

# Allowable Expenditures

## Missouri Codes for Expenditures

Class	Code	Detail	Object Description
6100			<b>Salaries</b> - Amounts paid to employees of the LEA who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEAs.
	6130		<b>Certified - Supplemental</b>
		6131	<b>Supplemental Pay</b> - Amounts paid for student activities sponsorship, coaching, stipends for curriculum development and other duties beyond the regular school day or school session. Subject to state and federal tax and teacher retirement whether or not the supplemental duty is related to the employee's regular position. Certificated employees meeting the definition of "new-hire" (hired after March 31, 1986) are also subject to Medicare-only withholdings.
6300			<b>Purchased Services</b> - Amounts paid for services rendered by personnel who are not on the payroll of the LEA and for other services which the LEA may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result.
	6310		<b>Professional and Technical Services</b> - Services which by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of other school districts, architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.
		6311	<b>Instructional Services</b> - Tuition including vocational tuition to other districts and nonpayroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are services of teachers and paraprofessional personnel and "Performance Contract" activities provided directly to a child.
		6312	<b>Instructional Program Improvement Services</b> - Services performed by persons qualified to assist teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll. The IRS says that a person who is a regular employee may not be treated as a consultant (purchased service) by the same employer for other duties.
		6316	<b>Data Processing Services</b> - Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency or concern of specialists who are contracted to perform a specific task on a short-time basis.
	6340		<b>Transportation Services</b> - Expenditures for transporting children to school and official travel of LEA employees.

	<b>6341</b>	<b>Contracted Pupil Transportation To and From School</b> - Expenditures to persons or agencies for the purpose of transporting children to and from school. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Purchased Services - Expenditure Object 6334, Rentals - Equipment.
	<b>6342</b>	<b>Other Contracted Pupil Transportation-Nonroute</b> - The LEA with a non district operated transportation system shall record non route mileage expense in this account.
	<b>6343</b>	<b>Travel</b> - Expenditures for transportation, meals, hotel, conference registration fees, and other expenses associated with staff traveling on business for the LEA.
	<b>6390</b>	Other Purchased Services
	<b>6391</b>	<b>Other Purchased Services</b> - Expenditures for all other purchased services not included above such as contracted food service operations.
<b>6400</b>		<b>Supplies and Materials</b> - Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures will be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies, classroom teaching supplies, or student incentives. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the food services program. To determine the merit of prepared food versus raw food, two further breakouts could be used: (1) food prepared for serving, and (2) unprepared food.
	<b>6410</b>	General Supplies
	<b>6411</b>	<b>General Supplies</b> - Expenditures for all supplies for the operation of an LEA, including freight and cartage. If such supplies are handled for resale to pupils, only the net cost of supplies is recorded here.
	<b>6450</b>	Periodicals and Instructional Resource Materials
	<b>6451</b>	<b>Resource Materials</b> - Expenditures for periodicals, newspapers, electronic resource (such as CD ROM, VCR tapes, audio tapes), kits, etc., for general use by the school library.