing districts the ability to request directly in MSDS.
- If you find that a student that was incorrectly reported in a grade (9 or above) that then caused their cohort year to be incorrect, please reach out to request a correction. Additional supporting docs may be required.
- Auditors can only request a change in cohort year (not cohort *status*), and only during the GAD Appeals window that generally opens late in the summer. This window has already closed for the current cycle, and the next opportunity to request a change would be late summer 2026.

Any other questions?

Please reach out if we can help support you and your district in 2025-26 and have a great school year!

Fall 2025 Pupil Count

Fall Count Day	Oct 1
MSDS File Certification Due	Nov 5
Audit Materials Due to ISD	Nov 12
MSDS Re-Certification Due	Nov 12
30 Day Return/Excused (Calendar Days)	Oct 31
10 Day Return/Unexcused (School Days)	Based on School Calendar

Spring 2026 Supplemental Pupil Count

Spring Count Day	Feb 11
MSDS File Certification Due	Mar 18
Audit Materials Due - ISD	Mar 25
MSDS Re-Certification Due	Mar 25
30 Day Return/Excused (Calendar Days)	Mar 13
10 Day Return/Unexcused (School Days)	Based on School Calendar

Kent ISD Pupil Auditor Contact Information

Jeff Sexton, Pupil Accounting Supervisor
Email: jeffsexton@kentisd.org
Direct Dial: (616) 410-4999

Heather Worm, Auditor
Email: heatherworm@kentisd.org
Direct Dial: (616) 410-4998

*Jeff Sexton will remain the primary contact for SY25/26 Sec. 25e & Teacher Certification Auditing.

Michelle Vargo, Auditor
Email: michellevargo@kentisd.org
Direct Dial: (616) 410-4667

Kent ISD 2025-2026 Primary Auditor Assignments

Michelle Vargo 616-410-4667 michellevargo@kentisd.org	Heather Worm 616-410-4998 heatherworm@kentisd.org
Kent LEA Districts: Byron Center Caledonia Godwin Heights Grandville Kelloggsville Kentwood Lowell Rockford Sparta Thornapple Kellogg Wyoming **Kent PSA Districts:** Byron Center Charter Chandler Woods Covenant High School GR Creative Technologies Cross Creek Excel Gerald Dawkins Academy Grand Rapids Child Discovery Hope Academy Lighthouse Academy Vanguard Vista Walker	**Kent LEA Districts:** Cedar Springs Comstock Park East Grand Rapids Forest Hills Godfrey-Lee Grand Rapids Kenowa Hills Kent City Northview **Kent PSA Districts:** Grand River Prep Grove Montessori Knapp New Branches NexTech Ridge Park River City Scholars Wellspring Prep West MI Acad. of Env. Science West MI Aviation William C. Abney

Jeff Sexton
616-410-4999
jeffsexton@kentisd.org

Kent PSA Districts:
PrepNet Virtual Academy

KISD Programs:
Kent Career Technical Center
MySchool@Kent/SuccessLink (bill back)
KISD Center-Based Programs:
- Early Childhood Center
- Empower U
- Kent Education Center – Beltline
- Kent Education Center – Oakleigh
- Kent ISD Deaf & Hard of Hearing
- Lincoln School
- Lincoln Developmental Center
- Pine Grove Learning Center

2025-26 Pupil Accounting Deadlines

NOTE: This timeline does not cover State Reporting Deadlines unrelated to pupil accounting

