



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

BRIAN J. WHISTON
STATE SUPERINTENDENT

MEMORANDUM

DATE: August 31, 2017

TO: Local and Intermediate School District Superintendents
Public School Academy Directors

FROM: Kyle L. Guerrant, Deputy Superintendent *KG*

SUBJECT: 2017-18 Pupil Accounting Manual Update

The Michigan Department of Education has released an updated version of the Pupil Accounting Manual for the 2017-18 school year. The new manual is available on the Office of State Aid and School Finance website, or may be accessed directly through the following [link](#).

Revisions have been highlighted throughout the manual for the reader's convenience, but we recommend district personnel review the entire manual annually.

Questions that are specific to the pupil accounting requirements, such as the membership eligibility requirements in legislation, should be directed to Brian Ciloski at 517-373-3352 or by email ciloskib@michigan.gov.

Questions regarding program composition should be directed to Eric Lipinski at 517-241-6895 or by email lipinskie@michigan.gov.

cc: Michigan Education Alliance
Michigan Pupil Accounting and Attendance Association

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