



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



JENNIFER M GRANHOLM
GOVERNOR

MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

December 18, 2007

Dear School District Superintendent:

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 15*.

The attached document will replace sections of the manual as indicated in the 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 the 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 and reporting of Michigan public school district accounting transactions via updates to this manual. **The changes listed in Change Notice #15 are to be implemented for fiscal year 2008-09 with early implementation encouraged.**

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

Sincerely,

Daniel M. Hanrahan, Director
Office of State Aid and School Finance

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Change Notice 15

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