



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

RICK SNYDER
GOVERNOR

MICHAEL P. FLANAGAN
STATE SUPERINTENDENT

March 6, 2014

MEMORANDUM

TO: Local and Intermediate School District Superintendents, Public School Academy Directors and Business Office Managers

FROM: Carol Wolenberg, Deputy Superintendent *Carol*

SUBJECT: BULLETIN 1022 – CHANGE NOTICE #21

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 21*.

The following page gives the detail for pages in the manual that have been changed. You may print those pages from our website. Please communicate these changes to others in your district who may be in possession of the *Michigan Public School Accounting Manual* to assure that all school district accounting manuals remain current. The entire manual along with this change notice is also available electronically on our website at: http://www.michigan.gov/mde/0,4615,7-140-6530_6605-21321--,00.html

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 Department 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.

The Department 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.

STATE BOARD OF EDUCATION

JOHN C. AUSTIN – PRESIDENT • CASANDRA E. ULBRICH – VICE PRESIDENT
DANIEL VARNER – SECRETARY • RICHARD ZEILE – TREASURER
MICHELLE FECTEAU – NASBE DELEGATE • LUPE RAMOS-MONTIGNY
KATHLEEN N. STRAUS • EILEEN LAPPIN WEISER

608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909
www.michigan.gov/mde • (517) 373-3324

Page 2
March 6, 2014

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 #21 are to be implemented for fiscal year 2014-15.**

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

cc: Michigan Education Alliance

Change Notice 21

Section	Sub-Section	Change	Discard Page #	Add Page #
Acknowledgements		Updated Members of Michigan Public School Accounting Manual Referent Group		
Section 1	Introduction	Changed Version of Financial Accounting for Local and State School Systems to "2009." Slight change to verbiage in paragraph 2.	1	1
Appendix	Balance Sheet	Slight Verbiage Change to Major Class Codes 471 and 472 to comply with GASB 63-65	11-12	11-12
Appendix	Object Code	Removed 2810-Reimbursement to State for Retirement and Federal Program Salaries.	38	38
Appendix	Program Codes	Added Two Program Codes for compliance with Administrative Rule s 340.1755 and 340.1862	47-48	47-48
Appendix	Grant Codes	Updated with Current Grants	51-58	51-58