

Michigan School Business Officials





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Michigan Public School Accounting Manual

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MSBO

Michigan Public School Accounting Manual

- What is it & why should I care?
- How to understand it
- Resources



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Michigan Public School Accounting Manual

- AKA Bulletin 1022
- Established in 1963, with major revisions including 2004
- Provides a standard statewide chart of accounts
- Also meets federal standards
- *The language of school accounting*



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Michigan Public School Accounting Manual

- Many parts...

The Michigan School Accounting Manual (Bulletin 1022) sets transactions for Michigan public school districts.

- [Bulletin 1022 Committee Members](#)
- [Table of Contents](#)
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- [Appendix - Definitions for Accounting Codes](#)

- ...but the Appendix is the star

Appendix – Definitions of Account Codes – Fund Codes

Account Code	Fund Type	Fund Name
11	General Fund (1)	General Fund
21	Special Revenue (2)	Athletic Fund
22	Special Revenue (2)	* Special Education Fund

Appendix – Definitions of Account Codes – Balance Sheet Major Class Codes

Major Class Code	Allowable Funds	Account Name/Description
100		Cash Accounts
101	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Cash - Currency, coin, checks, postal and express money orders, and banker's drafts on hand, or on deposit, with an official or agent designated as custodian of cash and bank deposits.



Resources

- [The manual itself](#)
- MSBO sessions on the topic (led by C. May, MDE)
 - Annual Conference breakout
 - MDE/MSBO Workshop – Sept 2025
- [MDE Office of State Aid & School Finance](#)





- For more information on MSBO and our training opportunities, please see our website at www.msbo.org.
- Michigan School Business Officials was founded in 1937 as a nonprofit corporation to serve the multifaceted interests of education. It is our intent to serve all of our members to the best of our ability, to provide a forum for the exchange of ideas, and to provide opportunities for our members to expand their professional horizons in the public education sector.



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