

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA) CODE STRUCTURE

The Missouri Financial Accounting Manual's purpose is to provide guidelines for the accounting of Revenue, Expenditures, and Balance Sheet items. This is to ensure all school districts/LEAs are using the same structure to allow for Federal and State financial reporting and various calculations to be performed to analyze financial data.

Code Structure						
Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits	Various

Fund Type Code – 3 Digits (which account is paying for the expenditure)

The Fund Code consists of two basic elements: the first two digits indicate the type of fund and the last digit indicates the fiscal year. For example, in Fund 118, the third digit indicates that it is for the 2017-2018 fiscal year. The year is necessary for federal obligations that occur in one year but get paid in the subsequent year. For example, teachers obligate federal funds when the work is performed (August–May) but the teacher is paid over twelve months (June–July). 1 – General Fund 2 – Teachers Fund 3 – Debt Services 4 – Capital Projects
Note: The fund length varies by vendor. Only one digit will be collected on the ASBR.

Function Code – 4 Digits (what is the action or purpose)

The Function Code describes the action, purpose, or program for which activities are performed.

Object Code – 4 Digits (what is the service or commodity)

The Object Code describes the service or commodity obtained as a result of a specific expenditure.

Location Code – 4 Digits (where will the expenditure be used)

The Location Code refers to individual campuses within a district/LEA and individual components within the administration, school service, and maintenance and operation divisions. The district/LEA must use DESE's core data building codes to distinguish separate campuses where student data is reported.

- Expenditures that clearly occur at a building level should be coded to the appropriate location.
- Expenditures at a district/LEA level that DESE is requiring at a building level should be prorated among the appropriate locations using allocation methodologies such as time spent within each building, the percentage or number of students served or total enrollment.
- Schoolwide Pool must be reported with a Project Code 40001. The district/LEA will need to report the expenditures under the appropriate building code.

Source of Funds – 1 Digit (what source of revenue is paying for this expenditure)

The Source of Funds Code is used to identify a subset of revenue used to fund a specific expenditure. Districts/LEAs must assign a Source of Funds Code to expenditures funded by each type of revenue. All expenditures on the ASBR will be required to have a source of funds code. 1 – Local 2-County 3 – State 4 - Federal

Project Code – 5 Digits (what project is paying the expenditure)

The Project Code is used to identify an expenditure paid for with a specific source of revenue or part of a specific grant. When used to identify a federal project, the Source of Funds/Project Code may also be associated with accounts receivable, accounts payable, and fund balance accounts pertaining to that project. With the exception of the cash account, a balance sheet for the project may be drawn from the general ledger utilizing this code dimension.

ESEA PROJECT CODES

Revenue Code	Project Code	Revenue Code Title
5451	45100	Title I
	45101	School Improvement Grant (g) (SIG)
	45102	Title I School Improvement (a)
	45103	Title I.D - LEA
	45104	Title I.D - State Agency
5452	45200	Title I.C
5461	46100	Title IV.A Student Support and Academic Enrichment
5462	46200	Title III LEP
	46201	Title III Immigrant
5463	46300	Homeless Education
5465	46500	Title II.A
5465	46501	Math and Science Partnerships
5492	49200	Title V.B, SRSA
5492	49201	Title V.B, Rural Low-Income School
	40001	Schoolwide Pool
	40002	Early Learning Blended Pool

BUDGETS PAGES IN EPEGs

Title I.A

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1100 Regular Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1200 Supplemental Instruction	815000.00	5000.00	225000.00	9500.00	10000.00	0.00	0.00	1064500.00
2100 Non Instructional Support Services	415000.00	80000.00	140000.00	10500.00	10000.00	0.00	0.00	655500.00
2200 Professional Development	50000.00	5000.00	5000.00	10000.00	10000.00	0.00	0.00	80000.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2557 School Choice Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3512 Early Childhood Instruction	290000.00	125000.00	125000.00	10000.00	12000.00	0.00	0.00	562000.00
3711 Non-Public Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3900 Parental Involvement	14000.00	0.00	3500.00	4500.00	4500.00	0.00	0.00	26500.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs Subtotal	1584000.00	215000.00	498500.00	44500.00	46500.00	0.00	0.00	2388500.00
Administration Costs								
Administration Pool								0.00

Title II.A

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1100 Regular Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2600 Planning and Evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3711 Non-Public Services	0.00	0.00	0.00	78166.51	0.00	0.00	0.00	78166.51
Program Costs Subtotal	0.00	0.00	0.00	78166.51	0.00	0.00	0.00	78166.51

Title II.A – REAP Flex. REAP Flex allows the district/LEA to budget funds for allowable uses under other ESSA programs.

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1100 Regular Instruction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2600 Planning and Evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3711 Non-Public Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TI.A - 1200 Supplemental Instruction	29837.18	0.00	8413.82	0.00	0.00	0.00	0.00	38251.00
Program Costs Subtotal	29837.18	0.00	8413.82	0.00	0.00	0.00	0.00	38251.00

Title II.A and Title IV.A Transfers to Title I.A. Transferability allows the district/LEA to transfer funds to another eligible ESSA program. Funds will be budgeted under Title I.A. See page 8.

