

Kent ISD – Fall 2026 Pupil Accounting Meeting

Wednesday, September 23, 2026

Kent ISD Conference Center – Lower Level

2026-27 Kent ISD Audit Team Update – Construction is mostly done in our permanent office space at the KISD Conference Center. However, we won't have furniture installed for another couple of months, so we are primarily still working remotely. We do have a couple of drop-in workspaces set up temporarily, and we anticipate fall materials drop-off to be available in this space, as well. Hopefully, we will be moved in before 2027 😊 !

- ❖ Attached Handouts: 2026-27 Count Dates, Due Dates, and ISD Audit Staff Contact Info, 2026-27 Primary Auditor Assignments, 2026-27 Pupil Accounting Deadlines, KISD Data Flow, & 21f(14) Virtual Days Summary

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.
 - Once files are posted, please move to a permanent storage location, and remove from the SFTP.

Fall 2026 Count Date, Due Dates, Field Audits & PA Forms

- **Fall Count Day = First Wednesday in October (10/7/26)**
- To voluntarily participate in CEPI's early data quality checks, submit data by October 27, 2026. CEPI has reported that Data Quality alerts/reports are now available directly in MSDS and refresh weekly.
- 5th Wednesday after count = certified (11/11/26); 6th Wednesday after count = re-certified (11/18/26).
 - **Note: 11/11/26 is Veteran's Day and CEPI will be closed for the holiday, so plan accordingly because CEPI support will not be available on this day, but it is still the statutory deadline to certify data.**
- 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
- Ok to re-open between weeks 5 and 6 to make corrections to data, without penalty
- After 6th Wednesday, there is a formal “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 modify any 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 2026 Audit Material Drop off Options** - Materials drop-off available at **Kent ISD Conference Center**, 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. 18th 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 SY26-27.
 - Please note: MDE's Office of Audits is now requiring auditors to verify a number of documents that are typically housed in a student's CA-60 for ALL sampled students. Additional details to follow.
- **Kent Pupil Accounting Forms** – Updated Count Day forms are now available on the [Kent ISD Pupil Membership Website](#). Click on the Administration heading, then Pupil Membership Services, and then the appropriate block. 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.

2026-27 State Aid Budget & Legislative Update

- The Legislature passed a budget this summer and [PA 25 of 2026](#) was signed by the Governor on July 29, 2026
- Foundation Allowance – \$10,300 per student
 - State will use a 3-year average of blended FTE (CY + two PYs), if it is to the benefit of the district
 - Additional *weighted pupil membership* will replace categorical funding for At-Risk and ELL pupils, but no change to reporting procedures at this point
- 2026-27 Budget includes some updated language related to pupil accounting topics – Teacher Certification, 5th year EMC pupil eligibility, Dropout Recovery programs, and 21f(14) Virtual Days. Please see additional information on these topics below.
- Other areas of PA change based on 25-26 Budget that passed a few days after count day **last year**:
 - Reduced schedule – can now apply to grades 6-8 pupils if determined to be in student's best academic interest and due to enrollment in advanced curriculum
 - Travel Time – pupils in cooperative education programs (KCTC, MS@K, Special Education regional program, etc.) can be claimed for full 1.0 FTE, as long as they meet 80% reduced schedule threshold.

