

Pupil Accounting Manual: Notable Changes for 2023-24

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.

Each year, the state legislature adopts new state laws that change, in small measure or substantially, the state's pupil accounting rules. These new state laws from the state legislature serve as the foundation for the pupil accounting manual (PAM). The PAM includes pupil accounting requirements approved by the state legislature and signed into law by the governor. The Michigan Department of Education (MDE) is responsible for implementing and not writing state laws. This PAM update is associated with revisions to state law approved by the state legislature over the past few months.

Section 2: Day, Hour, and Attendance Requirements

[15 Days of Instructional Time Provided Under 21f](#)

Added language dedicated to the 15 days of virtual instruction that are now allowable under section 21f when a district has an emergency closure, student testing, or professional development being conducted.

[Day and Hour Requirements for Special Education](#)

Amended language to clarify and add consistency to requirements.

[Day and Hour Requirements for Alternative or Innovative Education](#)

Added language regarding the days and hours threshold requirements for districts that have received a waiver from the department for a reduced requirement.

[Passing Time for Virtual Learners](#)

Added note that passing time may be counted for virtual students.

[Calendars for Seniors](#)

Added question and answer number 20 to clarify the instructional time requirement for students in grade 12.

Section 3: Pupil Membership Requirements

[Verification of Pupil Residency \(ACP\)](#)

Added language clarifying the how districts will verify residency for students in the Address Confidentiality Program (ACP) in Michigan.

[Verification of Pupil Residency](#)

Added language clarifying that a district may accept an affidavit as a proof of residency where the family is unable to produce documentation of ownership or lease of a property within their district.

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[Teacher Certification Requirement](#)

Section 6(8) has been amended for the 2023-24 school year to reflect that for membership purposes, auditors will review placements at the grade-level. Starting in 2024-25, auditors will review placements for both grade and subject area. Please note, there is still a teacher certification deduction for grade and subject area misplacements, but that penalty is based on the teacher's salary rather than membership. All penalties are prorated based on the duration of the misplacement.

[Membership Exception for EMC Students](#)

Language amended to reflect that membership under section 6(4)(kk) for students who are on an accelerated program must be expected to complete the program at least 1 semester early. Added language noting that membership for accelerated EMC students is capped at a total of 5.0 FTE for the duration of their enrollment in the program.

[Membership Exception for Section 23a Students](#)

Added language to reflect the amended requirement for claiming membership for students enrolled in a dropout recovery program under section 23a. Students must, during their first two months of enrollment, earn at least 0.25 credits in total.

[Tuition for Students Claimed in Membership](#)

Added question and answer number 17 to clarify when a district may collect tuition for a student in addition to claiming the student in membership.

Section 4: Pupil Residency

[Pupils Who are Incarcerated](#)

Updated language regarding FAPE for students who are incarcerated.

[Pupils Whose Parent or Legal Guardian Works for the District](#)

Clarified existing language formerly found under "Child of an Employee" to state that the student may either be the child of a parent or legal guardian who works for the district.

[Resident Requesting Enrollment After Count Day](#)

Added question and answer number 24 to address the issue of a student requesting enrollment with their resident school district after count day.

Section 5-C: Home-based

[Introduction](#)

Language has been updated to reflect the necessary steps that need to be taken by the district when placing a student with a disability into home-based instruction.

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[Membership Requirement #8](#)

Added language defining the instructional time requirement for students placed into a home-based setting.

[Membership Requirement #9](#)

Added language to state that instructional services that are provided through a synchronous platform are allowable for membership purposes.

Section 5-D: Homebound and Hospitalized

[Clarified Who Can Provide the Certification Statement](#)

Added that in addition to a D.O., M.D., or physician assistant, that a nurse practitioner may provide a certification statement to a district prescribing homebound or hospitalized services.

[Instructional Time Requirements](#)

Clarified that weekly instructional time for homebound/hospitalized placements can be modified to best suit the student's needs.

[Excused Instructional Sessions](#)

Expanded what is an acceptable form of documentation when a student is unable to receive services under homebound/hospitalized.

[Added Question and Answer Number 13](#)

Question was formerly under found under Section 5-B. Moved to this section due to relevance.

Section 5-G-A: Postsecondary and Career and Technical Education Dual Enrollment

[Updated Membership Requirement #6](#)

Membership requirement updated to reflect that if a student's tuition has been waived or reduced by the postsecondary institution, the student remains eligible for membership.

