



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

GRETCHEN WHITMER  
GOVERNOR

MICHAEL F. RICE, Ph.D.  
STATE SUPERINTENDENT

## **MEMORANDUM**

**DATE:** September 30, 2021

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

**FROM:** Kyle Guarrant, Deputy Superintendent *KG*  
Finance and Operations

**SUBJECT:** 2021-22 Pupil Accounting Manual Update

Each year, the state legislature adopts new state laws that change, in small measure or substantially, 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 law. This PAM update is associated with revisions to state law approved by the state legislature over the past four months.

MDE has released the updated version of the PAM for the 2021-22 school year. The new manual is available on the State Aid and School Finance website at [www.michigan.gov/sasf](http://www.michigan.gov/sasf), or can be accessed directly through the following [link](#).

Revisions have been highlighted throughout the manual for the reader's convenience. The entire manual should be reviewed every year to ensure all content is familiar to district personnel. Additionally, this [link](#) will direct you to a document that catalogs the most notable changes.

We continue to advocate strongly with the state legislature for changes to state law to create more flexibility in daily attendance requirements.

In addition to the release of the PAM, the department would like to remind districts of recent memoranda and instructional time resources.

[Pupil Accounting for the 2021-22 School Year \(issued July 29, 2021\)](#)

[Teacher Certification Requirement for Membership Purposes 2021-22 \(issued September 2, 2021\)](#)

[District Strategies for Continued Instruction During COVID-19 Closures \(issued July 2021\)](#)

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[Instructional Time Scheduling Options for Non-testing Grades \(issued July 18, 2018\)](#)

Questions that are specific to the pupil accounting requirements should be directed to Brian Ciloski at [ciloskib@michigan.gov](mailto:ciloskib@michigan.gov) or Jessica Beagle at [beaglej1@michigan.gov](mailto:beaglej1@michigan.gov). Questions related to teacher certification or permits should be directed to [mde-educatorhelp@michigan.gov](mailto:mde-educatorhelp@michigan.gov).

cc: Michigan Education Alliance  
Confederation of Michigan Tribal Education Directors  
Michigan Pupil Accounting and Attendance Association