



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF EDUCATION
LANSING



MICHAEL P. FLANAGAN
SUPERINTENDENT OF
PUBLIC INSTRUCTION

February 2, 2009

MEMORANDUM

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

FROM: Carol Wolenberg, Deputy Superintendent *Carol*

SUBJECT: **BULLETIN 1022 – CHANGE NOTICE #16**

The purpose of this correspondence is to transmit *Michigan Public School Accounting Manual Change Notice 16*.

The following page gives the detail for pages in the manual that have been changed. You may print those pages from our website, or order them from Supreme School Supply Company. Please communicate these changes to others in your district that 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 state board 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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- 2) The state board 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 #16 are to be implemented for fiscal year 2009-10 with early implementation encouraged.**

If you have questions concerning the *Michigan Public School Accounting Manual*, please contact Glenda Rader at (517) 335-0524.

Change Notice 16

Section	Sub-Section	Change	Discard Page #	Add Page #
Acknowledgements		Acknowledgements – Updated with Member Information	Old	New
Table of Contents		Updated with Sections VII and VIII	1-2	1-2
Section VIII	Financial Management	Financial Management- Revised from Old Section IX		1-5
Section IX	Financial Management	Financial Management Rewritten as Section VIII	Entire	None
Appendix	Definitions of Account Codes – Fund Codes	Change Title of Cooperative Education Fund to Cooperative Activities Fund	3-4	3-4
Appendix	Revenue Suffix	Date Change on Bottom of Page	22-23	22-23
Appendix	Expenditure Function	Remove fund 22 as allowable with function 125-Compensatory	25-26	25-26
Appendix	Expenditure Function	Revised Definition of Function 45x to: Facilities Acquisition to Facilities Acquisition, Construction, and Improvement	31-32	31-32
Appendix	Expenditure Object	Object 3400-Communications. Changed definition to include “Internet”	39-40	39-40
Appendix	Expenditure Object	Object 3490-Change Title to include Internet Services	39-40	39-40
Appendix	Expenditure State Codes	Changed State Code Descriptors for most Career Tech Ed. Categories. Added or Revised multiple other State Codes	49-54	49-54