

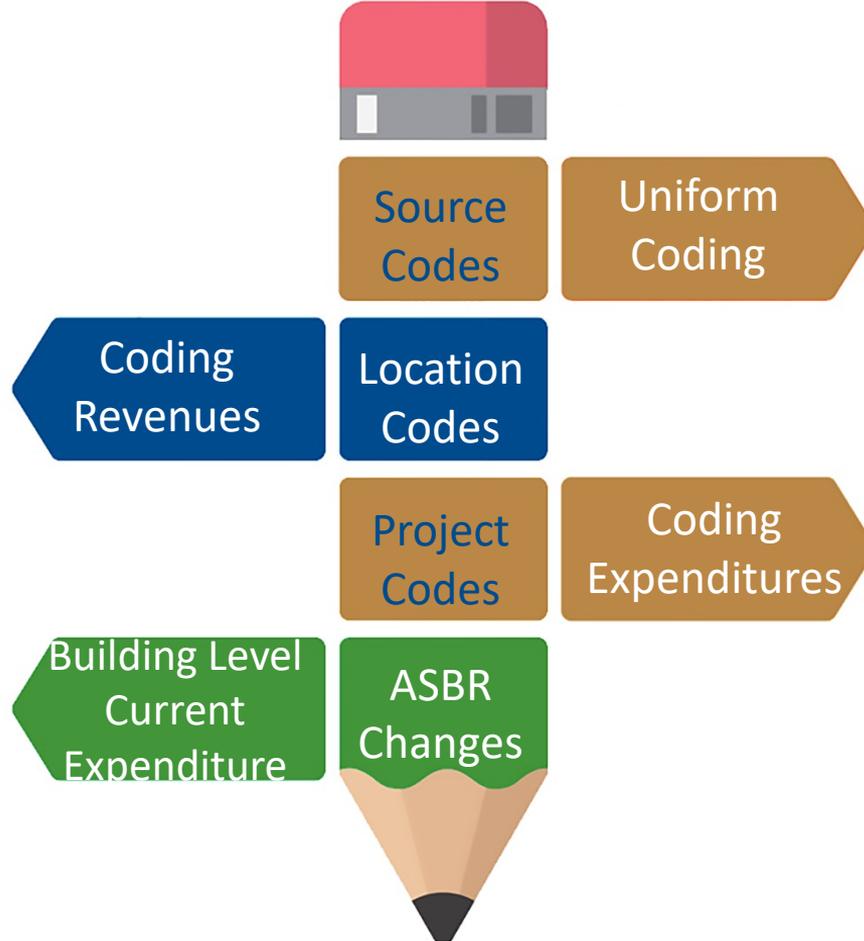
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Director, School Finance



Financial Management Training – Morning Session

March/April 2019







Uniform Coding of Revenues and Expenditures

Revenue Coding

- Revenue chart of accounts:

Revenue Code Structure				
Fund Type	Revenue Code	Location Code	Project Code (Not Mandatory)	Dollar Amount
1 to 3 Digits	4 Digits	4 Digits	5 Digits	14, 2

- Certain revenue codes will be required to be recorded at a building level. (See the Missouri Finance Accounting Manual Revenue Section for details on which revenue codes require a building number.)
- Order of items in the district's/charter school's account entries will vary by vendor.

Expenditure Coding

- Expenditure chart of accounts:

Expenditure Code Structure						
Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
1 to 3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits	14,2

- Location code will now be required for certain function codes. (See the Missouri Finance Accounting Manual Revenue Section for details on which revenue codes require a building number.)
- Source of funds will now be required on all expenditures.
- Project code format has changed and DESE has assigned project codes to certain revenues the department has a responsibility to monitor.
- Order of items in the district's/charter school's account entries will vary by vendor.

Missouri Financial Accounting Manual

- The Missouri Financial Accounting Manual specifies all the account codes districts and charter schools are to be using for coding revenue and expenditures.
- It is updated annually.
 - Print it.
 - Keep it on your desk.
- It is imperative to reference this when coding revenues and expenditures.

Missouri Financial Accounting Manual

Coding Do's and Don'ts:

Do:

- Make sure a location code is used if the code requires a location code. The location code must be a location code in which student enrollment and attendance is reported.
- Read the description of the revenue, function, and object codes to determine the appropriate code to use. There is a quick reference on each section to help quicken the process.

Do Not:

- Code to a code that ends in a zero.
- Code to a code not found in the Missouri Financial Accounting Manual.

Missouri Financial Accounting Manual

Coding Do's and Don'ts (continued):

- Do make sure each expenditure entry has a source of funds associated with the entry.
- Do use appropriate project codes when coding expenditures paid for from a revenue source that has an assigned project code.

Missouri Financial Accounting Manual

Local Revenue Sources (Source Code 1)

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>	<u>Location Code Required</u>
5000		<u>Revenues</u>		<i>Not for posting transactions.</i>	
5100		<u>Revenues from Local Sources</u>		<i>Not for posting transactions.</i>	
5110		<u>Taxes</u>		<i>Not for posting transactions.</i>	
	5111	<u>Taxes, Current Ad Valorem</u>	Amounts derived from taxing real and personal property within the district for the current year. Includes protested taxes received in the current fiscal year.	Placed in each fund in the same proportion as the fund tax levy is to the total adjusted tax levy. The apportionment must be carried to six decimal places rounded back to five.	No
			Includes amounts generated from locally assessed railroad and utility property.		

Missouri Financial Accounting Manual

<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	<u>Funds Open To</u> <u>Post Expenditure</u> <u>Transactions</u>	<u>Location</u> <u>Code</u> <u>Required</u>
→ 1000			<p><u>Instruction</u> - Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type (graders, teaching machines, etc.) that assist in the instructional process.</p>	<i>Not used for posting transactions.</i>	←
→ 1100			<p><u>Regular Programs</u> - Instructional activities that provide pupils in grades K-12 with learning experiences to prepare them for activities as citizens, family members and non-vocational workers and are contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.</p>	<i>Not used for posting transactions.</i>	←
→ 1110			<p><u>Elementary</u></p>	<i>Not used for posting transactions.</i>	

Missouri Financial Accounting Manual

Code			Funds Open To Post Expenditure Transactions	
Class	Subclass	Detail	Description	
6100			<p>Salaries - Amounts paid to LEA employees 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 LEA payroll.</p>	<p><i>Not used for posting transactions</i></p>
6110			<p>Certificated Teacher Salaries</p>	<p><i>Not used for posting transactions</i></p>
6111			<p>Regular Salaries - Full-time, contract and prorated portions of the costs for work performed by teachers (defined in the broad sense of Section 168.104 (7), RSMo) who are considered to be in positions of a permanent nature. If a supplemental duty is a part of the regular year contractual duties or required of the position, it should be included in this object. Career ladder is also included in this object code.</p>	<p>General (Incidental) Special Revenue (Teachers)</p>





Questions to Ask Before Coding a Revenue or Expenditure

Question to Ask Before Recording an Entry

Fund:

Who? - “Which accounting entity is paying for the expenditure?”

- Missouri Financial Accounting Manual – State Requirements, Section A, page A.1
 - General Fund
 - Teachers Fund
 - Debt Service
 - Capital Projects
 - Food Service (only applies if kept in a separate fund)
 - Student Activities (only applies if kept in a separate fund)
 - Other (only applies if kept in a separate fund)

Question to Ask Before Recording an Entry

Revenue Code:

“What is the action or purpose for which this revenue was received?”

- Missouri Financial Accounting Manual – Revenue Object Code Descriptions, Section E, page E.11
 - Is the revenue derived from local taxes?
 - Is the revenue derived from charges to students/parents?
 - Is the revenue derived from a student activity? (Money derived from student body organizations, student sports, etc.)
 - Is the revenue derived from a state source?
 - Is the revenue derived from a federal source?
 - Is the revenue derived from a local non-current source of revenue? (Bond proceeds, net insurance recovery, sale of property (items or land), tuition or transportation fees received from other LEAs.)

Question to Ask Before Recording an Entry

Function:

“What is the action or purpose for which a person or item being purchased is used or exists?”

- Missouri Financial Accounting Manual – Function Code Descriptions, Section F, page F.13
 - Instruction (Instruction of Students) – 1xxx
 - ❖ Regular Instruction – 1111 to 1151
 - ❖ Other Regular Instruction – 1191 to 1192
 - ❖ Special Programs – 1211 to 1224
 - ❖ Supplemental Instruction – 1251 to 1254
 - ❖ Bilingual – 1271
 - ❖ Early Childhood Special Education – 1281
 - ❖ Career Education Programs – 1311 to 1391
 - ❖ School-Sponsored Co-Curricular Activities – 1411 to 1491
 - ❖ Adult Education Programs 1611 to 1691
 - ❖ Payments to Other Districts – 1911 to 1913
 - ❖ Area Career Center Fees – 1921
 - ❖ Tuition, Special Education Services – 1931 to 1933
 - ❖ Contracted Educational Services – 1941 to 1942

Question to Ask Before Recording an Entry

- Supporting Services – 2xxx
 - ❖ Support Services – Pupils – 2111 to 2191
 - ❖ Support Services – Instructional Staff – 2211 to 2291
 - ❖ Support Services – General Administration – 2311 to 2331
 - ❖ Support Services – Building Level Administration – 2411 to 2491
 - ❖ Business Support Services – 2511 to 2549
 - ❖ Pupil Transportation – 2551 to 2559
 - ❖ Food Services – 2561 to 2569
 - ❖ Internal Services – 2571 to 2591
 - ❖ Support Services – Central Office – 2611 to 2691
 - ❖ Other Supporting Services – 2911

Question to Ask Before Recording an Entry

- Operation of Non-Instructional Services - 3xxx
 - ❖ Community Services – 3111 to 3913
- Facilities Acquisition/Construction Services – 4xxx
 - ❖ Facilities Acquisition and Construction Services – 4011 to 4091
- Debt Service – 5xxx
 - ❖ Long and Short Term Debt – 5111 to 5331

Question to Ask before Recording a Entry

Object:

“What is the service or commodity being obtained?”

