



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

GRETCHEN WHITMER  
GOVERNOR

MICHAEL F. RICE, Ph.D.  
STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** December 12, 2019

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

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

**SUBJECT:** 2019-20 Pupil Accounting Manual Update

The Michigan Department of Education (MDE) has released the updated Pupil Accounting Manual for the 2019-20 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. MDE recommends that the entire manual be reviewed on a yearly basis to ensure all content is familiar to school district personnel. In addition, this [link](#) will direct you to a document that catalogs the most notable changes.

Questions that are specific to the pupil accounting requirements, such as the membership eligibility requirements in state law, 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).

cc: Michigan Education Alliance

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