



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

## NUMBERED LETTER 1995-18 (Revised)

**Issued By:** Community Engagement and Finance Division (CEFD)  
Bureau of Local Government and School Services

**Effective Date:** August 21, 1995 (Revised DRAFT DATE)

**1995-18** County Fiscal Year County Agencies

**Intended Audience:** County Board of Commissioners, County Administrators, Controllers,  
Managers: County Road Commissioners, County Clerks, and County  
Treasurers

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**Summary:** Following is a copy of PA 347 of 1994. PA 347 authorizes the county board of commissioners to elect an optional fiscal year beginning October 1 and ending September 30.

Please refer to Numbered Letter 1995-14 dated June 9, 1995, for further information on accounting and financial reporting for the county when the county board of commissioners changes the fiscal year for the county (all funds and agencies).<sup>i</sup>

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Section 1(3) of the Act authorizes the county road commissioners to adopt an optional fiscal year beginning October and ending the succeeding September 30 in counties which have a December 31 year end. If the county has a September 30 year end, the county road commission shall have the same fiscal year end.

Section 3 of the Act defines "county" as a county or a county agency in that county, other than the county road commission. If, in a county with a December 31 year end, a county agency other than the county road commission wants to adopt the optional fiscal year, the proposal must be taken to the county board commissioners. The county board of commissioners may authorize by motion or resolution the optional fiscal year ending September 30 for that county agency. Please send our office a certified copy of the motion or resolution when the optional fiscal year is adopted.

If we can be of any assistance, please call (517) 335-7469 or write our office at Michigan Department of Treasury, Community Engagement and Finance Division, P.O. Box 30728, Lansing, Michigan 48909-8228 or email our office at [TreasLocalGov@michigan.gov](mailto:TreasLocalGov@michigan.gov).

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<sup>i</sup> June 9, 1995 – Original letter

(Revised DRAFT DATE) – This numbered letter was updated with formatting changes, no major content edits.