



STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

GRETCHEN WHITMER  
GOVERNOR

SHEILA A. ALLES  
INTERIM STATE SUPERINTENDENT

**MEMORANDUM**

**DATE:** January 10, 2019

**TO:** Local and Intermediate School District Superintendents  
Public School Academy Directors

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

**SUBJECT:** BULLETIN 1022 – CHANGE NOTICE #28

The purpose of this correspondence is to transmit Michigan Public School Accounting Manual Change Notice #28.

The following attachment 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 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 the [Michigan Public School Accounting Manual](#) page of our website. The publishing of accurate and up-to-date financial accounting guidance will help Michigan achieve its goal of becoming a top ten education state in the next ten years by supporting strategy 4.3, to “provide and promote evidence-based best practices to create efficiencies at the local administrative level to focus more resources in the classroom.”

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.

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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.

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 #28 are to be implemented for fiscal year 2019-20.**

If you have questions concerning the Michigan Public School Accounting Manual, please contact Christopher May at 517-335-1263 or [MayC@michigan.gov](mailto:MayC@michigan.gov).

Attachment

cc: Michigan Education Alliance

**Change Notice 28**

<b>Section</b>	<b>Sub-Section</b>	<b>Change</b>	<b>Discard Page #</b>	<b>Add Page #</b>
Bulletin 1022 Committee Members	N/A	Updated Members of Michigan Public School Accounting Manual Referent Group	N/A	N/A
Section II	E.17 (new)	Added guidance for Food Service journal entries and uncollectable balances	N/A	101-102
Appendix	Balance Sheet Fund Codes	Added Fund Code 29 – Reserved for Future Use	4	4
Appendix	Expenditure Object Codes	Modified description of Object Code 5610	43	43
Appendix	Expenditure Program Codes	Removed “Allowable Functions” column of Special Education Program Codes	48-49	48-49
Appendix	Grant Codes	Updated with Current Grants	52-60	52-60