- Missouri Financial Accounting Manual – Expenditure Object Code Descriptions, Section G, page G.11
 - Salaries – 61xx
 - ❖ Certificated Teacher Salaries – 6111 to 6141
 - ❖ Classified Salaries – 6151 to 6171
 - Employee Benefits – 62xx
 - ❖ Retirement – 6211 to 6221
 - ❖ OASDI and Medicare – 6231 to 6232
 - ❖ Employee Insurance, Workers’ Compensation, Unemployment and Other – 6241 to 6291

Question to Ask before Recording a Entry

- Purchased Services – 63xx
 - ❖ Professional and Technical Services – 6311 to 6319
 - ❖ Property Services – 6331 to 6339
 - ❖ Transportation Services – 6341 to 6349
 - ❖ Insurance – Other Than Employee Benefits – 6351 to 6359
 - ❖ Communication – 6361 to 6363
 - ❖ Dues and Memberships – 6391 to 6398

Question to Ask before Recording a Entry

- Supplies and Materials - 64xx
 - ❖ General Supplies – 6411 to 6412
 - ❖ Textbooks, Library Books, and Periodicals – 6431 to 6451
 - ❖ Library Books – 6441
 - ❖ Warehouse Inventory Adjustment – 6461
 - ❖ Food – 6471
 - ❖ Energy – 6481 to 6486
 - ❖ Other Supplies – 6491

Question to Ask before Recording a Entry

- Capital Outlay – 65xx
 - ❖ Land – 6511
 - ❖ Buildings – 6521 to 6531
 - ❖ Equipment – 6541 to 6544
 - ❖ Vehicles – 6551 to 6553
 - ❖ Other Capital Outlay – 6591
- Long and Short Term Debt – 66xx
 - ❖ Principal – 6611 to 6614
 - ❖ Interest – 6621 to 6624
 - ❖ Fees – 6631 to 6634

Question to Ask Before Recording an Entry

Location:

“Where will this expenditure be used?”

- Missouri Financial Accounting Manual – Location Code, Section H, page H.1
 - If the revenue or function code requires a location code you must use a location code in which student enrollment and attendance is reported. (Building numbers for central office, career education centers, etc. are not allowed to be used.)

Project Code:

“For what project is this expenditure being used?”

- Missouri Financial Accounting Manual – Project Codes, Section I, page I.1
 - All expenditures associated with a revenue in which DESE has assigned a project code must be recorded using that project code.

Source of Funds:

“What source of revenue is paying for this expenditure?”

- Missouri Financial Accounting Manual – Source Code, Section J, page J.1
 - All expenditures must have a source of funds associated with the entry. 1 – Local, 2 – County, 3 – State, or 4.



Building Level Current Expenditure Calculation

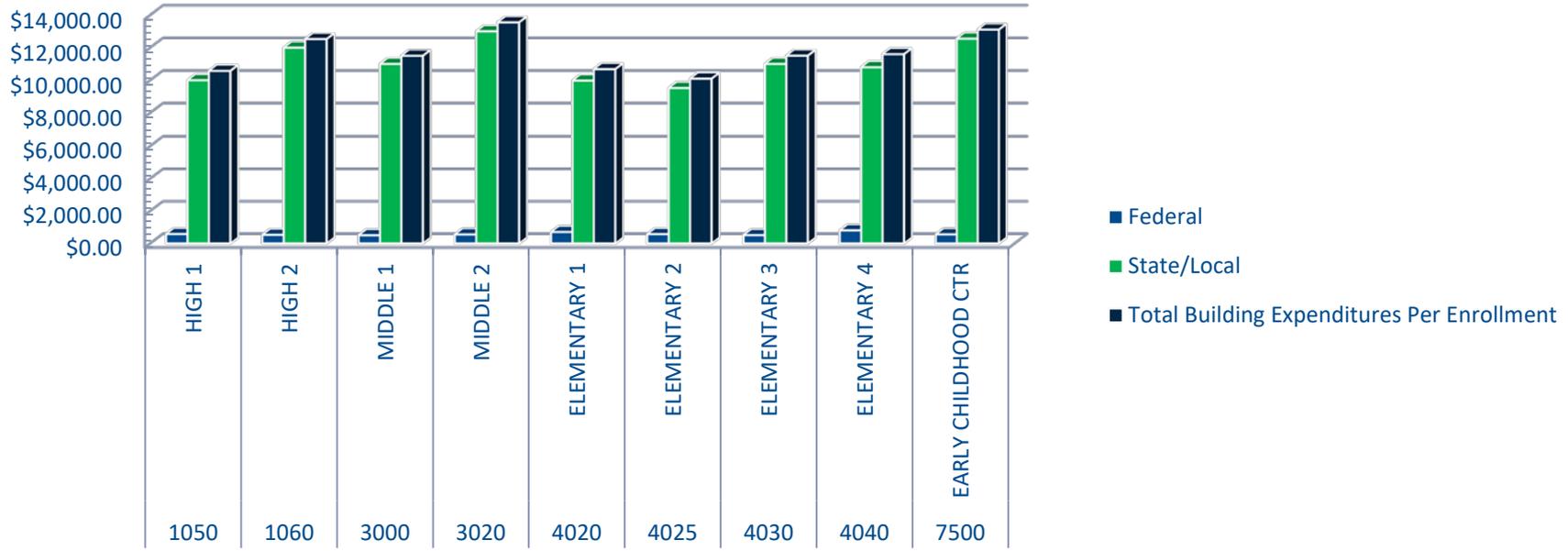
Why Does Missouri have to Calculate Current Expenditures at a Building Level?

- Federal Regulation § 200.35 Per-pupil expenditures.
 - “*Uniform procedures.* A State must develop a single statewide procedure to calculate LEA current expenditures per pupil and a single statewide procedure to calculate school-level current expenditures per pupil.”
 - “The numerator consists of current expenditures, which means actual personnel costs (including actual staff salaries) and actual non-personnel expenditures of Federal, State, and local funds, used for public education.”

Example Visualization of Current Expenditure by Building

Building Number	Building Name	September Enrollment	Building Level Expenditures Per Enrollment			District Level Expenditures Per Enrollment			Total Building Expenditures Per Enrollment
			Federal	State/Local	Total Building	Federal	State/Local	Total Building	
1050	HIGH 1	2,489	\$450.00	\$6,000.00	\$6,450.00	\$125.00	\$4,000.00	\$4,125.00	\$10,575.00
1060	HIGH 2	2,025	\$375.00	\$7,250.00	\$7,625.00	\$150.00	\$4,750.00	\$4,900.00	\$12,525.00
3000	MIDDLE 1	2,350	\$325.00	\$6,250.00	\$6,575.00	\$175.00	\$4,750.00	\$4,925.00	\$11,500.00
3020	MIDDLE 2	1,985	\$300.00	\$7,500.00	\$7,800.00	\$250.00	\$5,500.00	\$5,750.00	\$13,550.00
4020	ELEMENTARY 1	1,200	\$400.00	\$4,980.00	\$5,380.00	\$300.00	\$5,000.00	\$5,300.00	\$10,680.00
4025	ELEMENTARY 2	1,025	\$375.00	\$5,250.00	\$5,625.00	\$195.00	\$4,275.00	\$4,470.00	\$10,095.00
4030	ELEMENTARY 3	995	\$275.00	\$5,750.00	\$6,025.00	\$230.00	\$5,250.00	\$5,480.00	\$11,505.00
4040	ELEMENTARY 4	985	\$475.00	\$5,800.00	\$6,275.00	\$325.00	\$4,999.00	\$5,324.00	\$11,599.00
7500	EARLY CHILDHOOD CTR	100	\$275.00	\$7,525.00	\$7,800.00	\$280.00	\$5,025.00	\$5,305.00	\$13,105.00

Example Visualization of Current Expenditure by Building



What does this Calculation Mean for Districts and Charters Schools?

The media, patrons, and other districts can see how much the district or charter school is spending per pupil in each building broken out by local/state and federal revenue sources.

- The district or charter school should be prepared to answer why expenditures are what they are.
 - ❑ Does one building have a significant higher/lower expenditure per pupil?
 - ❑ Does one building have a significantly higher/lower federal expenditure per pupil?
 - ❑ How does the building's student performance compare to the current expenditure per pupil in the building?

What does this Calculation Mean for Districts and Charters Schools?

- Ability to analyze expenditures at a building level.
 - ❑ Efficiency and inefficiency
- Ability to analyze and draw comparisons regarding expenditures by building in a district and between districts of similar size and demographics.



Annual Secretary of the Board Report

2018-2019 Annual Secretary of the Board Report

The 2018-2019 Annual Secretary of the Board Report will look a lot like previous ASBRs. Most of the detail will be shown only on additional reports and not on the ASBR revenue and expenditure parts.

2018-2019 Annual Secretary of the Board Report

Information will be uploaded from one file.

