



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING



RICK SNYDER  
GOVERNOR

MICHAEL P. FLANAGAN  
SUPERINTENDENT OF  
PUBLIC INSTRUCTION

January 6, 2011

**MEMORANDUM**

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

FROM: Carol Wolenberg, Deputy Superintendent 

SUBJECT: **BULLETIN 1022 – CHANGE NOTICE #18**

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 18*.

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>

(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.

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.

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

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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 #18 are to be implemented for fiscal year 2011-12; early implementation is encouraged.**

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

cc: Michigan Education Alliance

## Change Notice 18

Section	Sub-Section	Change	Discard Page #	Add Page #
Section II	Table of Contents	Added E.15 Charging Federal Funds for Unemployment	1-2	1-2
Section II	E.03	Accounting for the Recovery of Indirect Correct the suffix code for indirect to “9990”	37-38	37-38
Section II	Add New Issue E.15	E.15 Charging Federal Funds for Unemployment	63-64	63-66
Appendix	Balance Sheet Major Class Codes	Allow Fund 6x with Major Class Code 12x	5-6	5-6
Appendix	Revenue Major Class	Districts that operate Cooperative Activity funds in accordance with GASB #54 may now use fund 27		
Appendix	Revenue Suffix	Allow Major Class 413 Federal Restricted with Suffix “0090-Impact Aid”		
Appendix	Revenue Suffix	Add Suffix “0240_Education Jobs”	23-24	23-24
Appendix	Expenditure Functions	Allow fund 7x with Functions 23x and 285		
Appendix	Expenditure Function	Districts that operate Cooperative Activity funds in accordance with GASB #54 may now use fund 27		
Appendix	Expenditure Object	Allow function code “259-Other Business Services with Object Code “7310- Bond Issuance Costs”	45-46	45-46
Appendix	Expenditure State Codes	Added/Updated Various State Codes.	48-56	49-57