



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

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STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** September 3, 2015

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

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

**SUBJECT:** 2015-16 Pupil Accounting Manual Updates

The Michigan Department of Education has released an updated version of the Pupil Accounting Manual for the 2015-16 school year. The new manual is available on the Office of State Aid and School Finance [website](#).

The revisions have been highlighted in each of the sections for the reader's convenience. It is advisable that the entire manual is reviewed on a yearly basis to ensure that all of the 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). Questions regarding program composition should be directed to Brian Barber at [barberb2@michigan.gov](mailto:barberb2@michigan.gov).

cc: Michigan Education Alliance  
Michigan Pupil Accounting and Attendance Association

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