Allocations	TI.A	SW Pool	TI.C	TI.D-LEA	TII.A	TIII-Imm	Title III-EL	Title IV.A
1 Original Allocation	\$134,447.00	\$0.00	\$0.00	\$0.00	\$22,615.00	\$0.00	\$0.00	\$10,000.00
2 Allocation Adjustments	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3 Carryover	\$3,471.17	\$0.00	\$0.00	\$0.00	\$26,931.00	\$0.00	\$0.00	\$0.00
4 Carryover Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5 Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)	\$137,918.17	\$0.00	\$0.00	\$0.00	\$49,546.00	\$0.00	\$0.00	\$10,000.00

ESEA Consolidated Transfers	TI.A	SW Pool	TI.C	TI.D-LEA	TII.A	TIII-Imm	Title III-EL	Title IV.A
6 Transferability Percentage					100 %			100 %
7 Current Year Transferability Cap ((Line 1 + Line 2) × Line 6)					N/A			N/A
8 Previous Year Transferability Remaining					N/A			N/A
9 Total Available For Transfer (100% of Line 5)					\$49,546.00			\$10,000.00
10 Title II.A Transfer (+)	21485.52		0.00	0.00		0.00	0.00	0.00
11 Title IV.A Transfer (+)	10000.00		0.00	0.00	0.00	0.00	0.00	
12 Net Transferred	\$31,485.52		\$0.00	\$0.00	(\$21,485.52)	\$0.00	\$0.00	(\$10,000.00)
13 Available After Transfers (Line 5 + Line 12)	\$169,403.69	\$0.00	\$0.00	\$0.00	\$28,060.48	\$0.00	\$0.00	\$0.00

ESEA CODING SAMPLES



1. Title I Elementary Class Size Reduction Teacher budgeted under 1100 Regular Instruction in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1111	6100	4020	4	45100	\$30,000
Xxx	1111	6200	4020	4	45100	\$8,000

2. Title II.A Elementary Class Size Reduction Teacher budgeted under 1100 Regular Instruction in 18-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1111	6100	4020	4	46500	\$30,000
xxx	1111	6200	4020	4	46500	\$8,000

3. Title I Technology used by students in the classroom or that have student instruction focus should be coded to 1111, 1131, or 1151. Technology supporting instruction in elementary building budgeted under 1100 in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1111	6400	4020	4	45100	\$900

4. Title II.A funds REAP-Flexed for Title I Elementary School Supplemental Math Teacher budgeted under TI.A 1200 Supplemental Instruction in 18-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1251	6100	4020	4	46500	\$20,000
xxx	1251	6200	4020	4	46500	\$5,000

5. Title I Middle School Supplemental Math Teacher budgeted under 1200 Supplemental Instruction in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	1251	6100	3020	4	45100	\$40,000
xxx	1251	6200	3020	4	45100	\$9,000

6. Title IV.A in-service regarding bullying. Contracted service budgeted under 2100 Support Services-Pupils in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2122	6300	4020	4	46100	\$12,000
xxx	2122	6300	3020	4	46100	\$8,000
xxx	2122	6300	1050	4	46100	\$10,000

7. Title I Instructional Coach in elementary building budgeted under 2200 in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2213	6100	4020	4	45100	\$40,000
xxx	2213	6200	4020	4	45100	\$9,000

8. Title II.A Instructional Coach in elementary building budgeted under 2200 in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2213	6100	4020	4	46500	\$40,000
xxx	2213	6200	4020	4	46500	\$9,000

9. Title II.A district-wide in-service on differentiated instruction. Contracted service budgeted under 2200 Professional Development in 2018-19. Prorated \$100,000 contract among buildings based on enrollment.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2213	6300	4020	4	46500	\$20,000
xxx	2213	6300	4030	4	46500	\$24,000
xxx	2213	6300	3050	4	46500	\$26,000
xxx	2213	6300	1050	4	46500	\$30,000

If the program serves the entire district/LEA, determine the percentage of students enrolled in each building.

Building	4020	4030	4050	4060	Total
Enrollment	250	300	325	375	1,250
Percentage	20%	24%	26%	30%	100%

10. Title I Instruction-Related Technology for the purposes of supporting instruction in elementary building budgeted under 2200 in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2225	6400	4020	4	45100	\$900

11. ESEA Consolidated Federal Programs Coordinator budgeted under Title I and Administration Pool in 2018-19. Prorated \$60,000 salary among Title I elementary buildings based on enrollment.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	2329	6100	4020	4	45100	\$12,000
xxx	2329	6100	4030	4	45100	\$14,400
xxx	2329	6100	4050	4	45100	\$15,600
xxx	2329	6100	4060	4	45100	\$18,000

If the program serves the entire district/LEA, determine the percentage of students enrolled in each building.

