



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: November 18, 2021

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

FROM: Kyle L. Guerrant, Deputy Superintendent *KG*
Finance and Operations

SUBJECT: Clarity on 75% Attendance Requirement

The Michigan Department of Education has received inquiries from local school districts regarding the 75% daily pupil attendance requirements for state school aid.

The following information is provided to clarify any misunderstandings about the requirements:

- Districts must meet 75% attendance **district-wide** (not building-by-building) for each day scheduled in the district's original school calendar.
- District-wide attendance **includes all buildings, grades, and programs scheduled for instruction on a given day.**
- Rescheduled instructional days added to the end of the original school calendar are subject to **60% attendance.**
- The provided days and hours of instruction **remain countable** toward the minimum days and hours requirement of 180 days and 1,098 hours for all buildings, grades, and programs that held instruction even when the district does not meet the 75% attendance requirement.
- When the district falls below the 75% attendance requirement, the district **must either make up the day or report the attendance shortfall** in the year-end days and hours collection. A deduction will be applied to any shortfall.
- The deduction is applied to the **percentage of attendance below the 75% requirement** related to one day of state aid. (When a district does not meet the 75% attendance requirement, the adjustment to state aid is less than an adjustment for missing a full day of instruction.)

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Sample Calculation: The district had one day in which only 68% of those pupils who were enrolled and scheduled for pupil instruction were in attendance. The district's annual state aid, after adjustment for adult education payments and Durant-related payments, is \$10,800,000. The penalty calculated is:

Daily 75% Requirement Adjusted State Aid:
Total Adjusted State Aid = \$10,800,000
÷ Day Requirement = 180 days
= *Daily Adjusted State Aid = \$60,000.00 per day*

Percentage of Pupils in Attendance:
Total Scheduled for Attendance on Day District-wide = 200 pupils
÷ Total in Attendance on day district-wide = 136 pupils
= *Percentage of Pupils in Attendance = 68%*

Percentage Short of Attendance Requirement:
Minimum Attendance Requirement = 75%
- Percentage of Pupils in Attendance = 68%
= *Percentage Short of Attendance Requirement = 7%*

Percentage Short to Percentage Required to Attend:
Percentage Short of Attendance Requirement = 7%
÷ Minimum Attendance Requirement = 75%
= *Percentage Short to Percentage Required to Attend = 9.33%*

State School Aid Deduction:
Daily Adjusted State Aid = \$60,000.00 per day
x Percentage Short to Percentage Required to Attend = 9.33%
= ***\$5,600.00 State Aid Deduction***

Questions that are specific to the pupil accounting requirements should be directed to Jessica Beagle at beaglej1@michigan.gov.

cc: Michigan Education Alliance
Confederation of Michigan Tribal Education Directors
Michigan Pupil Accounting and Attendance Association