Series 3000: Operations, Finance, and Property

3200 Finance and Borrowing

3201 Accounting

A. Financial Accounting

1. The District will maintain complete financial accounting records using the charts of accounts approved and published by MDE. The District will implement an accounting system as prescribed by MDE and the Michigan Public School Accounting Manual (Bulletin 1022).

2. The District's fiscal and accounting year will begin each year on July 1.

3. The District will have a certified public accountant audit its financial records at least annually.

B. Pupil Accounting

The District will implement a pupil accounting system in compliance with the State School Aid Act and as prescribed by MDE's Pupil Accounting Manual.

Legal Authority: MCL 380.1223, 380.1133, 380.1281, 380.1284; MCL 388.1606, 388.1613, 388.1618, 388.1701; Mich Admin Code R 340.1 et seq., 340.851 et seq.

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