[Added Membership Requirement #14](#)

Added language to reflect that a student's membership shall not be prorated if the student has less than the requirement minimum number of instructional hours when the reduction is due to the student's participation in a postsecondary program.

Section 5-G-B: Early Middle College Pupils

[Added Membership Requirement #10](#)

Added language to reflect that a student's membership shall not be prorated if the student has less than the requirement minimum number of instructional hours when the reduction is due to the student's participation in a postsecondary program.

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Section 5-I: Sections 105 and 105c Schools of Choice

[Updated Membership Requirement #4](#)

Language revised to clarify that the schools of choice district becomes the student's "district of residence" for FAPE purposes.

[Added Question and Answer Number 8](#)

Added question and answer to clarify that a student whose district of residence changes after count day is allowed to remain enrolled without the need to reapply for schools of choice.

Section 5-K: Special Education Early Childhood Programs and Services

[Introduction](#)

Updated language regarding which service hours are countable.

[Pupils Educated Under Administrative Rule 340.1755](#)

Updated FTE calculation instructions.

[Pupils Educated Under Administrative Rule 340.1862](#)

Updated who is eligible for membership under this section as well as the membership requirements and calculation instructions.

[Special Education Early Childhood Services Defined in Administrative Rule 340.1862](#)

Updated definition regarding which students can be served under this rule.

Section 5-L: Special Education Pupil Transition Services

[Deviated Wages](#)

References to wage deviations have been removed from the section in accordance with The Workforce Innovation and Opportunity Act (WIOA).

Section 5-O-B: Offline Seat Time Waiver Programs

The flexibility formerly granted under this section may be utilized, in most cases, through 5-O-A: Distance Learning & Independent Studies, or 5-O-D: Virtual Learning Options. Other information may be found in the [Michigan Flexibility Guide](#).

Section 5-O-D: Virtual Learning Options

[Membership Requirement #9](#)

Requirement has been updated to account for instances where the amount of membership generated by a course may differ from the course in a traditional environment.

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[Membership Requirement #10](#)

Updated participation requirement to reflect that the 50% requirement relates to the virtual courses in which the student is enrolled.

[Participation Requirement Note #5](#)

Updated to reflect that the student's enrollment in another district must be demonstrated by the existence of a student records request.

[Participation Requirement Note #10](#)

Add note to reflect that if a student is in physical attendance with a teacher other than the teacher of record for a course, or the mentor, that the physical attendance can be documented and used as two-way interaction.

[Teacher of Record Definition](#)

Updated to reflect statutory changes regarding the definition of an appropriately placed teacher.

[Mentor Definition](#)

Updated to reflect that a professional who is either directly employed by the district or contracted must be assigned.

[Updated Question and Answer Number 24](#)

Updated answer to clarify when two-way interaction would not be required due to a school break.

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

[Membership Requirement #5](#)

Added language stating that a student's membership shall not be prorated if the student's instructional time is reduced solely due to the student's participation in a work-based learning experience.

[Membership Requirement #10](#)

Clarified the need for a high school course to validate membership claimed for a student in a work-based learning placement.

[Membership Requirement #17](#)

Clarified when a work-based learning experience can be reflected on a student's schedule non-consecutively.

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Section 5-Q-C: Visa Program Pupils

[Updated Question and Answer Number 1](#)

Expanded existing language to indicate that a passport would be considered an “other reliable proof” under Section 3 and is allowable.

[Updated Question and Answer Number 2](#)

Clarified the question posed.

Appendix A: Glossary of Terms

[Address Confidentiality Program \(ACP\)](#)

Updated existing Address Confidentiality Program (ACP) information to match current process.

[Pupil Membership Count Day](#)

Updated definition to reflect the exceptions that may occur that would effectively change the count date.

[Satisfactory Monthly Progress \(Section 23a\)](#)

Added definition to capture the new statutory requirement that a student must earn at least 0.25 credits during the first two months of enrollment combined to be eligible for membership.

[State-Approved Career and Technical Education Programs](#)

Updated definition to reflect the updated steps that would need to be taken to retrieve a list of a district’s state-approved CTE programs.

[Supplemental Count Day](#)

Updated definition to reflect the exceptions that may occur that would effectively change the count date.

[Virtual Course](#)

Updated the definition to match statutory amendments, including the removal of the requirement that the majority of a course must take place in a virtual environment.