ASBR File Layout for FY 2019 and After

Fund	Revenue/Function	Object	Location	Source	Project	Dollar Amount	Created Date *	County District Code	Year
1 Digit Numeric Required	4 Digits Numeric Required	4 Digits Numeric Conditional	4 Digits Numeric Conditional	1 Digit Numeric Conditional	5 Digits Numeric Conditional	14,2 Digits Numeric Required	8 Digits MM/DD/YYYY Required	6 Digits Numeric Required	4 Digits Numeric Required

- File **must** be CSV or XLSX
- Required fields **must** contain numbers greater than zero.
- Conditional fields **must** contain numbers, zeros or be blank.
- Only the left most worksheet in the XLXS file will be read and the data uploaded. Other worksheets will be ignored.
- Header row **is required** for XLXS files.
- Header row **is optional** for CSV files.
- The Create Date column must contain “/” if a CSV field or if XLXS be formatted as a date “MM/DD/YYYY”.
- The file **must** only contain revenue, function, and object codes found in the Missouri Financial Accounting Manual.

2018-2019 Annual Secretary of the Board Report

- Each row of information contained in the file must be summed to the most unique level.
 - Fund, revenue/function, object, location, source, and project combinations should be unique and all relevant dollar amounts summed into one record.

2018-2019 Annual Secretary of the Board Report

- Example:

Fund	Revenue/Function	Object	Location	Source	Project	Dollar Amount	Created Date	County District Code	Year
2	1111	6111	4020	3	00000	75,000.00	01/31/2019	001090	2019
2	1111	6111	4020	3	00000	25,000.00	01/31/2019	001090	2019
Not Unique	Not Unique	Not Unique	Not Unique	Not Unique	Not Unique	Dollar amounts should be summed to one row.			

Fund	Revenue/Function	Object	Location	Source	Project	Dollar Amount	Created Date	County District Code	Year
2	1111	6111	4020	3	00000	75,000.00	01/31/2019	001090	2019
1	1111	6111	4020	3	00000	25,000.00	01/31/2019	001090	2019
Unique	Not Unique	Not Unique	Not Unique	Not Unique	Not Unique	Each record is unique. Show separate rows.			

2018-2019 Annual Secretary of the Board Report

- Example:

Fund	Revenue/Function	Object	Location	Source	Project	Dollar Amount	Created Date	County District Code	Year
2	1251	6111	1050	1	12210	75,000.00	01/31/2019	001090	2019
2	1251	6111	4020	1	12210	25,000.00	01/31/2019	001090	2019

Each record is unique. Show separate rows.

Not Unique Not Unique Not Unique **Unique** Not Unique Not Unique

Fund	Revenue/Function	Object	Location	Source	Project	Dollar Amount	Created Date	County District Code	Year
2	1111	6111	4020	3	45100	75,000.00	01/31/2019	001090	2019
2	1111	6111	4020	3	45100	25,000.00	01/31/2019	001090	2019

Dollar amounts should be summed to one row.

Not Unique Not Unique Not Unique Not Unique Not Unique Not Unique

2018-2019 Annual Secretary of the Board Report

- Information on Part – I Transfer From and To Detail, as well as, Part – I Restricted Balance page will need to be manually entered.
- Information on Part - IV will remain manually entered as it has been in the past.

2018-2019 Annual Secretary of the Board Report

- How to read file upload errors:
 - ❑ Row 7379 - Function Code 2214 is not open for Capital Projects.
 - ❑ Row 9187 - Function Code 2555 is not open for Non-certificated salaries.
 - ❑ Row 9898 - Revenue Code 5113 is not open for Capital Projects.

2018-2019 Annual Secretary of the Board Report

- To view the detailed information that has been uploaded into the ASBR review the “Detailed Reports” which is linked on the blue header on the top of each ASBR page.



Annual Secretary of the Board Report (ASBR)
Version 1.20.4061

001090 --- ADAIR CO. R-I Code Name Year: 2018-2019 Version: Open Edits ASBR Report Detail Reports

District: 001090 --- ADAIR CO. R-I Year: 2018-2019 Version: Open

- Part II Revenues
- Part III A
- Part III B
- Part III C



2018-2019 Annual Secretary of the Board Report

- Part III-A Detailed Report:

Instruction Expenditures									
Function Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
1111	Elementary	4040	1		\$11,132.17	\$1,124,593.66	-	\$105,453.00	\$1,241,178.83
1131	Middle/Junior High	3000	1		\$4,146.38	\$737,463.88	-	\$72,220.19	\$813,830.45
1151	Senior High	1050	1		\$9,747.08	\$932,552.00	-	\$7,314.76	\$949,613.84
1151	Senior High	1050	1	12210	\$8,959.44	-	-	-	\$8,959.44
1191	Summer School (Regular)	1050	1		-	\$40,640.00	-	-	\$40,640.00
1191	Summer School (Regular)	1050	2	12210	\$100,607.00	\$292,175.00	-	-	\$392,782.00
1191	Summer School (Regular)	4040	1		\$79,052.00	-	-	-	\$79,052.00
1221	Special Education and Related Services	1050	2	12210	-	\$67,075.00	-	-	\$67,075.00

2018-2019 Annual Secretary of the Board Report

- Part III-B Detailed Report:

Instruction Expenditures												
Support Service Code	Name	Location	Source Code	Project Code	Certificated Salaries	Non Certificated Salaries	Supplies	Employee Benefits	Purchased Services	Capital Outlay	Other Objects	Total
1111	Elementary	4040		1	\$1,124,593.66	\$11,132.17	-	-	-	\$105,453.00	-	\$1,241,178.83
1131	Middle/Junior High	3000		1	\$737,463.88	\$4,146.38	-	-	-	\$72,220.19	-	\$813,830.45
1151	Senior High	1050		1	\$932,552.00	\$9,747.08	-	-	-	\$7,314.76	-	\$949,613.84
1151	Senior High	1050		1	12210	-	\$8,959.44	-	-	-	-	\$8,959.44
1191	Summer School (Regular)	1050		1		\$40,640.00	-	-	-	-	-	\$40,640.00
1191	Summer School (Regular)	1050		2	12210	\$292,175.00	\$100,607.00	-	-	-	-	\$392,782.00
1191	Summer School (Regular)	4040		1		-	\$79,052.00	-	-	-	-	\$79,052.00
1221	Special Education and Related Services	1050		2	12210	\$67,075.00	-	-	-	-	-	\$67,075.00

2018-2019 Annual Secretary of the Board Report

- Part III-C Detailed Report:

Salary & Employee Benefits									
Object Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
6111	Certificated - Regular Salaries		1		-	\$26,190.80	-	-	\$26,190.80
6111	Certificated - Regular Salaries	1050	1		-	\$2,030,479.13	-	-	\$2,030,479.13
6111	Certificated - Regular Salaries	1050	2	12210	-	\$67,075.00	-	-	\$67,075.00
6111	Certificated - Regular Salaries	1050	2	44100	-	\$6,446.33	-	-	\$6,446.33
6111	Certificated - Regular Salaries	1050	2	45100	-	\$198,506.00	-	-	\$198,506.00
6111	Certificated - Regular Salaries	3000	1		-	\$737,463.88	-	-	\$737,463.88
6111	Certificated - Regular Salaries	4040	1		-	\$1,202,279.66	-	-	\$1,202,279.66
6111	Certificated - Regular Salaries	4040	1	38200	-	\$436,636.00	-	-	\$436,636.00
6111	Certificated - Regular Salaries	4040	2	12810	-	\$158,231.00	-	-	\$158,231.00

2018-2019 Annual Secretary of the Board Report

- The detail reports can be exported into a CSV file to review in Excel.



Missouri Department of Elementary & Secondary Education
Part III-A Expenditures De

Year: 2018-2019 **District:**

Instruction Expenditures

Function Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service		
1111	Elementary	4040	1		\$11,132.17	\$1,124,593.66	-	\$105,453.00	\$1,241,178.83

The screenshot shows a web browser interface with a navigation bar at the top (page 1 of 8, 100% zoom) and a dropdown menu open over the 'Export' icon. The menu lists various export options: Word, Excel, PowerPoint, PDF, TIFF file, MHTML (web archive), **CSV (comma delimited)** (highlighted in yellow), and XML file with report data.

2018-2019 Annual Secretary of the Board Report

- Exporting to CSV will give you a basic spreadsheet of the data that has been uploaded to the ASBR.

	A	B	C	D	E	F	G	H	I	J	K
	FK_ASBRREPTFUNDCODE1	Function_Code	NAME	LOCATION	Source_Code	Project_Code	General_Fund	Special_Revenue	Debt_Service	Capital_Projects	Total
1	YPE_REVENUE_CODE1										
2	Instruction Expenditures	1111	Elementary	4040	1		\$11,132.17	\$1,124,593.66	-	\$105,453.00	\$1,241,178.83
3	Instruction Expenditures	1131	Middle/Junior High	3000	1		\$4,146.38	\$737,463.88	-	\$72,220.19	\$813,830.45
4	Instruction Expenditures	1151	Senior High	1050	1		\$9,747.08	\$932,552.00	-	\$7,314.76	\$949,613.84
5	Instruction Expenditures	1151	Senior High	1050	1	12210	\$8,959.44	-	-	-	\$8,959.44
6	Instruction Expenditures	1191	Summer School (Regular)	1050	1	-	-	\$40,640.00	-	-	\$40,640.00
7	Instruction Expenditures	1191	Summer School (Regular)	1050	2	12210	\$100,607.00	\$292,175.00	-	-	\$392,782.00
8	Instruction Expenditures	1191	Summer School (Regular)	4040	1		\$79,052.00	-	-	-	\$79,052.00
9	Instruction Expenditures	1221	Special Education and Related Services	1050	2	12210	-	\$67,075.00	-	-	\$67,075.00
10	Instruction Expenditures	1221	Special Education and Related Services	1050	2	45100	-	\$464,640.00	-	-	\$464,640.00

2018-2019 Annual Secretary of the Board Report

- If corrections must be made to the ASBR it is always best to upload a corrected ASBR file from the district's or charter's vendor program.
- If that is not possible, corrections will need to be made through the new Amend page of the ASBR.
 - ❑ There is no longer a save feature in Part II, Part III-A, Part III-B, or Part III-C.

