



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

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GOVERNOR

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STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** August 18, 2016

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

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

**SUBJECT:** 2016-17 Pupil Accounting Manual Update

The Michigan Department of Education (MDE) has released an updated version of the Pupil Accounting Manual for the 2016-17 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](#).

With the exception of Section 5-O-D, revisions have been highlighted throughout the manual for the reader's convenience. Due to the number of revisions to Section 5-O-D, readers should view this section as entirely new. The MDE advises districts to review the complete manual on a yearly basis to ensure that all content is familiar to district personnel.

Questions 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).

cc: Michigan Education Alliance  
Michigan Pupil Accounting and Attendance Association

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