PAM AND PMAM Update

- **No 2026-27 Pupil Accounting Manual (PAM) has been released at this time.** No timeline was given at MPAAA Conference, so for now, we will proceed under the 2025-26 PAM, except for any areas specifically addressed in more recent statute. There were a couple questions asked at the Fall MPAAA Conference regarding attendance practices that caused some confusion:
 - **AM/PM Attendance** - MDE has indicated that for *membership purposes*, attendance in a self-contained elementary class must be taken at least once per day in order to prove participation, but that *chronic absenteeism tracking* requires a twice/day attendance measure. In order to meet both of these requirements, we know everyone is taking AM and PM attendance and using it to substantiate both parts of an elementary pupil's FTE. However, several individuals at the MPAAA Conference jumped to the conclusion that AM attendance can substantiate FTE for a full FTE, which is not the case, especially if a pupil is not regularly attending the PM portion of their day. If a pupil only has attendance in AM (or PM for that matter) during the count period, then they are not a full-time student and must be prorated. For this reason, we will continue to require districts to report AM and PM attendance and returns to both portions within their 10/30 reporting.
 - **"Signed Attendance"** - The PAM requires attendance records be signed by the teacher (at least weekly), unless your district is e-audit approved. Most districts within Kent ISD have been e-audit approved for many years. If your district is e-audit approved, then you must obtain teacher signatures for the count period in one of two ways:
 - Have all teachers sign an Electronic Attendance Certification form each count period, or
 - Incorporate an equivalent certification statement into your district's SIS user agreement that is signed when a teacher is given access to the SIS for attendance taking.Either way, the certification statement must identify the importance of accurate attendance records for both state aid membership count periods, and districts must ensure these signatures are available if called upon to produce this is audit.
- **No 2026-27 Pupil Membership Auditing Manual (PMAM) has been released at this time.** However, the 2025-26 PMAM was released the end of May 2026, and includes a couple of relevant updates:
 - Graduation requirements must specifically state alignment with MMC requirements.
 - Districts must produce a SIS-generated Alpha List, and submit to auditor if requested, in order to compare to MSDS-generated Alpha file. However, we ask that districts save an electronic copy of SIS-generated Alpha along with other count documents, but do not submit to auditor unless requested.
 - **CA60 Documentation Review** – In response to a recent audit by the Auditor General, MDE has started sharing the message that ISD auditors are now required to review 100% of "CA60s" for ALL SAMPLED students in a field audit. For the last 10-15 years, Kent ISD chose to review a small subset of CA60s in field audited buildings, but this was not typically requested of *all* sampled students. Our team recognizes the enormous impact this will likely have as your buildings prepare for a field audit,

and we believe our obligation is less about reviewing a *CA60*, and more focused on verifying that the district verified the following information:

- Age/identity of pupil (typically a birth certificate, but occasionally is other documentation)
- District of residence (often a copy of utility bill, lease agreement, driver's license, etc.)
- Signed enrollment form was submitted by parent/legal guardian

We also recognize that districts verify and save documentation of the above in a variety of ways. If having hard-copy *CA60*s available for all sampled students at field audit is the easiest way for your district to meet this additional requirement, then we'll ask for you to have those organized with each sample population list at field audit. However, we know that some districts have other enrollment checklists (potentially electronic) or other systems to ensure that the above documents were reviewed prior to enrollment, so if your district can supply the checklist, we could potentially use that instead. If you have other ideas or questions about how to accomplish this new field audit requirement, please reach out to your primary auditor to discuss.

Virtual Learning Reminders

- **NEW:** Virtual Days (up to 6) are back, but only in specific circumstances. Please see separate 21f(14) Virtual Days handout attached for additional information.
- 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, 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-50D(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. 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

- **NEW:** 5th Year EMC pupils who have met the district's graduation requirements can still be claimed in membership as long as they are enrolled in a state-approved EMC program, and at least one course is transcribed for HS credit each membership count period that the student is claimed for FTE. No changes to current exit coding procedures should be made for EMC students.
- **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 in MSDS Collection Details Manual). Acceptable Evidence for 01-05 must be provided during GAD audit if sampled.
- EMC "Consortia Programs" must report the EMC's 5-digit entity code in School Demographics Component, 'S2E2' field – for LaunchU → (03753)

Dropout Recovery Program Updates (Section 23a)

- **NEW:** 23a audits will occur outside of the two membership audits that we conduct, and districts will need to submit rosters twice/year according to new process that was sent in late August.
- Districts can now claim pupils based on course completion, and may even claim for more than 1/12th FTE in a single month, if more than one course is completed that month.
- Payments from Sec. 25g, for FTE claims between 1.0 and 1.25, were moved to Sec. 22b as part of the foundation allowance. These payments were significantly prorated in the past, but we've been told they're expected to be fully funded now.

Section 25e Transfers

- **26-27 Signed Moratorium Expected for KISD LEA vs. KISD LEA Claims** (PSAs Are Not Affected)
- **Track New Student Enrollments Thursday, Oct. 8, 2026 to Tuesday, Feb 9, 2027**
 - Eligible Students Must Have Been Claimed for Fall 2026 Membership by MI public school
 - MSDS Student History not available until approximately first week of December
 - First Batch of Claims will likely be due December 18, 2026 (for all claims accrued 10/8 – 11/18)
 - Recommend district file all claims from 10/8 – 12/18 due to the holiday break and the rolling 30-day window for any S25e claims that accrue after 11/18.
- **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 26-27 will be sent via email shortly after the fall count day

Other Miscellaneous Reminders

- **Sec. 19(3) REP Reporting** – Districts must report all staffing changes (new hires, terminations, or changes in assignment) within 30 days. (30-day statutory reporting requirement was removed in 25-26, but is now back in 2026-27.)
- **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 now done on a 3-year cycle. Please pass along approved waivers to your primary auditor, and verify they cover the current school year and days/hours planned for 2026-27.
- **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.

