

# Pupil Accounting Manual: Notable Changes for 2021-22

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*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.*

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## Section 1: Required Documentation

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### [Unexcused Absences](#)

According to Section 6(8), an unexcused pupil is not required to have been in attendance prior to count day to be eligible to return within 10 school days and be counted in membership. Previous language relied on administrative rule 340.7.

### [Teacher Certification Requirement](#)

Section 6(8) has been amended for the 2021-22 school year with a global change to the teacher certification requirement for membership purposes. For 2021-22, auditors will review placements at the grade-level. Starting in 2022-23, 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.

## Section 2: Day, Hour, and Attendance Requirements

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### [Day and Hour Requirements](#)

The day and hour requirements have returned to the pre-pandemic 180 days and 1,098 hours. The flexibility to base these requirements solely on course content that was available during 2020-21 has been removed.

### [Attendance Requirement](#)

The 75% attendance requirement has been returned to requiring 180 days with attendance of at least 75% of the pupils scheduled.

### [Failure to Meet the Attendance Requirement](#)

Updated the formula used to calculate an attendance requirement deduction based on daily attendance.

### [Updated Question and Answer Item #4](#)

Half-days factor into meeting the instructional time requirements? A day counts as a day regardless of length for any building, grade, or program that is scheduled for instruction.

### [Updated Question and Answer Item #5](#)

How does the failure to meet the attendance requirement affect the ability to count a day and the associated hours? A day that falls below the attendance requirement still counts toward the day and hour requirements for any building, grade, or program that is scheduled for instruction.

# **Pupil Accounting Manual: Notable Changes for 2021-22**

## [Updated Question and Answer Item #6](#)

Does a day where professional development is offered, as well as instruction, count as two days? No.

## [Updated Question and Answer Item #8](#)

If a district has some grades scheduled for instruction, and meets the 75% requirement on that day, does the day count for all buildings, grades, and programs? No, the day and hours only count for the buildings, grades, and programs that are scheduled for instruction.

## **Section 3: Pupil Membership Requirements**

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### [Teacher Certification Requirements](#)

Referenced the September 2 memo on teacher certification.

## **Section 5-B: Cooperative Education Program**

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### [Early Middle Colleges](#)

Updated language to reflect OCTE's requirements for early middle colleges.

## **Section 5-C: Home-based**

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### [Membership Requirement #4](#)

Requirement has been updated to reflect that a pupil who has been expelled or suspended must have been in attendance during the school year prior to the expulsion or suspension to be eligible for membership.

## **Section 5-D: Homebound and Hospitalized**

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### [Membership Requirement #4](#)

Requirement has been updated to differentiate the certification requirement for the homebound/hospitalized teacher versus the teacher of record for each course. A homebound/hospitalized teacher need only be appropriate for the pupil's grade-level. This teacher serves in addition to the teacher of record associated with each course who must be appropriate for the grade and subject area.

### [Who can provide a certification statement denoting that H/H is necessary?](#)

Clarified that a D.O., M.D., or physician assistant may provide a certification statement to a district prescribing homebound or hospitalized services.

## **Pupil Accounting Manual: Notable Changes for 2021-22**

### **Section 5-F: Part-Time Pupils**

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#### [Part-time versus Shared Time](#)

Language added to emphasize that shared-time pupils are not part-time pupils under this section of the Pupil Accounting Manual.

### **Section 5-G-B: Early Middle College Pupils**

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#### [Amended Introduction](#)

Language amended to emphasize the different types of early middle college programs as well as the expected outcomes and requirements.

#### [Membership Requirement #5](#)

Amended language to clarify the MSDS coding requirement for EMC pupils.

#### [Membership Requirement #7](#)

Amended language to clarify the final year math-related course requirement.

#### [Membership Requirement #10](#)

Amended language to clarify the concurrent high school course requirement.

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

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#### [Schools of Choice versus Shared Time](#)

Language added to emphasize that shared-time pupils are not required to enroll through schools of choice as Section 166b allows shared-time pupils to enroll in districts other than the resident district.

### **Section 5-N: Pupils with Suspensions and Expulsions**

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#### [Membership Requirement #3](#)

Added teacher certification language.

#### [Membership Requirement #4](#)

Added language requiring instruction to be academic in nature and used for grade progression.

#### [Membership Requirement #5](#)

Added language to clarify how attendance will be recorded for suspended or expelled pupils.

#### [45-day Requirement](#)

Language added to denote that a pupil who is suspended or expelled during the school year, but had been in attendance prior to the suspension or expulsion, has 45-days to return to each scheduled class to be counted in membership.

# Pupil Accounting Manual: Notable Changes for 2021-22

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

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### [Amended Introduction to Distance Learning](#)

Added language to define distance learning.

### [Hardware, Software, and Internet Access](#)

Added language to bring distance learning into compliance with Bond v Ann Arbor with regard to the provision of technology to pupils.

## Section 5-O-C: Cyber Schools

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### [Storage of Student Records](#)

Added language pertaining to where student records are to be maintained.

### [Retention of Two-Way Interaction Logs](#)

Added language to specify that two-way interaction logs must be retained following the retention schedule for student records.

### [Participation Record Audit](#)

Added language notifying districts of the OAG requirement to retain participation records for audit purposes.

## Section 5-O-D: Virtual Learning Options

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### [Asynchronous, Synchronous, or Blended](#)

Clarified that virtual learning under this section may occur through synchronous instruction, asynchronous instruction, or a blend of the two delivery formats.

### [Reference to District Strategies for Continued Instruction Memo](#)

Linked to September 2, 2021 memorandum where the department provides districts with multiple solutions to addressing quarantines and closures.

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

Updated proration language for partial satisfaction of the two-way requirement. Formula now considers the amount of membership claimed and prorates as a percentage, as well as provides a new formula for pupils who are not 100% virtual.

### [Storage of Student Records](#)

Added language pertaining to where student records are to be maintained.

### [Retention of Two-Way Interaction Logs](#)

Added language to specify that two-way interaction logs must be retained following the retention schedule for student records.

## **Pupil Accounting Manual: Notable Changes for 2021-22**

### [Reporting Virtual Buildings](#)

Added language per the OAG audit to address the need for districts to report the actual buildings used for the instruction of virtual pupils within the EEM, as well as to appropriately assign virtual learners to those buildings.

### [End-of-Year Chronic Absenteeism Reporting](#)

Clarifies how chronic absenteeism is to be calculated for the end-of-year reporting in MSDS.

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

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

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

### [Clarification of How to Report a Work-based Learning Experience on a Student Schedule.](#)

Unlike other placements, a work-based learning experience does not need to appear on a student schedule with a specific course name. Instead, the district may just record the instructional time as being a work-based learning experience or WBLE.

## **Section 5-Q-A: 23A Dropout Recovery Program**

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### [Membership Requirement #3](#)

Added teacher certification language.

### [Section 1230i Reporting Requirement](#)

Added language to notify districts of the yearly reporting requirement when a district has pupils participating in a dropout recovery program under Section 23a.

## **Section 5-Q-B: Section 25e Pupil Membership Transfers**

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### [Added Question and Answer Item #1](#)

Added Q&A to address what date is considered to be the pupil's first date of attendance.

### [Added Question and Answer Item #2](#)

Added Q&A to address when auditors should begin their review of Section 25e claims.

## **Section 6-C: Future Proud Michigan Educator Explore Programs**

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### [New Section](#)

Entire section is new for 2021-22 following the introduction of this new program by OEE.