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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

MICHAEL P. FLANAGAN
SUPERINTENDENT

July 24, 2014

MEMORANDUM

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

FROM: Kyle L. Guerrant, Deputy Superintendent *KG*

SUBJECT: **BULLETIN 1022 – CHANGE NOTICE #22**

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 22*.

The following attachments give 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 that may be in possession of the *Michigan Public School Accounting Manual* to ensure 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.

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Page 2
July 24, 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 #22 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 22

Section	Sub-Section	Change	Discard Page #	Add Page #
Acknowledgements		Updated Members of Michigan Public School Accounting Manual Referent Group		
Section II	C.05 MDE Guidance for Budget and Salary/Compensation Transparency Reports	Updated Guidance to correspond to State Aid Legislation	21-24	21-24
Section II	E.04 Reporting Requirements for Districts with a Deficit Budget	Updated to incorporate current legislative reference	39-42	39-42
Section IV	Budget Preparation and Management	Changed Website Posting date to be consistent with MCL 388.1618. Changed Budget Resolution to show both beginning and ending fund balance	7-8, 15-16	7-8, 15-16
Appendix	Program Codes	Added Two Program Codes for compliance with Administrative Rules 340.1755 and 340.1862	48-49	48-49
Appendix	Grant Codes	Updated with Current Grants	51-58	51-58