Graduation and Dropout (GAD) Audit Updates

- **Cohort Year Change Requests** – Last year, 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, so those requests must come from the district to your auditor:
 - 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 2027.
- GAD Audits are required for any buildings that are up for field audit in 2026-27 and that have active cohorts (typically buildings that house grades 9-12 students). If your district has one of these buildings, your primary auditor will reach out in the next couple of weeks with specific details and instructions. The timeline for GAD audits this year is October 5, 2026 – December 3, 2026.
- Exit Change Requests – Any Exit Change Requests that you've submitted will be processed in the GAD application along the same timeframes as GAD Audits mentioned above.

26-27 Teacher Certification Update

- Section 6(8) and Section 163 have been modified to clarify that any penalty related to teacher misplacement is now handled under Section 163 only. MDE-Office of Educator Excellence maintains the position that “appropriately placed” still means both grade-level and content-area endorsed. The statutory changes this year only impact potential financial penalties and how they are enforced. What this means:
 - No FTE penalties for inappropriately placed teachers.
 - No salary penalties for inappropriately placed teachers.
 - Financial penalty for inappropriately placed teachers only enforced after notice is given to districts of misplacement, and if district is unable to correct within 15 school days of notice. (\$50,000 + \$1,000 per additional day, but not retro-active)
- **Master Teacher List for Fall 2026 should include:**
 - Legal First Name, Last Name, PIC #, Grade Levels and Subject(s) Taught
 - **NEW (last year) – Districts are required to submit list of all substitute teachers used on each count day with audit packet (See PA-1 – Admin Checklist for additional details)**
- **Current Teacher Certification Flexibility (from MEMOs issued by MDE over the last few school years)**
 - ZG (K-5 All, K-8 Self-Contained), now functions as K-8 All
 - 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.
- **Notes regarding substitutes:**
 - 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.
 - Substitute permits are NOT retroactive (including Daily Sub, Extension of Daily Sub, Full-Year-Basic Sub, Full-Year Shortage, and Full-Year Expert Permits).
 - 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.
 - **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.
- **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)** 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 Review Timeline** - After the 12/1/26 REP deadline, we will pull a static copy of your district’s TCVR, to use for teacher certification reviews. We anticipate teacher certification reviews to follow a similar pattern as previous school years (February-April), but since no FTE penalties would result from these reviews, this may be adjusted as we work through this modified process.
- **Teacher Certification Auditor Assignment for all Kent ISD Districts – Jeff Sexton**

Any other questions?

Please reach out if we can help support you and your district in 2026-27 and have a great school year!

Fall 2026 Pupil Count

Fall Count Day	Oct 7
MSDS File Certification Due	Nov 11
Audit Materials Due to ISD	Nov 18
MSDS Re-Certification Due	Nov 18
30 Day Return/Excused (Calendar Days)	Nov 6
10 Day Return/Unexcused (School Days)	Based on School Calendar

Spring 2027 Supplemental Pupil Count

Spring Count Day	Feb 10
MSDS File Certification Due	Mar 17
Audit Materials Due - ISD	Mar 24
MSDS Re-Certification Due	Mar 24
30 Day Return/Excused (Calendar Days)	Mar 12
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 SY26/27 Sec. 25e & Teacher Certification Auditing.

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

Kent ISD 2026-2027 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 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	Kent LEA Districts: Cedar Springs Comstock Park East Grand Rapids Forest Hills Godfrey-Lee Grand Rapids Kenowa Hills Kent City Northview Sparta Kent PSA Districts: Grand River Prep Grove Montessori Knapp New Branches NexTech Ridge Park River City Scholars Vanguard Vista Walker 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 Kent ISD Programs: Kent Career Technical Center MySchool@Kent/SuccessLink (bill back) KISD Center-Based Programs: ○ 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

