



STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING

GRETCHEN WHITMER
GOVERNOR

MICHAEL F. RICE, Ph.D.
STATE SUPERINTENDENT

MEMORANDUM

DATE: January 9, 2020

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

FROM: Kyle L. Guerrant, Deputy Superintendent *KG*
Finance and Operations

SUBJECT: BULLETIN 1022 – CHANGE NOTICE #30

The purpose of this correspondence is to transmit Michigan Public School Accounting Manual Change Notice #30.

The following attachment gives the detail for pages in the manual that have been changed. You may print those pages from The Michigan Department of Education (MDE) 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 are current. The entire manual, along with this change notice, is also available electronically on the [Michigan Public School Accounting Manual](#) page of The MDE website.

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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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. **Unless otherwise required, the changes listed in Change Notice #30 are to be implemented for school fiscal year 2020-21.**

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

cc: Michigan Education Alliance

Change Notice 30

Section	Sub-Section	Change	Discard Page #	Add Page #
Section II	B.02	Revised Trust Fund definition	7	7
Section II	E.04	Updated language and references to State School Aid Act	36-38	36-38
Section II	E.16	Added language pertaining to GASB #75	65	65
Section IV	B.01	Updated language and references to State School Aid Act	5	5
Appendix	Revenue Major Class Codes	Revised Allowable Funds of Major Class Codes 551 and 552	22	22
Appendix	Expenditure Function Codes	Revised Allowable Funds of Function Codes 491 and 492	34	34
Appendix	Expenditure Object Codes	Revised Allowable Functions of Object Code 1610	38	38
Appendix	Expenditure Object Codes	Revised Allowable Functions of Object Codes 3310, 3320, and 3330	42	42
Appendix	Grant Codes	Updated Grant Codes	53-61	53-61