2018-2019 Annual Secretary of the Board Report

- The screen is separated into two areas:

Add

To add a new revenue or expenditure, select the "Add" button.

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

Revenue	Function	Object
<input type="text"/>	<input type="text"/>	<input type="text"/>
Location	Source	Project
<input type="text"/>	<input type="text"/>	<input type="text"/>

Filter

2018-2019 Annual Secretary of the Board Report

The screen is separated into two areas:

- Add
 - Used to add a new revenue or expenditure code that does not already exist.
 - Nothing coded to the revenue code or function code at all in the version of the ASBR being modified.
- Filter
 - Used to amend an existing revenue or expenditure record.
 - An existing record is a revenue code or function code/object code combination that has a dollar amount coded to it in the version of the ASBR being modified.

2018-2019 Annual Secretary of the Board Report

- An updated ASBR help document has been created that:
 - ❑ Walks through the file upload and possible errors.
 - ❑ Walks through manually amending the ASBR using the amend page.
- It is linked on the left hand navigational tree of the ASBR under the “User Guide” section.



ePeGS Pulling Data from the ASBR

Special Education and ECSE

- Will use ASBR information to pull expenditures into the Special Education Part B and ECSE FERs in the ePeGS system.
 - ❑ Project code to identify program expenditures.
 - ❑ Source and project codes to identify spending sources for the MOE.

ESEA Maintenance of Effort

For ESEA, the aggregate expenditures of the LEA from **state and local funds** for free public education instruction and support are needed.

- Will use ASBR information to pull state and local expenditures into the ePeGS system.
 - ❑ Source codes to identify non-federal spending sources for the MOE.

School Finance (573) 751-0357



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Questions will be answered this afternoon.

Process used to determine what codes to use when recording expenditures

A major purpose of the accounting code structure is to establish the standard school district and charter school fiscal accounting process required for Missouri. The funds, chart of accounts, revenue, function, and object codes *are to be used uniformly by all school districts and charter schools* in accordance with generally accepted accounting principles.

How to Crack the Code



1. **Fund:** “Which accounting entity is paying for the expenditure?”
 - Missouri Financial Accounting Manual – State Requirements, Section A, page A.1
 - General Fund
 - Teachers Fund
 - Debt Service
 - Capital Projects
 - Food Service
 - Student Activities
 - Other.....
2. **Revenue Code:** “What is the action or purpose for which this revenue was received?”
 - Missouri Financial Accounting Manual – Revenue Object Code Descriptions, Section E, page E.11
 - Is the revenue derived from local taxes?
 - Is the revenue derived from charges to students/parents?
 - Is the revenue derived from a student activity? (Money derived from student body organizations, student sports, etc.)
 - Is the revenue derived from a state source?
 - Is the revenue derived from a federal source?
 - Is the revenue derived from a local non-current source of revenue? (Bond proceeds, net insurance recovery, sale of property (items or land), tuition or transportation fees received from other LEA’s).

Expenditure Code Structure						
Fund Type	Function Code	Object Code	Location Code	Source of Funds	Project Code	Dollar Amount
1 to 3 Digits	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits	14,2

1. **Fund:** “Which accounting entity is paying for the expenditure?”
 - Missouri Financial Accounting Manual – State Requirements, Section A, page A.1
 - General Fund
 - Teachers Fund
 - Debt Service
 - Capital Projects
 - Food Service (only applies if kept in a separate fund)
 - Student Activities only applies if kept in a separate fund)
 - Other only applies if kept in a separate fund)

2. **Function:** “What is the action or purpose for which a person or item being purchased is used or exists?”
 - Missouri Financial Accounting Manual – Function Code Descriptions, Section F, page F.13
 - Instruction (Instruction of Students) – 1xxx
 - Regular Instruction – 1111 to 1151
 - Other Regular Instruction – 1191 to 1192
 - Special Programs – 1211 to 1224
 - Supplemental Instruction – 1251 to 1254
 - Bilingual – 1271
 - Early Childhood Special Education – 1281
 - Career Education Programs – 1311 to 1391
 - School-Sponsored Co-Curricular Activities – 1411 to 1491
 - Adult Education Programs 1611 to 1691
 - Payments to Other Districts – 1911 to 1913
 - Area Career Center Fees – 1921
 - Tuition, Special Education Services – 1931 to 1933
 - Contracted Educational Services – 1941 to 1942
 - Supporting Services – 2xxx
 - Support Services – Pupils – 2111 to 2191
 - Support Services – Instructional Staff – 2211 to 2291
 - Support Services – General Administration – 2311 to 2331
 - Support Services – Building Level Administration – 2411 to 2491
 - Business Support Services – 2511 to 2549
 - Pupil Transportation – 2551 to 2559
 - Food Services – 2561 to 2569

- Internal Services – 2571 to 2591
- Support Services – Central Office – 2611 to 2691
- Other Supporting Services – 2911
- Operation of Non-Instructional Services - 3xxx
 - Community Services – 3111 to 3913
- Facilities Acquisition/Construction Services – 4xxx
 - Facilities Acquisition and Construction Services – 4011 to 4091
- Debt Service – 5xxx
 - Long and Short Term Debt – 5111 to 5331

3. **Object:** “What is the service or commodity being obtained?”

■ Missouri Financial Accounting Manual – Expenditure Object Code Descriptions, Section G, page G.11

- Salaries – 61xx
 - Certificated Teacher Salaries – 6111 to 6141
 - Classified Salaries – 6151 to 6171
- Employee Benefits – 62xx
 - Retirement – 6211 to 6221
 - OASDI and Medicare – 6231 to 6232
 - Employee Insurance, Workers’ Compensation, Unemployment and Other – 6241 to 6291
- Purchased Services – 63xx
 - Professional and Technical Services – 6311 to 6319
 - Property Services – 6331 to 6339
 - Transportation Services – 6341 to 6349
 - Insurance – Other Than Employee Benefits – 6351 to 6359
 - Communication – 6361 to 6363
 - Dues and Memberships 6391 to 6398
- Supplies and Materials - 64xx
 - General Supplies – 6411 to 6412
 - Textbooks, Library Books, and Periodicals – 6431 to 6451
 - Library Books – 6441
 - Warehouse Inventory Adjustment – 6461
 - Food – 6471
 - Energy – 6481 to 6486
 - Other Supplies - 6491
- Capital Outlay – 65xx
 - Land – 6511
 - Buildings – 6521 to 6531
 - Equipment – 6541 to 6544
 - Vehicles – 6551 to 6553
 - Other Capital Outlay - 6591
- Long and Short Term Debt – 66xx
 - Principal – 6611 to 6614

- Interest – 6621 to 6624
- Fees – 6631 to 6634

4. **Location:** “Where will this expenditure be used?”

- Missouri Financial Accounting Manual – Location Code, Section H, page H.1
 - If the revenue or function code requires a location code you must use a location code in which student enrollment and attendance is reported. (Building numbers for central office, career education centers etc. are not allowed to be used).

5. **Project Code:** “For what project is this expenditure being used?”

- Missouri Financial Accounting Manual – Project Codes, Section I, page I.1
 - All expenditures associated with a revenue in which DESE has assigned a project code must be recorded using that project code.

6. **Source of Funds:** “What source of revenue is paying for this expenditure?”

- Missouri Financial Accounting Manual – Source Code, Section J, page J.1
 - All expenditures must have a source of funds associated with the entry. 1 – Local, 2 – County, 3 – State, or 4.

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

Expenditure: _____

Fund	Function	Object	Location	Source	Project Code

**Missouri Financial Accounting Manual
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Revenue Code List**

Not used for Posting Transactions			Used for Posting Transactions		Location Required		
Class	Class Description	Sub Class Sub Class Description	Detail	Detail Description			
5100	Revenues from Local Sources	5110 Taxes	5111	Taxes, Current Ad Valorem			
			5112	Taxes, Delinquent Ad Valorem			
			5113	School District Trust Fund (Proposition C)			
			5114	Financial Institution Taxes (Intangible)			
			5115	M & M Surtax			
			5116	In Lieu of Tax			
			5117	City Sales Tax			
		5120 Tuition	5121	Regular Day School Tuition (K-12) Received from Individuals	Yes		
			5122	Summer School Tuition (K-12) Received from Individuals	Yes		
			5123	Adult/Continuing Education Tuition - Post-Secondary			
		5130 Transportation	5131	Transportation Fees From Patrons			
			5140 Earnings on Investments	5141 Earnings From Temporary Deposits			
		5150 Food Service - Programs/Pupils	5160 Food Service - Programs/Adults	5170 Enterprise Sources	5142	Accrued Interest on Bonds Sold	
					5143	Premium on Bonds Sold	
					5151	Sales to Pupils	
					5161	Sales to Adults	
					5165	Food Service - Non-Program	
					5171	Admissions - Student Activities	Yes
					5172	Bookstore Sales	Yes
					5173	Student Organization Membership Dues and Fees	Yes
					5174	Revenue From Enterprise Activities	
					5179	Other Pupil Activity Income	Yes
		5180 Community Services	5182	Preschool Tuition	5181	Community Services	
5182	Preschool Tuition				Yes		
5190 Other Revenue From Local Sources			5191	Rentals			
			5192	Gifts			
			5195	Prior Period Adjustment			
			5196	Net Receipts From Clearing Accounts			
			5198	Miscellaneous Local Revenue			
			5211	Fines, Escheats, Overplus, Etc.			
			5221	State Assessed Railroad and Utility Taxes			
5200 Revenues from County Sources	5220 Tax Collected by County for the LEA	5230 Other County Revenue	5222	County Stock Insurance Fund			
			5231	Federal Properties			
			5232	Penalties Paid by Concentrated Animal Feeding Operations.			
			5237	Other County Revenue			
			5311	Basic Formula - State Monies			
5300 Revenue From State Sources	5310 Foundation Formula, State Aid		5312	Transportation			
			5314	Early Childhood (3 & 4 Year Old) Special Education (ECSE)			
			5317	Career Ladder/Excellence in Education Act			
			5319	Basic Formula - Classroom Trust Fund			
			5324	Educational and Screening Program Entitlement/Parents As Teachers (PAT)			
			5325	Small Schools Grant			
			5320	Foundation Formula, State Aid			

