



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: May 22, 2020

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

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

SUBJECT: Financial Accounting Guidance During the COVID-19 Pandemic –
MEMO #COVID-19-061

The Michigan Department of Education (MDE) has received many questions about financial accounting for transactions related to the COVID-19 pandemic, school closures, and implementation of a Continuity of Learning and COVID-19 Response Plan. To address many of these questions, [Financial Accounting Guidance During the COVID-19 Pandemic](#) has been published. This publication will be updated frequently as MDE continues receiving additional questions from districts and information regarding state and federal financial reporting requirements.

Questions regarding this memo may be directed to Christopher May at 517-335-1263 or MayC@michigan.gov.

cc: Michigan Education Alliance
Confederation of Michigan Tribal Education Directors

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