June 14, 2025	Deadline to apply for 2025-26 Days/Hours Waiver for Alt Ed or Innovative Programs
July 15, 2025	District Certification of 2024-25 Days & Clock Hours Due
August 1, 2025	ISD Certification of 2024-25 Days & Clock Hours Due
August 1, 2025	2025-26 PA-45 Days & Clock Hours Forms Due to ISD Auditor for Initial Review
September 10, 2025	MSDS SRM Deadline for District to Process Exit Changes from <u>2024-25</u> & Deadline for Exit Change Requests to Auditor for PY 2022-23 & 2023-24 Cohorts
October 1, 2025	**Fall 2025 Pupil Membership Count Day**
October 2, 2025	Section 25e Transfer Window Opens (students xfer districts between fall/spring count)
October 6, 2025	GAD Audit Window Opens (Fall 2025 Field Audit Buildings w/ Active Cohorts Only)
November 5, 2025	MSDS Fall 2025 General Collection <u>Certification</u> Due to CEPI
November 6 – 11th	Fall 2025 FTE Conflict Resolution Window for Districts Statewide
November 12, 2025	MSDS Fall 2025 General Collection <u>Re-Certification</u> Due to CEPI & <u>Audit Packet to ISD</u>
November 25, 2025	GAD Audit Window Closes (GAD audits must be complete prior to this date)
December 1, 2025	District REP Certification Deadline (reported REP teaching assignment(s) are compared to master teacher lists and used to audit teacher certification)
Dec. 12, 2025 (tentative)	Deadline for Batch 1 of Fall 2025 Section 25 Claims (all claims accrued since Oct 2)
February 10, 2026	Section 25e Transfer Window Closes (Final Claims Due by 11:59PM in MSDS)
February 11, 2026	**Spring 2026 Supplemental Pupil Membership Count Day**
March 18, 2026	MSDS Spring 2026 Supplemental Collection <u>Certification</u> Due to CEPI
March 19 – 24th	Spring 2026 FTE Conflict Resolution Window for Districts Statewide
March 25, 2026	MSDS Spring 2026 Supp. Collection <u>Re-Certification</u> Due to CEPI & <u>Audit Packet to ISD</u>
June 13, 2026 (tentative)	Deadline to apply for 2026-27 Days/Hours Waiver for Alt Ed or Innovative Programs
July 15, 2026	District Certification of 2025-26 Days & Clock Hours Due
August 3, 2026	ISD Certification of all Constituent District 2025-26 Days & Clock Hours Due
August 3, 2026	2026-27 PA-45 Days & Clock Hours Forms Due to ISD Auditor for Initial Review

Kent ISD has many programs that service students from birth up through adult education. Most of these students are residents from your district. With that being said, it is important that you know the data flow of information to your district regarding these students, especially in the Pupil Accounting arena.

First off, in case you were not aware, Kent ISD cannot claim general ed FTE. Therefore, any students that attend our programs from a public school and garner FTE, that information will be sent back to the **sending school** for them to claim the FTE (note that Sending School (SS) is bolded…due to schools of choice/homeless etc., the resident district may not be the school that sends the student to the ISD). Students attending from a Non-Public/Homeschool (NP/HS) setting are not handled the same way. FTE garnered by a NP/HS student attending our programs goes back to the **resident district**. The interesting thing about this is, your district may never even see those children or know they even exist, but you are getting money for them!

Secure Data Transmission

Please know that all data transmitted back to you will be sent through a Secure File Transfer Protocol Site (SFTP Site). Every district is given ONE sign-on to the folder on the SFTP site. This sign-on is usually managed by the Pupil Accountant at each district.   (This site is different than the Auditor's site in which you place your pupil accounting paperwork.)

The link to the Kent SFTP site: https://sftp.kentisd.org/ThinClient/WTM/public/index.html#/login   If you do not know your login, please contact kathithornton@kentisd.org to obtain that information.

Please DO NOT send files containing student data via email! This would put your student's data at risk. All data that you need to send to the ISD needs to be uploaded to the SFTP Site.   Once you sign on, you will see a folder named **ISD Prgms to ISD**. You can place your file in that folder and then please remember to email Kathi Thornton so that she knows to retrieve it.

Data Flow

As we go through the year, I will send emails to the Pupil Accounting User Group (PAUG) Listserv informing everyone of file deposits. If you are not receiving emails from me, please email me and I'll make sure you are added to the Listserv.

- At the beginning of the year, I will place a list of non-public/homeschool students that are registered to attend that year. You will be asked to verify that the address that we were given is in fact in your district. This is to make sure the funding flows to the correct district.
- During each of the count cycles (Fall, Spring and EOY), you will be provided a draft Count File each week of the cycle, with a final Count File at the end of the 10/30 day window. This file is loaded to the SFTP site in the COUNT folder which resides in the ISD PRGRMS FROM ISD folder. These files will show you who is eligible for count for that period. Any student with a "Did Not Clear 10/30" in column AF (currently) of that report means they have not met the criteria to receive FTE.   If this happens, you will get an email with information regarding their status by the last week of the count period. Also please know that columns AB through AE provide you with

information pertaining to coding any LaunchU EMC students. Because of the importance of the setup of the EMC students, I also send targeted emails informing you to make sure to code your EMC kiddos.