2026-27 Pupil Accounting Deadlines

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

June 12, 2026	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 1, 2026	ISD Certification of 2025-26 Days & Clock Hours Due
August 1, 2026	2026-27 PA-45 Days & Clock Hours Forms Due to ISD Auditor for Initial Review
September 9, 2026	MSDS SRM Deadline for District to Process Exit Changes from <u>2025-26</u> & Deadline for Exit Change Requests to Auditor for PY 2023-24 & 2024-25 Cohorts
October 5, 2026	GAD Audit Window Opens (Fall 2026 Field Audit Buildings w/ Active Cohorts Only)
October 7, 2026	Fall 2026 Pupil Membership Count Day
October 8, 2026	Section 25e Transfer Window Opens (students xfer districts between fall/spring count)
November 11, 2026	MSDS Fall 2026 General Collection <u>Certification</u> Due to CEPI
November 12 – 18	Fall 2026 FTE Conflict Resolution Window for Districts Statewide
November 18, 2026	MSDS Fall 2026 General Collection <u>Re-Certification</u> Due to CEPI & <u>Audit Packet to ISD</u>
December 1, 2026	District REP Certification Deadline (reported REP teaching assignment(s) are compared to master teacher lists and used to audit teacher certification)
December 3, 2026	GAD Audit Window Closes (GAD audits must be complete prior to this date)
Dec. 18, 2026 (tentative)	Deadline for Batch 1 of Fall 2026 Section 25 Claims (all claims accrued since Oct 8)
February 9, 2027	Section 25e Transfer Window Closes (Final Claims Due by 11:59PM in MSDS)
February 10, 2027	Spring 2027 Supplemental Pupil Membership Count Day
March 17, 2027	MSDS Spring 2027 Supplemental Collection <u>Certification</u> Due to CEPI
March 18 – 24	Spring 2027 FTE Conflict Resolution Window for Districts Statewide
March 24, 2027	MSDS Spring 2027 Supp. Collection <u>Re-Certification</u> Due to CEPI & <u>Audit Packet to ISD</u>
June 11, 2027 (tentative)	Deadline to apply for 2027-28 Days/Hours Waiver for Alt Ed or Innovative Programs
July 15, 2027	District Certification of 2026-27 Days & Clock Hours Due
August 1, 2027	ISD Certification of all Constituent District 2026-27 Days & Clock Hours Due
August 1, 2027	2027-28 PA-45 Days & Clock Hours Forms Due to ISD Auditor for Initial Review

Kent ISD Student Data Flow

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 GE 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. GE 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. If it is a MySchool student and they have not met the

requirements for a full FTE, Column AG will tell you what percentage of an FTE the student attained.

- 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 should be combined with your data and then submitted to MSDS. **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 (The Career Technical Education version of MSDS). (If they are attending KCTC or LaunchU tracks: Engineering & Mechanical Design or IT – Computer Support Specialist, 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. You can just ignore those DQ Alerts.**) Again, these files should be combined with your data and then submitted in to TSDL.

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.

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

Statutory Language:

(14) Subject to the requirements of this subsection, a district may provide virtual instruction under this subsection for not more than 6 days in a school year. If a district plans to provide instruction under this subsection, 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. Instruction may be provided synchronously or asynchronously, as determined by the department. Days of instruction under this subsection may be used only for the following purposes, as defined by the department:

(a) A maximum of 3 days may be designated as testing days, during which students are released from regular classroom instruction to participate in state or federally mandated assessments. Days of virtual instruction provided under this subdivision are limited to buildings and grade levels impacted by assessments.

(b) A maximum of 3 days of virtual instruction may be provided due to conditions not within control of the district, including, but not limited to, closures due to snow, ice, or other extreme weather events or unforeseen emergencies. Days of virtual instruction under this subdivision may be used only after a district has exhausted all emergency closure days permitted under section 101.

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**

(a) Testing Days – The statute is clear in limiting these days to dates in which pupils participate in *state or federally mandated assessments*, but virtual instruction can be provided to any building and/or grade level *impacted* by those assessments.

(b) Emergency Closures – the statute uses identical language to section 101, when referring to days that could count here, so any traditional canceled day that would qualify for forgiven time, would also qualify to be replaced with a virtual day under §21f(14). However, a virtual day under this section could only be utilized after a district has exhausted all other forgiven time available, including the first 6 automatically forgiven days, and any additional (up to 3) that were approved by MDE.

Note: §21f(14) usage does not require parental consent, pupil schedule changes, 2-way interactions, etc.

Hard Cap: No more than 6 total 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? MDE has posted a [Q & A for the 6 Virtual Learning Instructional Days document](#) on their website that has additional information. If your question is not answered in that document, feel free to reach out to your primary auditor and we will do our best to push for answers.