



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

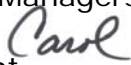
RICK SNYDER  
GOVERNOR

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SUPERINTENDENT OF  
PUBLIC INSTRUCTION

June 30, 2011

**MEMORANDUM**

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

FROM: Carol Wolenberg, Deputy Superintendent 

SUBJECT: BULLETIN 1022 – CHANGE NOTICE #19

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 19*.

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 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

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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 #19 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 or email [raderg@michigan.gov](mailto:raderg@michigan.gov).

cc: Michigan Education Alliance

## Change Notice 19

<b>Section</b>	<b>Sub-Section</b>	<b>Change</b>	<b>Discard Page #</b>	<b>Add Page #</b>
Section II	E.04	Updated Guidance for Deficit District	39-41	39-41
Section II	E.05	Clarification of Fund Balance Definitions	42-44	42-44
Appendix	Table of Contents	Change State Code Title to Grant code. Add Description of Fields Required for Financial Information Database Reporting. Added Grant Code Dimension to Revenue Account Structure	1-4	1-4
Appendix	Balance Sheet	Clarified Fund Balance Definitions	13-14	13-14
Appendix	Program Codes	Added Career Technical Education Codes to keep track of information on Career Technical Programs	48	48-49
Appendix	Definitions for State Codes	Changed Page Header to Grant Codes – Updated with Current Grants	49-56	50-57