

Pupil Accounting Manual: Notable Changes for 2024-25

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.

1: Required Documentation

[Graduation Requirements](#)

Updated graduation requirements section to reflect the possibility of distinct requirements for alternative education and early/middle college programs.

[Approved Courses](#)

Updated approved courses section to reflect the possibility of some courses being used for grade progression rather than credit.

Updated approved courses section to clarify expectations surrounding extended learning opportunities for shared time programs.

[Nonconventional Programs](#)

Added language for nonconventional programs reiterating that districts are responsible for identifying if a student falls under one or more nonconventional settings to ensure the membership requirements are met and documented.

[Attendance Records](#)

Added language clarifying that attendance records must be certified by the teacher of record and maintained to avoid membership losses.

[Properly Documenting Attendance](#)

Added language to assist districts in how to properly document attendance for students who are suspended or expelled and subsequently placed in a virtual environment.

[Additional Student Records Maintained for Auditor Review](#)

Added additional types of documentation that must be maintained for specialized placements, including students who are claimed for special education FTE.

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[Appropriate Placement](#)

Updated teacher certification requirement to reflect the expectation of all placements being appropriate for the grade and subject area unless one of the exceptions is satisfied.

2: Day, Hour, and Attendance Requirements

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

Added language indicating that if a district elects to use the '15 days of virtual instruction' allowed under 21f, the district calendar should include the two types that are foreseeable. In addition, a link to an FAQ document specific to those days has been added.

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

The day and hour requirement section for special education has been updated to reflect clarifications offered by the Office of Special Education.

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

The day and hour requirement language for alternative education has been revised to clarify that professional development time does not apply when a district has been granted a waiver for their alternative education program.

[Calendars](#)

Clarified language specific to the application of the common calendar waiver.

[Failure to Meet the Attendance Requirement](#)

Added language to clarify that the attendance requirement only applies to the number of days required under section 101, which is 180 for most districts.

3: Pupil Membership Requirements

[Pupil Enrollment](#)

Removed language that stated if a student had reached "completion status" in their home country, membership could not be counted.

[Verification of Pupil Residency](#)

Clarified 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.

[Teacher Certification Requirement](#)

Clarified the teacher certification requirement for 2024-25.

[Special Education Pupils in a Co-Taught Classroom](#)

Added language to address membership calculations for special education pupils in a co-taught classroom.

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[Shared Time \(Nonpublic and Homeschooled Pupils\)](#)

Added language clarifying that districts with a shared time program, even if enrollment in the program is very limited, then requires a district to fully report their student data through TSDL to avoid a state aid deduction.

[Enrollment and Attendance](#)

Three new Q & As were added to Enrollment and Attendance for students who have arrived from another country.

4: Pupil Residency

[Resident Pupils](#)

Added a Resident Pupil membership criteria for students who are assigned to a district through a court order.

[Pupil Enrolled in a Public School Academy](#)

Clarified existing language for pupils enrolled in a public school academy to address special education service considerations.

[Section 105 and 105c Schools of Choice Pupils](#)

Clarified existing language for pupils enrolled under section 105 or 105c to address how to handle a student whose residency changes following their enrollment.

5-A: Alternative Education

[Instructional Time Requirements](#)

Language clarified to reflect requirements when a district has received a days and hours waiver from the department.

[Alternative Education through Adult Education Program](#)

Q & A #3 has been updated to reflect the requirements for both courses that are used for grade progression as well as those that are capable of generating credit.

5-C: Home-based

[Introduction](#)

New language has been incorporated to reflect what needs to be considered before placing a student with a disability into a home-based placement.

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5-D: Homebound and Hospitalized

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

Updated language regarding which types of physicians can provide a certification statement to a district prescribing homebound or hospitalized services.

5-E: Nonpublic and Homeschooled Pupils

[Special Education, Auxiliary, and Homebound/Hospitalized Services](#)

Q & A #15 has been updated to reflect the actions that need to be taken when a student with a disability has been enrolled in a shared time program.

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

[Updated Question and Answer #2 and #3](#)

Clarified Q & A #2 and #3 to reflect the requirements for enrolling a student with a disability under section 105c.

5-K: Birth to Five Special Education Programs and Services

[Birth to Five Special Education Programs and Services \(formerly Special Education Early Childhood Programs and Services\)](#)

This section has a new name and look for 2024-25. While the information is largely the same, the membership requirements have been modified to clarify expectations for each special education program type.

5-L: Special Education Pupil Transition Services

[Transition Services That Do Not Generate Pupil Membership Counts](#)

The section related to transition services scenarios which would not generate membership has been revised.

5-N: Pupils with Suspensions and Expulsions

[Students With Disabilities](#)

Additional guidance for students with disabilities has been added for consideration.

Appendix A: Glossary of Terms

[Home-based Pupil](#)

Updated existing home-based pupil definition.

[Interim Alternative Educational Setting \(IAES\)](#)

Added definition for Interim alternative educational setting (IAES).

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[Individualized Education Program \(IEP\)](#)

Updated existing individualized education program (IEP) definition.

[Individualized Family Services Plan \(IFSP\)](#)

Added definition for individualized family services plan (IFSP).