**Missouri Financial Accounting Manual
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Revenue Code List**

Not used for Posting Transactions			Used for Posting Transactions		Location Required
Class	Class Description	Sub Class Description	Detail	Detail Description	
		5330 State Revenue	5332	Career Education	
			5333	Food Service	
			5337	Adult Education & Literacy (AEL)	
		5360 State Revenue	5366	MO Department of Economic Development (DED) Energy Loan	
			5369	Residential Placement/Excess Cost	
		5370 State Revenue	5371	Readers for the Blind	
			5372	State Emergency Management Agency (SEMA) Funds	
		5380 State Revenue	5381	High Need Fund - Special Education	
			5382	Missouri Preschool Program	
		5390 State Revenue	5397	Other State Revenue	
5400	Revenue From Federal Sources	5410 Federal Unrestricted, Direct	5411	Impact Aid	
			5412	Medicaid	
			5418	Reserve Officer Training Corps (ROTC)	
		5420 Federal Unrestricted, Direct	5421	Child Development Associate (CDA) Grant	
			5427	Perkins Basic Grant, Career Education	
		5430 Federal Unrestricted, Direct	5436	Adult Education & Literacy (AEL)	
			5437	IDEA Grants	
			5438	Non- IDEA Special Education Grants	
		5440 Federal Unrestricted, Direct	5441	IDEA Entitlement Funds, Part B IDEA	
			5442	Early Childhood Special Education (ECSE)	
			5444	National School Lunch Program Equipment Grant	
			5445	School Lunch Program	
			5446	School Breakfast Program	
			5447	Special Milk Program	
			5448	After-School Snack Program	
			5449	Fresh Fruits and Vegetable Program	
		5450 Federal Unrestricted, Direct	5451	Title I	
			5452	Title I.C	
			5459	Twenty-First Century Community Learning Center/Afterschool Grant	
		5460 Other Federal - Restricted	5461	Title IV.A Student Support and Academic Enrichment	
			5462	Title III	
			5463	Homeless Education	
			5465	Title II.A	
		5470 Other Federal - Restricted	5472	Child Care Development Fund Grant	
			5477	Federal Emergency Management Agency (FEMA) Funds	
			5478	Vocational Rehabilitation	
		5480 Other Federal - Restricted	5481	Department of Health Food Service Programs	
			5483	Head Start	
			5484	Pell Grants	
			5486	Impact Aid, Restricted Purpose	
		5490 Other Federal - Restricted	5492	Title V.B., Rural Education Achievement Program (REAP)	
			5497	Other Federal Revenue	
5600	Non-Current Revenue	5610 Sale of Bonds	5611	Sale of Bonds	
			5613	Sale of Bonds - QZAB (ARRA)	
		5630 Insurance	5631	Net Insurance Recovery	
		5640 Sale of School Buses	5641	Sale of School Buses	

**Missouri Financial Accounting Manual
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Not used for Posting Transactions				Used for Posting Transactions		
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description	Location Required
		5650	Sale of Other Property	5651	Sale of Other Property	
		5690	Other Non-Current Revenue	5691	Temporary Direct Deposit Revenues	

**Missouri Financial Accounting Manual
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Revenue Code List**

Not used for Posting Transactions				Used for Posting Transactions		
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description	Location Required
				5692	Refunding Bonds	
5800	Amounts Received From Other LEA's	5810	Tuition From Other LEA's	5811	Tuition From Other LEAs - Regular Term	Yes
				5812	Tuition From Other LEAs - Summer School	Yes
		5820	Tuition From Other LEA's	5821	Area Career Center Fees From Other LEAs	Yes
		5830	Tuition From Other LEA's	5831	Contracted Educational Services From Other LEAs	Yes
		5840	Transportation Amounts Received From Other LEAs	5841	Transportation Amounts Received From Other LEAs for Non-Disabled Transportation	
				5842	Transportation Amounts Received From Other LEAs for K-12 Students w/Disabilities Transportation	
				5843	Transportation Amounts Received From Other LEAs for ECSE Transportation	

Missouri Financial Accounting Manual
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Function Code List

Note Used to Post Transactions				Used for Posting Transactions		Location Required		
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description			
1100	Regular Programs	1110	Elementary	1111	Elementary	Yes		
		1130	Middle/Junior High	1131	Middle/Junior High	Yes		
		1150	High School	1151	High School	Yes		
		1190	Other Regular Instruction	1191	Summer School	Yes		
				1192	Juvenile Program	Yes		
				1193	Alternative Programs	Yes		
				1194	Residential	Yes		
				1195	Virtual Instruction	Yes		
		1200	Special Programs	1210	Gifted	1211	Gifted and Talented	Yes
				1220	Special Education and Related Services	1221	Special Education and Related Services	Yes
1223	Coordinated Early Intervening Services (CEIS)					Yes		
1224	Proportionate Share Services					Yes		
1251	Supplemental Instruction					Yes		
1250	Supplemental Instruction			1252	Migrant	Yes		
				1253	Institutions for Adjudicated Students	Yes		
				1254	Institutions for Neglected Students	Yes		
1270	Bilingual			1271	Bilingual	Yes		
1280	Early Childhood Special Education			1281	Early Childhood Special Education	Yes		
1300	Career Education Programs	1310	Agricultural Education	1311	Agricultural Education	Yes		
		1320	Business Education	1321	Business Education	Yes		
		1330	Family and Consumer Sciences Education	1331	Family and Consumer Sciences Education	Yes		
		1340	Health Sciences Education	1341	Health Sciences Education	Yes		
		1350	Marketing and Cooperative Education	1351	Marketing and Cooperative Education	Yes		
		1360	Skilled Technical Sciences Education	1361	Skilled Technical Sciences Education	Yes		
		1370	Technology and Engineering Education	1371	Technology and Engineering Education	Yes		
		1380	Career Education Special Needs	1381	Career Education Special Needs	Yes		
		1390	Other Career Education (Non-Program Specific)	1391	Other Career Education (Non-Program Specific)	Yes		
		1400	Student Activities	1410	School-Sponsored Co-Curricular Activities	1411	Student Activities	Yes
1420	School-Sponsored Athletics			1421	School-Sponsored Athletics	Yes		
1490	Other Student Activities			1491	Other Student Activities	Yes		
1600	Adult Education Programs	1610	Adult Education and Literacy Programs	1611	Adult Education			
				1612	Workplace Literacy			
				1613	Family Literacy			
				1614	English as a Second Language/English to Speakers of Other Languages			
				1615	English Literacy/Civics Education			
		1620	Adult Career Education	1621	Adult Career Education			
		1670	Community Education/Life Enrichment	1671	Community Education/Life Enrichment			
		1690	Other Adult/Continuing Education Programs	1691	Other Adult/Continuing Education Programs			
		1900	Payments to Other Districts	1910	Tuition to Other Districts	1911	Tuition to Other Districts Within the State	Yes
						1912	Tuition to Other Districts Outside the State	Yes
1913	Tuition to Private Agencies					Yes		
1920	Area Career Center Fees			1921	Area Career Center Fees	Yes		
1930	Tuition, Special Education Services			1931	Tuition for Special Education Services to Other Districts Within the State	Yes		
				1932	Tuition for Special Education Services to Other Districts Outside of the State	Yes		
				1933	Tuition for Special Education Services to Private Agencies	Yes		
1940	Contracted Educational Services			1941	Contracted Educational Services	Yes		
				1942	Supplemental Education Services	Yes		