- For non-public/homeschool students, you will get a General Collection XML file of these kids that you can upload to the state the last week of the count period to claim your FTE. (I do this because not all districts put these children in their SMS, because they never "see" the student.) These files can either be loaded straight to the state or combined with your data and then submitted. **Please remember, when combining data it is ALWAYS a good practice to back-up your current file before the merge, just in case something goes awry.**

- At the end of the year, you will receive a TSDL file for any students that are not being reported in CTEIS. (If they are attending KCTC and now LaunchU, these are CTE programs and that data is submitted into the CTEIS program by Kent ISD.   This data will marry with your data at the state level to satisfy the TSDL submission requirement. On a side note, you may receive a warning on your TSDL stating these students are missing…they are not, it's just that the DQ alert isn't smart enough to look at the CTEIS data before the alert is created.) Again, these files can be either loaded directly to the state or combined with your data and then submitted.

If you have any questions regarding pupil accounting data being sent from Kent ISD, or need any help with a data issue in general, please feel free to contact me. Kent ISD is here to serve its constituents and I am always happy to help in any way I can. My contact information is below.

Kathi Thornton, PAS/SED
Data Specialist
Kathithornton@kentisd.org
W 616.447.2443
C 616.916.6415

State School Aid Act (SSAA) Section 21f (14) Summary

Statutory Language:

(14) Subject to the requirements in this subsection, a district may provide instruction under this section for not more than 15 days in a school year. If a district plans to provide instruction under this section to pupils for not more than 15 days during a school year, the district's plan must be approved by the board of the district and the district must provide notice of the plan to impacted pupils and their parents or legal guardians before enactment of the plan. Days of instruction under this subsection may only be used for the following purposes, as defined by the department:

> *(a) Emergency closures.*
> *(b) Student testing days*
> *(c) Professional development purposes, not to exceed a total of 30 hours during a school year.*

What Must Occur Before a District Can Utilize New Virtual Days Under §21f(14):

- **Before a District Enacts Any Section §21f(14) Virtual Days:**
  - **District Must Develop a Plan for §21f(14) "Virtual Days"**
    - Similar to how district had to define a "remote learning day" during the pandemic. How will instruction be delivered? What will be required of students? How will student participation in the virtual day be measured?
  - **School Board Must Approve the District's Plan for §21f(14) Virtual Days**
  - **School District Must Notify all Impacted Students & Parents/Guardians of the Plan**

Definitions: §21f(14) usage does not require parental consent, pupil schedule changes, etc. and leaves the terms in subsections (a)(b)(c) to be defined by the Department, but MDE has not yet issued guidance in this area. In the interim, we offer the following:

- *(a) Emergency Closures* – borrowing from the §101(4)(a) definition used for canceled/forgiven days/hours: "conditions not within the control of school authorities, such as severe storms, fire, epidemics, utility power unavailability, water or sewer failure, or health conditions as defined by the city, county, or state health authorities"
- *(b) Student Testing Days* – the legislatures use of the term "student testing" instead of "state testing" here leads us to conclude the (b) definition includes state assessments, but also includes any local student testing.
- *(c) Professional development purposes* – the legislature limiting usage of (c) to "30 hours" per school year leads us to conclude this subsection refers to **teacher** professional development as required under Revised School Code §1527(1): district must provide its teachers with at least 5 days (i.e., 30 hours) of teacher professional development each school year.

Hard Cap: No more than 15 Virtual Days per SY (July 1 – June 30).

> §21f(14) virtual days are **in addition to** §101 canceled/forgiven time (up to 6 days + extra 3 w/ MDE approval) **and in addition to** §101(10) Qualifying PD days/hours. **3 separate "buckets"**

Questions? Even after a full year of effect, there are still many unknowns in this area. A list of questions on §21f(14) was submitted to MDE, but we have very little specific guidance from the Department. If you have additional questions, feel free to reach out to Jeff Sexton (jeffsexton@kentisd.org) and we will do our best to push for answers.