



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

RICK SNYDER  
GOVERNOR

MICHAEL P. FLANAGAN  
STATE SUPERINTENDENT

September 11, 2014

**MEMORANDUM**

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

FROM: Kyle Guerrant, Deputy Superintendent <sup>KG</sup>

SUBJECT: 2014-15 Pupil Accounting Manual Update

The Michigan Department of Education has updated the following sections of the Pupil Accounting Manual:

[Section 1: Required Documentation](#)  
[Section 2: Days and Hours of Pupil Instruction](#)  
[Section 3: Pupil Membership Count Requirements](#)  
[Section 4: Pupil Residency](#)  
[Section 5-G-A: Postsecondary \(Dual\) Enrollment / Career and Technical Preparation](#)  
[Section 5-G-B: Early/Middle College](#)  
[Section 5-K: Special Education Early Childhood Programs and Services](#)  
[Section 5-O-A: Virtual Learning, Distance Learning, and Independent Study](#)  
[Section 5-O-B: Seat Time Waiver](#)  
[Section 5-O-C: Cyber Schools](#)  
[Section 5-O-D: Expanded Online Learning](#)  
[Section 6-B: Peer-to-Peer Elective Course Credit Program](#)

The following new sections have been added to the manual to cover Section 23a (MCL 388.1623a) and Section 25e (MCL 388.1625e) of the State School Aid Act:

[5-Q-A: Section 23a Dropout Recovery Program](#)  
[5-Q-B: Section 25e Pupil Membership Transfers](#)

Pupil accounting questions should be directed to Brian Ciloski at [ciloskib@michigan.gov](mailto:ciloskib@michigan.gov). Program questions related to Postsecondary Dual Enrollment as described in Section 5-G-A of the manual should be directed to Brian Barber at [barberb2@michigan.gov](mailto:barberb2@michigan.gov). Program questions related to Early/Middle College as described in Section 5-G-B of the manual should be directed to Beverly Brown at [brownb21@michigan.gov](mailto:brownb21@michigan.gov).

cc: Michigan Education Alliance

**STATE BOARD OF EDUCATION**

JOHN C. AUSTIN – PRESIDENT • CASANDRA E. ULBRICH – VICE PRESIDENT  
DANIEL VARNER – SECRETARY • RICHARD ZEILE – TREASURER  
MICHELLE FECTEAU – NASBE DELEGATE • LUPE RAMOS-MONTIGNY  
KATHLEEN N. STRAUS • EILEEN LAPPIN WEISER

608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909  
[www.michigan.gov/mde](http://www.michigan.gov/mde) • (517) 373-3324