Missouri Financial Accounting Manual
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Note Used to Post Transactions				Used for Posting Transactions		Location Required						
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description							
2100	Support Services - Pupils	2110	Attendance and Social Work Services	2111	Attendance and Social Work Services Area Direction	Yes						
				2112	Attendance Services	Yes						
				2113	Social Work Services	Yes						
				2114	Pupil Accounting Services	Yes						
		2120	Guidance Services			2119	Other Attendance and Social Work Services	Yes				
						2121	System Support for Guidance Services	Yes				
						2122	Counseling Services	Yes				
						2123	Appraisal Services	Yes				
						2124	Information Services	Yes				
						2125	Record Maintenance Services	Yes				
						2126	Placement Services	Yes				
						2129	Other Guidance Services	Yes				
						2130	Health Services			2131	Health Services Area Direction	Yes
										2132	Medical Services	Yes
		2133	Dental Services	Yes								
		2134	Nursing Services	Yes								
		2139	Other Health Services	Yes								
		2140	Psychological Services	Yes								
		2140	Psychological Services			2141	Psychological Services Area Direction	Yes				
						2142	Psychological Services	Yes				
		2150	Speech Pathology and audiology Services			2151	Speech Pathology and Audiology Services Area Direction	Yes				
						2152	Speech Pathology and Audiology Services	Yes				
		2160	Occupational and Physical-Therapy Related Services			2161	Occupational Services Area Direction	Yes				
						2162	Occupational Therapy-Related Service	Yes				
2170	Occupational and Physical-Therapy Related Services			2171	Physical Therapy-Related Services Area Direction	Yes						
				2172	Physical Therapy-Related Services	Yes						
2180	Occupational and Physical-Therapy Related Services			2181	Visually Impaired/Vision Service Area Direction	Yes						
				2182	Visually Impaired/Vision Services	Yes						
				2190	Other Support Services - Students	Yes						
2200	Support Services - Instructional Staff	2210	Improvement of Instruction Services	2211	Improvement of Instruction Services Area Direction	Yes						
				2212	Instruction and Curriculum Development Services	Yes						
				2213	Instructional Staff Training Services	Yes						
				2214	Professional Development	Yes						
		2220	Educational Media Services			2219	Other Improvement of Instruction Services	Yes				
						2221	Educational Media Services Area Direction	Yes				
						2222	School Library Services	Yes				
						2223	Audiovisual Services	Yes				
						2224	Educational Television Services	Yes				
						2225	Instruction-Related Technology	Yes				
		2290	Other Support Services - Instructional Staff			2229	Other Educational Media Services	Yes				
						2291	Other Support Services - Instructional Staff	Yes				
						2300	Support Services - General Administration	2310	Board of Education Services	2311	Board of Education Services	
										2320	Executive Administration Services	2321
2322	Community Relations Services											
2330	Administrative Technology Services			2323	Staff Relations and Negotiations Services							
				2324	State and Federal Relations Services							
2330	Administrative Technology Services			2329	Other Executive Administration Services							
				2331	Administrative Technology Services							

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Note Used to Post Transactions				Used for Posting Transactions		Location Required
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description	
2400	Support Services - Building Level Administration	2410	Building Level Administration	2411	Office of the Principal Services	Yes
		2490	Other Support Services - School Administration	2491	Other Support Services - School Administration	Yes
2500	Business Support Services	2510	Business Support Services	2511	Business Support Service Area Direction	
				2521	Fiscal Services Area Direction	
		2522	Budgeting Services			
		2523	Receiving and Disbursing Funds Services			
		2524	Payroll Services			
		2525	Financial Accounting Services			
		2526	Internal Auditing Services			
		2527	Property Accounting Services			
		2529	Other Fiscal Services			
		2540	Operation and Maintenance of Plant Services	2541	Operation and Maintenance of Plant Service Area Direction	
				2542	Care and Upkeep of Building Services	
				2543	Care and Upkeep of Grounds Services	
				2544	Care and Upkeep of Equipment Services	
				2545	Vehicle Servicing and Maintenance Services - Other Than Buses	
				2546	Security Services	
		2549	Other Operation and Maintenance of Plant Services	2549	Other Operation and Maintenance of Plant Services	
				2551	Contracted Transportation Services for Students	
				2552	District Operated Nondisabled Student Transportation Services	
				2553	Contracted Transportation Services for Students with Disabilities	
				2554	District Operated Transportation Services for Students with Disabilities	
				2555	Payments to Other Districts for Nondisabled Student Transportation	
				2556	Payments to Other Districts for Students with Disabilities Transportation	
				2557	School Choice (ESEA)/Proportionate Share (IDEA) Transportation Cost	
2558	Non-Allowable Transportation Expenses					
2559	Early Childhood Special Education Transportation					
2560	Food Services	2561	Food Service Area Direction			
		2562	Food Preparation and Dispensing Services			
		2563	Food Delivery Services			
		2569	Other Food Services			
2570	Internal Services	2571	Internal Service Area Direction			
		2572	Purchasing Services			
		2573	Warehousing and Distributing Services			
		2574	Printing, Publishing and Duplicating Services			
		2579	Other Internal Services			
		2590	Other Business Support Services	2591	Other Business Support Services	

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Note Used to Post Transactions				Used for Posting Transactions		Location		
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description	Required		
2600	Support Services - Central Office	2610	Central Office Service Area Direction	2611	Central Office Service Area Direction			
		2620	Planning, Research, Development and Evaluation Services	2621	Planning, Research, Development, and Evaluation Services Area Direction			
				2622	Development Services			
				2623	Evaluation Services			
				2624	Planning Services			
				2625	Research Services			
				2629	Other Planning, Research, Development, and Evaluation Services			
				2630	Information Services	2631	Information Services Area Direction	
						2632	Internal Information Services	
						2633	Public Information Services	
						2634	Management Information Services	
						2639	Other Information Services	
				2640	Staff Services	2641	Staff Services Area Direction	
						2642	Recruitment and Placement Services	
						2643	Human Resource Services	
						2644	Professional Development for Non-Instructional Staff	
						2645	Health Services	
						2649	Other Staff Services	
				2650	Statistical Services	2651	Statistical Services Area Direction	
						2652	Statistical Analysis Services	
				2653	Statistical Reporting Services			
				2659	Other Statistical Services			
		2660	Data Processing Services	2661	Data Processing Services Area Direction			
				2662	Systems Analysis Services			
				2663	Programming Services			
				2664	Operations Services			
				2669	Other Data Processing Services			
		2690	Other Support Services - Central	2691	Other Support Services - Central			
		2910	Other Supporting Services	2911	Other Supporting Services			
3100	Community Services	3110	Direction of Community Services	3111	Community Services Area Direction			
3200	Community Recreation Services	3210	Direction of Community Recreation Services	3211	Community Recreation Services Area Direction			
3300	Civic Services	3310	Civic Services	3311	Civic Services			
3400	Public Library Services	3410	Public Library Services	3411	Public Library Services			
3500	Early Childhood Program	3510	Early Childhood Instruction	3512	Early Childhood Instruction	Yes		
			Early Childhood Program	3511	Early Childhood Program	Yes		
3600	Welfare Activities Services	3610	Welfare Activities Services	3611	Homeless and Other Disadvantage Student Actives Services			
3700	Non-Public School Pupils' Services	3710	Non-Public School Students' Services	3711	Non-Public School Students' Services			
3800	Custody and Care of Children Services	3810	Custody and Care of Children Services	3811	Custody and Care of Children Services			
				3812	Afterschool Program			
3900	Other Community Services	3910	Other Community Services	3911	Other Community Services			
				3912	Parental Involvement			
				3913	Service-Learning			
4000	Facilities Acquisition and Construction Services	4010	Facilities Acquisition and Construction Services	4011	Facilities Acquisition and Construction Services Area Direction			
		4020	Land Acquisition and Development Services	4021	Land Acquisition and Development Services			
		4030	Architecture, Engineering and Legal Services	4031	Architecture, Engineering and Legal Services			
		4040	Educational Specifications Development Services	4041	Educational Specifications Development Services			
		4050	Building Acquisition, Construction, and Improvement Services	4051	Building Acquisition, Construction and Improvements Services			

**Missouri Financial Accounting Manual
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Function Code List**

Note Used to Post Transactions				Used for Posting Transactions		Location Required
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description	
		4090	Other Facilities Acquisition and Construction Services	4091	Other Facilities Acquisition and Construction Services	
5100	Principal	5110	Principal - Bonded Indebtedness	5111	Principal - Bonded Indebtedness	
		5120	Principal - Long Term Loans	5122	Principal - Long Term Loans	
			Principal - Short Term Loans	5121	Principal - Short Term Loans	
		5130	Principal - Lease Purchase Agreement	5131	Principal - Lease Purchase Agreement	
5200	Interest	5210	Interest - Bonded Indebtedness	5211	Interest - Bonded Indebtedness	
		5220	Interest - Long Term Loans	5222	Interest - Long Term Loans	
			Interest - Short Term Loans	5221	Interest - Short Term Loans	
		5230	Interest - Lease Purchase Agreement	5231	Interest - Lease Purchase Agreements	
		5240	Discount on Bonds Sold - Interest Adjustment	5241	Discount on Bonds Sold - Interest Adjustment	
5300	Other Debt Related Fees	5310	Fees - Bonded Indebtedness	5311	Fees - Bonded Indebtedness	
		5320	Fees - Long Term Loans	5322	Fees - Long Term Loans	
			Fees - Short Term Loans	5321	Fees - Short Term Loans	
		5330	Fees - Lease Purchase Agreement	5331	Fees - Lease Purchase Agreements	

