

Pupil Accounting Manual: Notable Changes for 2020-21

Notice: This document captures the significant changes to the Pupil Accounting Manual for the school year. Beyond those noted below, there are many other changes contained in the manual that may affect the functions of a district. This document should not be considered a substitute for the information contained in the Pupil Accounting Manual. The Department recommends that districts read the entire manual yearly to ensure compliance.

Section 2: Day, Hour, and Attendance Requirements

[Day and Hour Requirements under Return to Learn](#)

Subsection 13 was added to Section 101 through the Return to Learn laws. The new subsection gives districts flexibility in determining how many days and hours of instruction are scheduled and provided during 2020-21. Rather than being based strictly on a district calendar and bell schedule, the new language quantifies instruction time in terms of course content.

[Attendance Requirement for the 2020-21 School Year](#)

Section 101(3)(h) was added for the 2020-21 school year through the Return to Learn laws. Under the new language, the attendance requirement is based on a single two-way interaction occurring with at least 75% of the enrolled students for 9 months.

[Labor Day Requirement \(MCL 380.1284b\)](#)

Added language stating that a Labor Day waiver is not required for the 2020-21 school year if a district wishes to provide instruction prior to Labor Day.

[Failure to Meet the Attendance Requirement](#)

Updated the formula used to calculate an attendance requirement deduction to reflect the changes made for 2020-21 in Section 101(3)(h).

Section 4: Pupil Residency

[Updated Question and Answer Item #21](#)

Updated the answer to reflect the correct Attorney General decision number and added a relevant court case.

[Added Question and Answer Item #23](#)

The new item responds to how to handle students who have moved out-of-state. This has been particularly popular during the pandemic.

Section 5-C: Home Based

[Added Question and Answer Item #7](#)

The new item responds how much time needs to pass between instructional periods for the instruction to be considered nonconsecutive, as required when educating a student with an IEP. This requirement was defined previously by OSE and is consistent with the language used for homebound and hospitalized services.

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Section 5-O-A: Distance Learning & Independent Studies

[Distance Learning Definition](#)

Clarified language to ensure that distance learning can be either the teacher teaching remotely from a class of students or a teacher instructing students who are working remotely.

[Distance Learning Definition \(cont.\)](#)

Added language to clarify that in a distance learning environment, attendance is expected and recorded.

[Distance Learning Definition \(cont.\)](#)

Added language to clarify that if students are attending class at a school site, an adult must be present.

Section 5-O-D: Virtual Learning Options

[Proration of Membership for Partial Satisfaction of the Participation Requirement](#)

Updated Note #2 to reflect changes introduced in the Return to Learn laws that provide students with 10 days to “return” and be counted in membership if an absence is unexcused on count day, or 30 days if the absence is excused. This language does not apply to students using two-way interactions for membership purposes.

[Proration of Membership for a Student who moved During the Count Period](#)

Updated Note #6 to clarify how membership is to be prorated for a student who exists a district during the count period.

[Two-way Interactions](#)

Added language to clarify that a parent may be involved in the two-way interaction process for a student who has an IEP where the student’s age or disability makes the assistance necessary.

Section 5-P: Work-Based Learning Experiences, Apprenticeships, and Internships

[Clarification of Workers’ Disability Compensation Verification Requirement](#)

Clarified that a district must verify that a student is added to an employer’s workers’ disability compensation if the student is in a paid placement.