



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

RICK SNYDER  
GOVERNOR

SHEILA A. ALLES  
INTERIM STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** August 2, 2018

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

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

**SUBJECT:** 2018-19 Pupil Accounting Manual Update

The Michigan Department of Education has released the updated version of the Pupil Accounting Manual for the 2018-19 school year. The new manual is available on the State Aid and School Finance website at [www.michigan.gov/sasf](http://www.michigan.gov/sasf), or may be accessed directly through the following [link](#).

Revisions have been highlighted throughout the manual for the reader's convenience. It is advisable that the entire manual is reviewed on a yearly basis to ensure all content is familiar to district personnel.

Questions that are specific to the pupil accounting requirements, such as the membership eligibility requirements in legislation, should be directed to Brian Ciloski at [ciloskib@michigan.gov](mailto:ciloskib@michigan.gov) or Jessica Beagle at [beaglej1@michigan.gov](mailto:beaglej1@michigan.gov).

Questions regarding program composition should be directed to Eric Lipinski at [lipinskie@michigan.gov](mailto:lipinskie@michigan.gov).

cc: Michigan Education Alliance  
Michigan Pupil Accounting and Attendance Association

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