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Object Code List

Not Used for Posting Transactions			Used for Posting Transactions				
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description		
6100	Salaries	6110	Certificated Teacher Salaries	6111	Regular Salaries		
				6112	Administrators		
		6120	Certificated - Part-Time	6121	Substitute Salaries		
				6122	Other Part-Time Salaries		
		6130	Certificated - Supplemental	6131	Supplemental Pay		
		6140	Certificated Employees Unused Leave and/or Severance Pay	6141	Certificated Employees Unused Leave and/or Severance Pay		
		6150	Classified Salary - Regular			6151	Classified Salaries-Regular
						6152	Instructional Aide Salaries
						6153	Classified Substitute Salaries
				6160	Classified Salaries - Part-Time	6161	Classified Salaries - Part-Time
		6170	Classified Employees Unused Leave and/or Severance Pay	6171	Classified Employees Unused Leave and/or Severance Pay		
6200	Employee Benefits	6210	Teachers' Retirement	6211	Teacher's Retirement		
		6220	Non-Teacher Retirement	6221	Non-Teacher Retirement		
		6230	Old Age, Survivors and Disability Insurance (OASDI) and Medicare	6231	Old Age, Survivor, and Disability Insurance (OASDI)		
				6232	Medicare		
		6240	Employee Insurance	6241	Employee Insurance		
		6260	Workers' Compensation Insurance	6261	Workers' Compensation Insurance		
		6270	Unemployment Compensation	6271	Unemployment Compensation		
		6290	Other Employer - Provided Services	6291	Other Employer-Provided Benefits		
6300	Purchased Services	6310	Professional and Technical Services	6311	Purchased Instructional Services		
				6312	Instructional Program Improvement Services		
				6313	Pupil Services		
				6314	Staff Services		
				6315	Audit Services		
				6316	Data Processing and Technology Related Services		
				6317	Legal Services		
				6318	Election Services		
				6319	Other Professional Services		
				6320	Subawards Under Subagreements	6321	Subawards Under Subagreements - First \$25,000
		6322	Subawards Under Subagreements - In Excess of \$25,000				
		6330	Property Services	6331	Cleaning Services		
				6332	Repairs and Maintenance		
				6333	Rentals - Land and Buildings		
				6334	Rentals - Equipment		
				6335	Water and Sewer		
		6336	Trash Removal				

Missouri Financial Accounting Manual
For Fiscal Year 2019
Object Code List

Not Used for Posting Transactions				Used for Posting Transactions	
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description
				6337	Technology-Related Repairs and Maintenance
				6338	Rentals of Computers and Related Equipment
				6339	Other Property Services
	6340		Transportation Services	6341	Contracted Pupil Transportation To and From School
				6342	Other Contracted Pupil Transportation (Non-Route)
				6343	Travel
				6349	Other Transportation Services
	6350		Insurance - Other Than Employee Benefits	6351	Property Insurance
				6352	Liability Insurance
				6353	Fidelity Bond Premiums
				6359	Judgments Against LEA and Settlements
	6360		Communication	6361	Communication
				6362	Advertising
				6363	Printing and Binding
	6370		Dues and Memberships	6371	Dues and Memberships
	6390		Other Purchased Services	6391	Other Purchased Services
				6398	Other Expenses
6400	Supplies and Materials	6410	General Supplies	6411	General Supplies (Excludes 6412)
				6412	Supplies - Technology - Related
		6430	Textbooks	6431	Textbook
		6440	Library Books	6441	Library Books
		6450	Periodicals and Instructional Resource Materials	6451	Resource Materials
		6460	Warehouse Inventory Adjustment	6461	Warehouse Inventory Adjustments
		6470	Food	6471	Food Supplies - Exclude Non-Food Supplies
		6480	Energy	6481	Electric
				6482	Gas - Natural
				6483	Gas - L.P.
				6484	Fuel Oil
				6485	Coal
				6486	Gasoline/Diesel
		6490	Other Supplies	6491	Other Supplies and Materials
6500	Capital Outlay	6510	Land	6511	Land
		6520	Buildings	6521	Buildings
		6530	Improvements Other Than Buildings	6531	Improvements Other than Buildings
		6540	Equipment	6541	Regular Equipment
				6542	Equipment - Classroom Instructional Apparatus

**Missouri Financial Accounting Manual
For Fiscal Year 2019
Object Code List**

Not Used for Posting Transactions				Used for Posting Transactions	
Class	Class Description	Sub Class	Sub Class Description	Detail	Detail Description
				6543	Technology - Related Hardware
				6544	Technology Software
		6550	Vehicles	6551	Vehicles - Except School Buses
				6552	Pupil Transportation Vehicles - School Buses
				6553	School Buses - Purchased with Specific Non-Local Funds
		6590	Other Capital Outlay	6591	Other Capital Outlay
6600	Long and Short Term Debt	6610	Principal	6611	Principal - Bonded Indebtedness
				6612	Principal - Short Term Loans
				6613	Principal - Lease Purchase Agreements
				6614	Principal - Long Term Loans
		6620	Interest	6621	Interest - Bonded Indebtedness
				6622	Interest - Short Term Loans
				6623	Interest - Lease Purchase Agreements
				6624	Interest - Long Term Loans
		6630	Fees	6631	Fees - Bonded Indebtedness
				6632	Fees - Short Term Loans
				6633	Fees - Lease Purchase Agreements
				6634	Fees - Long Term Loans

Missouri Department of Elementary and Secondary Education
School Finance

ASBR File Layout for FY 2019 and After									
Fund	Revenue/Function	Object	Location	Source	Project	Dollar Amount	Created Date *	County District Code	Year
1 Digit	4 Digits	4 Digits	4 Digits	1 Digit	5 Digits	14,2 Digits	8 Digits	6 Digits	4 Digits
Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	Numeric	MM/DD/YYYY	Numeric	Numeric
Required	Required	Conditional	Conditional	Conditional	Conditional	Required	Required	Required	Required
Field Parameters									
General									
File must be CSV or XLSX									
Required fields must contain numbers greater than zero.									
Conditional fields must contain numbers, zero's or be blank.									
Only the left most worksheet in the XLSX file will be read and data uploaded. Other worksheets will be ignored.									
Header row is required for XLSX files.									
Header row is optional for CSV files.									
* The Created Date column must contain "/" if a CSV file or if XLSX be formatted as a date "MM/DD/YYYY".									
Fund*									
1	General Fund and all sub-funds of the General Fund								
2	Special Revenue (Teachers) Fund								
3	Debt Service Fund								
4	Capital Projects Fund								
Revenue/Function									
File should only contain Revenue Codes itemized on Part II of the ASBR									
File should only contain Function Codes itemized on Part III-A and B of the ASBR									
Object									
File should only contain Object Codes Itemized on Part III-C of the ASBR									
Location									
If the Revenue or Function Code detailed in the Missouri Financial Accounting Manual is required to be reported at a building level the Location Code must be a building number assigned by DESE and that building must be allowed to have student attendance hours reported.									
The file may contain a Location Code for Revenue and Function Codes that are not required to have a Location Code. Location Code is not limited to a building number assigned by DESE and that building must be allowed to have student attendance hours reported.									
Source - Required for all Expenditures									
1	Local Funds (Includes Non-Current Sources of Revenue)								
2	County Funds								
3	State Funds								
4	Federal Funds								
Project									
File should only contain Project Codes assigned by DESE.									
District assigned project codes should not be included in the ASBR file.									

ASBR USER GUIDE

PREPARED FOR SCHOOL DISTRICT/CHARTER SCHOOL EMPLOYEES
MISSOURI DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION

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INTRODUCTION

The Annual Secretary of the Board Report (ASBR) is required by Section 162.821 RSMo to be submitted to the Department of Elementary and Secondary Education on or before August 15 each year.

The ASBR contains information, such as revenues, expenditures, fund balances, debt, and transportation data that are used for various data comparisons, calculations, and data requests. Examples include payments, the Local Effort Calculation, the Current Expenditure Calculation, report card information, and federal reporting information.

OVERVIEW OF THE ASBR

ACCESS AUTHORITY LEVELS

Public access to the ASBR is available through public view (only the most recently balanced ASBR is available for each year). District employees can request access to their districts ASBR in one of three different security levels, View Only, Data Entry or Submit (Authorized Representative). District employees should work with their user manager to ensure proper access has been granted. If the district does not have a user manager employees will need to complete the Web Systems User ID Request form located at <https://dese.mo.gov/data-system-management/user-managerlogin-request-forms>.

KEY POINTS WHEN WORKING ON THE ASBR

The following basic information may be useful when working on transferring files, inputting data, or simply reviewing the data in the ASBR. Access to the ASBR is located on the Department's Web Application System under Financial and Administrative Services, Annual Secretary of the Board Report (ASBR).

CHANGING YEARS AND VERSIONS OF THE ASBR

When first entering the ASBR, the system will default to the district's most recent year's ASBR "Open" version and the default page will be the Message Board. School Finance will post important messages applicable to a specific ASBR year on this page, please take time to review messages to avoid confusion when working or accessing data in the ASBR.

Other versions or years of the ASBR can be accessed by selecting the "Year" pull down selection menu and "Version" pull down selection menu located in the blue header row shown on the top of most pages of the ASBR. The "Version" selection box will contain a copy of each submission of the ASBR, a link to "Edit" and "Balance" letters, and will always contain an "Open" version of the ASBR for use when a district needs to make changes to the ASBR report. Note that no changes can be made to the ASBRs older than five years and only the last submitted ASBR report and the "Balance" letter will be linked in the "Version" selector.



009080 --- WOODLAND R-IV Code Name Year: 2018-2019 Version: Open Edits | ASBR Report | View Changes | Detail Reports >

District: 009080 --- WOODLAND R-IV Year: 2018-2019 Version: Open



NAVIGATING THE ASBR

Navigation of the ASBR can be done by using the left hand navigational tree links, as well as links located in the blue header row at the top of most pages of the ASBR. Certain pages such as the Transfer From and To Funds Detail, the Long and Short Term Debt Summary page, and the Special Report page also contain hyperlinks that will direct the user to additional pages of the ASBR.

FILE TRANSFER

Districts are able to transfer a file from their vendor programs into the ASBR by selecting the File Transfer link on the left hand navigational tree. The new ASBR format only allows one file to be uploaded and is not required to have a specific name format. Please refer to [Exhibit 1](#) at the end of this document for step by step instructions.

