OFFICE OF THE REVISOR OF STATUTES

Certificate of Approval of Adopted Rules

AR0233 Agency: State Board of Education

Executive - Instruction, Special Services, School Division:

Management Services, Vocational-Technical

Agency Contact: Lois Steinhaus

Rule Numbers: EDU 4, 5, 6, 7, 21, 23, 40, 42, 43, 44, 45, 46

5 MCAR SS 1.00051-1.00056, 1.0010, 1.0011, 1.00201, 1.00301, 1.0036, 1.0037, 1.00401, 1.00402, 1.0760, 1.0761, 1.0762, 1.07631, 1.07641, 1.07642, 1.0800, 1.0801, 1.0802, 1.0803, 1.0804, 1.0805

Adopted Amendments to Rules Governing General Requirements for Elementary and Secondary Schools Title: and Pupils, Uniform Financial Accounting Reporting Requirements, and Regional Library Systems

Type of Rules: Permanent

Incorporations by Reference:

Rule Number: Material Incorporated:

Manual for the Uniform Financial Accounting and Reporting System for 5 MCAR SS 1.0761 D., 1.07631 A., 1.07641 A., Minnesota Schools 1.07642

Manual of Instructions for Uniform 5 MCAR S 1.0761 E. Student Activities Accounting for Minnesota School Districts

5 MCAR S 1.07641 B. AICPA Professional Standards - Office of Management and Budget Circular A-102 Revised

5 MCAR S 1.07641 C. Governmental Accounting, Auditing, and Financial Reporting

Duplication of Statutory Language: Rule Number: Statutory Section Duplicated:

Minnesota Statutes, section 123.3512 EDU 42 A.3.

Elizabeth V. Rice

The attached rules are approved as to form.

Steven C. Cross

Revisor of Statutes Assistant Revisor

APPROVED AS TO LEGALITY. 296-2798 Phone:

March 3, HUBERT H. HUMPHREY, III, 19_(3 Date STATE ebryany 18, 1983 DEPARTMENT OF STATE

ATTORNEY GENERAL FILED MAR= 71983

SPECIAL ASSISTANT ATTORNEY GENERAL - Dadorems Show 1 11. 15 AM