



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

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GOVERNOR

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INTERIM STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** August 30, 2018

**TO:** Local and Intermediate School District Superintendents  
Public School Academy Directors

**FROM:** Kyle L. Guerrant, Deputy Superintendent *KG*

**SUBJECT:** 2018-19 Pupil Accounting Manual Update

In response to questions and concerns related to cyber schools, the Michigan Department of Education has released revisions to the Pupil Accounting Manual for the 2018-19 school year. The revisions are included in the most recent version of the manual and is available on the Office of State Aid and School Finance website, or may be accessed directly through the following [link](#).

Revisions have been highlighted throughout the manual for the reader's convenience, but we recommend district personnel review the entire manual annually.

Questions that are specific to the pupil accounting requirements, such as the membership eligibility requirements in legislation, should be directed to Brian Ciloski at 517-241-2209 or by email [ciloskib@michigan.gov](mailto:ciloskib@michigan.gov).

Questions regarding program composition should be directed to Eric Lipinski at 517-241-6895 or by email [lipinskie@michigan.gov](mailto:lipinskie@michigan.gov).

cc: Michigan Education Alliance  
Michigan Pupil Accounting and Attendance Association

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