

## Section 4: Pupil Accounting

Districts should contact the Intermediate School District (ISD) Pupil Accounting Auditor for specific pupil accounting questions, visit the Sections 5-G-A and 5-G-B in the [Pupil Accounting Manual](#), or contact MDE State School Aid and Finance:

- Brian Ciloski, (517) 241 2209, [CiloskiB@michigan.gov](mailto:CiloskiB@michigan.gov) or
- Jessica Beagle, (517) 241-6435, [BeagleJ1@michigan.gov](mailto:BeagleJ1@michigan.gov)

Sample questions:

1. Calculating FTE
2. Full Time Course Load Equivalent
3. More than 1.0 FTE
4. Student Extreme Barriers to Education

Pupil Accounting documents EMCs should maintain include:

1. Five-year program of study
2. Final year math requirement(s)
3. Board minutes approving the EMC
4. EMC Assurances and Certifications