



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING



MICHAEL P. FLANAGAN  
SUPERINTENDENT OF  
PUBLIC INSTRUCTION

JENNIFER M. GRANHOLM  
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Dear Business Manager:

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual* Change Notice 13. This document will replace the Appendix with changes as described in the attached change notice. Please communicate these changes to others in your district that may be in possession of the *Michigan Public School Accounting Manual* to assure that manuals remain current. The entire manual, along with this change notice is also available electronically on our website at:

<http://www.michigan.gov/mde>

(Look under Keywords, *Michigan Public School Accounting Manual*)

The *Michigan Public School Accounting Manual* contains the state prescribed chart of accounts to be used by all public school districts in Michigan. According to the Revised School Code, Section 380.1281

- 1) The state board shall:
  - a) require each board, each public school academy board of directors, each intermediate school board, and the officers of each of those boards to observe the laws relating to schools. . . ) prescribe appropriate uniform pupil and financial accounting records for use in school districts, public school academies, and intermediate school districts and promulgate rules for their adoption.
- 2) The state board may examine and audit the official records and accounts of school districts, public school academies, and intermediate school districts, and may compel proper accounting by legal action instituted by direction of the attorney general.

Michigan Department of Education staff and members of the *Michigan Public School Accounting Manual* referent group will continue their efforts to ensure uniformity in the recording of Michigan public school district accounting transactions via updates to this manual. **The changes listed in Change Notice #13 are to be implemented for fiscal year 2006-07 with early implementation allowed.**

**The following page contains information related to accounting transactions that occur because of funds that pass between Michigan public schools. Please review the document carefully for the appropriate account codes to use for recording revenues received from and payments made to another Michigan public school.**

If you have questions concerning the *Michigan Public School Accounting Manual*, please contact me at (517) 335-0524

Sincerely,

Glenda Rader, Deputy Director  
Office of State Aid and School Finance

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