Building	4020	4030	4050	4060	Total
Enrollment	250	300	325	375	1,250
Percentage	20%	24%	26%	30%	100%

12. Title I Paraprofessional budgeted under 3512 Early Childhood Instruction in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	3512	6150	Where reported in MOSIS	4	45100	\$20,000
xxx	3512	6200	Same as above	4	45100	\$5,000

13. Title I Contracted Service for elementary students budgeted under 3711 Non-Public Services in 18-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	3711	6300	4020	4	45100	\$10,000

14. Title I School/Home Coordinator at High School budgeted under 3900 Parent Involvement in 2018-19

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
xxx	3912	6150	1050	4	45100	\$20,000
xxx	3912	6200	1050	4	45100	\$5,000

15. Schoolwide Pool must be reported with a Project Code of 40001. Districts/LEAs will need to report the expenditures under the appropriate location code. DESE will designate the source-of-funds code for the expenditures for each location code based on budget contribution. Total expenditures reported on the FER will equal the sum of the building allocations. For additional information, see Schoolwide Pool User Guide at <https://dese.mo.gov/financial-admin-services/eseanclb-finance/fiscal-monitoring>

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	varies	TBD by DESE	40001	\$1,000,000

Following is the Schoolwide Pool Funding in budget revision

	Title I	Title II.A	State and Local Funds	Total	Building Percentage of Pool	Title I	Title II.A	State/Local	Total
Attendance Center Distribution									
Total Funds Available		\$162,572.66	\$0.00						
Maximum Allowed for Schoolwide Pool Funds Already Budgeted		\$162,572.66	\$0.00						
Total Available For Schoolwide Pool		\$162,572.66	\$16,474,236.00						
Parent Program Total Amount Distributed to Schoolwide Pool		\$0.00	\$0.00						
4020 BLUE HILLS ELEM.	\$80,045.75	\$35,420.82	\$2,346,041.00	\$2,461,507.57	3.2519%	1.4390%	95.3091%	100.0000%	
4040 BUCKNER ELEM.	\$82,496.14	\$37,113.60	\$2,510,133.00	\$2,629,742.74	3.1370%	1.4113%	95.4517%	100.0000%	
4060 CLER-MONT ELEM.	\$102,507.58	\$35,282.66	\$2,546,006.00	\$2,683,796.24	3.8195%	1.3147%	94.8658%	100.0000%	
4080 ELM GROVE ELEM.	\$113,942.68	\$22,019.81	\$2,467,433.00	\$2,603,395.49	4.3767%	0.8458%	94.7775%	100.0000%	
4110 FIRE PRAIRIE MIDDLE	\$184,186.92	\$3,345.00	\$4,236,976.00	\$4,424,507.92	4.1629%	0.0756%	95.7615%	100.0000%	
4130 INDIAN TRAILS ELEM.	\$95,973.23	\$29,390.77	\$2,367,647.00	\$2,493,011.00	3.8497%	1.1789%	94.9714%	100.0000%	
Total Distributed to Schoolwide Pool	\$659,152.30	\$162,572.66	\$16,474,236.00						
Total Available Remaining	\$0.00	\$0.00	\$0.00						
Percentage of Pool Total	3.8110%	0.9399%	95.2490%	0					

16. Early Learning Blended Funding must be reported with a Project Code of 40002. For the purposes of the Current Expenditure Calculation by building as required by ESSA, DESE will calculate the percentages from the district/LEA’s final expenditure report (FER) for the Source of Funds utilized for these blended funding expenditures.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	varies	TBD by DESE	40002	\$500,000

17. Transferability allows the district/LEA to transfer the funds to another eligible ESSA program.

Title II.A funds Transferred to Title I. Budget, payment request, and FER are under Title I. Revenue is both Title I and II.A.

Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
See Manual	See Manual	See Manual	Varies	4	45100	\$31,485

Guidance on Transferability

https://dese.mo.gov/sites/default/files/Guidance_Transferability_Authority_10042002.pdf

II-C-8. How does an LEA make a transfer?

The mechanics of a transfer will depend on the nature of the State and local financial reporting systems. For example, in transferring funds, an LEA may –

- Move funds from the account(s) of the program(s) from which the funds are being transferred into the account(s) of the program(s) to which the funds are being transferred.
- Establish a new, separate account for transferred funds.
- Keep the “transferred funds” in their original account(s), but maintain documentation that shows how “transferred funds” in the original account(s) have been reclassified. In other words, in transferring funds, an LEA does not actually have to move funds from one account to another so long as it maintains adequate documentation to account for the transfer.

Regardless of the method that the LEA uses to transfer funds, the LEA must maintain records demonstrating how a program’s overall funds (including transferred funds) were spent. However, the LEA does not have to account separately for the expenditure of the funds that were transferred into a program and the allocation to which the transferred funds were added.