AMENDING THE ASBR

Districts can make modifications to their ASBR by uploading a new file or making manual changes in the ASBR using the “amend” link located at the top of the page found in Part II Revenues, Part III-A, III-B, and III-C. Please refer to [Exhibit 2](#) at the end of this document for step by step instructions.

REVIEWING EDITS

To ensure that ASBR data is correctly reported almost 300 edits have been built into the ASBR program. Before submitting the ASBR all applicable edits must be reviewed and remarked. A balance letter will not be issued until appropriate comments are made on the district’s edits and warnings indicating problems in data are resolved.

To review edits select the word “Edits” located in the blue header row at the top of most pages of the ASBR. In the open version of the ASBR there will be a button to “Run Edits” that will need to be selected to begin running the edit process. In submitted versions of the ASBR the list of edits associated with that version of the ASBR will automatically appear after selecting the “Edits” link located in the blue header row at the top of most pages of the ASBR.

Edits are identified as either Errors (E) or Warnings (W).

Errors:

- Errors will prevent the district from submitting the ASBR.
- The “Submit” button will not be accessible if an Error generates

- Errors do not have comment boxes since they must be resolved.
- Errors will appear at the top of the edit list and be shown in red.

Warnings:

- Warnings either indicate problems with data, that must be corrected or;
- Warnings indicate a need to clarify a situation by entering a remark in the “District Remark” field that is available on the edits page.

It is imperative that each edit is read carefully so the district understands what the edit requires, i.e., enter a district remark for the edit or make corrections to how data is coded. A balance letter will not be issued until appropriate district comments are made and/or warnings indicating problems in data are resolved.

PRINTING THE ASBR

The ASBR can be printed by utilizing various links located in several areas in the ASBR. The reports must be exported to PDF for printing, saving or emailing.

ASBR REPORT

Located in the blue header row at the top of most pages:

- Part I, General Summary
- Part II, Revenues
- Part III-A, Expenditures Program by Fund
- Part III-B, Expenditures Program by Object
- Part III-C, Expenditures Object by Fund
- Part IV, Long and Short Term Debt

CURRENT PAGE REPORT

Located in the blue header row at the top of most pages. Allows districts to print each individual section of the ASBR. The user must be currently viewing the specific section they wish to print before selecting the “Current Page Report” link. Sections that can be printed in this manner include:

- Edits
- Part I, General Summary
- Part II, Revenues
- Part III-A, Expenditures Program by Fund
- Part III-B, Expenditures Program by Object
- Part III-C, Expenditures Object by Fund
- Part IV, Long and Short Term Debt
- Part IV, Application for State Transportation Aid
- Part IV, Transportation Depreciation Schedule
- Part IV, Facility Depreciation Schedule
- Adjusted Expenditure Calculation

DETAIL REPORTS

Located in the blue header row at the top of all pages. Allows districts to print more detailed sections of the ASBR that include all components of the accounting string including; Fund, Revenue Code, Function Code, Object Code, Location Code, Source Code, and Project Code.

- Part II, Revenues
- Part III-A, Expenditures Program by Fund
- Part III-B, Expenditures Program by Object
- Part III-C, Expenditures Object by Fund

SPECIAL REPORTS

Located in the left hand navigational tree. Contains links and printing capability for the following reports:

- Current Expenditure Calculation Report
- Indirect Cost Calculation Report
- Local Effort Report
- Per Pupil Building Level Expenditures Report

VIEWING CHANGES

Changes made to the ASBR can be viewed by opening the report entitled “Changes Made since Prior Submission” by selecting the link “View Changes” in the blue header row at the top of most pages of the ASBR. This report will show the various changes made to the ASBR from the prior submitted version.

The header of the report indicates which amounts shown are from the “Current” ASBR and what amounts shown are from the “Prior” ASBR. Changes will be shown by specifying the Revenue, Function, Object, Location, Source or Project code and what piece of that was changed (i.e. General (Incidental) Fund), as well as what the “Prior” ASBR contained in that code and what the “Current” ASBR contains in that code, in addition to the amount of the difference.



**Missouri Department of Elementary & Secondary Education
School Finance Section
Changes Made Since Prior Submission**

Year: 2018-2019

District: 009-080 WOODLAND R-IV

Version: OPEN

Current ASBR - Open

Prior ASBR - Submitted on 01/14/2019

Part I Summary					
	Description	What Changed	Prior	Current	Difference
3112	Ending Fund Balances	Debt Service Fund	\$0.00	(\$50,000.00)	(\$50,000.00)

Part II State Revenue								
Revenue Code	Description	Location	Source Code	Project Code	What Changed	Prior	Current Amount	Difference
5311	Basic Formula - State Monies				General (Incidental) Fund	\$0.00	\$71,869.36	\$71,869.36
5311	Basic Formula - State Monies				Special Revenue	\$86,494.76	\$740,002.88	\$653,508.12
5311	Basic Formula - State Monies			12210	General (Incidental) Fund	\$71,869.36	\$0.00	(\$71,869.36)
5311	Basic Formula - State Monies			12210	Special Revenue	\$740,002.88	\$86,494.76	(\$653,508.12)

SUBMITTING THE ASBR

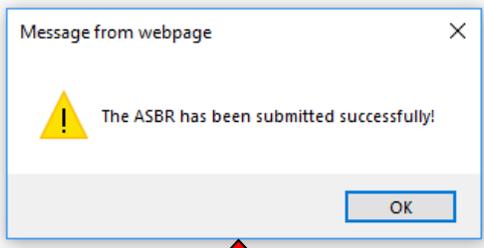
To submit the ASBR the edits must be reviewed by selecting the word “Edits” located in the blue header row at the top of most pages of the ASBR. In the open version of the ASBR there will be a button to “Run Edits” that will need to be selected to begin running the edit process. It is imperative that each edit is read carefully so the district understands what the edit requires, i.e., enter a district remark for the edit or make corrections to how data is coded. A balance letter will not be issued until appropriate district comments are made and/or warnings indicating problems in data are resolved. If no edit errors appear a submit button will be visible next the save button on the edit page. Once the ASBR is submitted a pop up box will appear in the center of the screen indicating the ASBR has been successfully submitted. Also, you will now see the date submitted in the version pull down selection box.

Run Edits



Run Edits is Complete!

Run Edits Submit Save



SCHOOL FINANCE ROLE IN THE ASBR

School Finance is responsible for verifying that the ASBR is submitted by August 15 each year, withholding State Aid from districts that do not submit the report by the deadline, and verifying that the data reported on the ASBR is accurate. School Finance is also responsible for verifying that the ASBR program is working properly.

EDIT AND BALANCE LETTERS

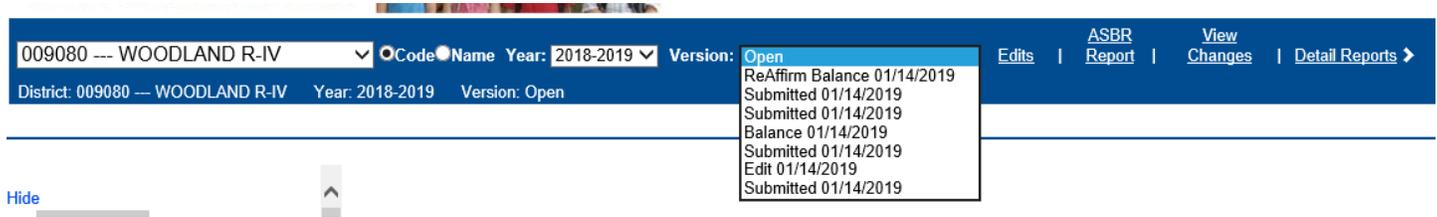
School Finance reviews each ASBR and analyzes the data to ensure that data reported in the ASBR is accurate. If districts have not appropriately addressed all edit warnings then School Finance will issue an “Edit Letter” to the district. When the “Edit Letter” is issued an email will be sent to the district’s Superintendent, ASBR contact, and Bookkeeper contact as reported in Core Data on Screens 3 and 4. A copy of the “Edit Letter” can be found by selecting the “Version” pull down selection menu located in the blue header row at the top of most pages of the ASBR and selecting the link to the “Edit” letter that was issued.

Once all data looks correct and all edit warnings have been appropriately remarked School Finance will issue a “Balance Letter”. When the “Balance Letter” is issued an email will be sent to the district’s Superintendent, ASBR contact, and Bookkeeper contact as reported on core data for Screen 3 and 4. A copy of the “Balance

Letter” can be found by selecting the “Version” pull down selection menu located in the blue header row at the top of most pages of the ASBR and selecting the link to the “Balance” letter that was issued.

There are several types of “Balance Letters” that can be issued by School Finance. They are as follows:

- Balance Letter - issued when ending fund balances are positive.
- Revised Balance Letter - issued when changes were made to the ASBR resulting in different ending fund balances from the balances shown in the prior balance letter and balances are positive.
- Deficit Balance Letter - issued when ending fund balances are negative.
- Revised Deficit Balance Letter - issued when changes were made to the ASBR resulting in different ending fund balances from the balances shown in the prior balance letter and balances are negative.
- Qualified Balance Letter - issued when a district has done something that is not allowed by the Department’s interpretations of pertinent laws. The letter contains a statement indicating why the Balance Letter was qualified.



MESSAGE BOARD

The Message Board is the first screen seen when entering the ASBR. This screen contains important updates about the ASBR.

PART I GENERAL SUMMARY

SUMMARY

The Summary page of the ASBR shows the overall financial activity for each fiscal year. It contains beginning and ending fund balances, total revenues, transfer information, total expenditures, restricted fund balances, and the Unrestricted Ending Fund Balance Percentage. The Summary page also shows the Unadjusted and Adjusted tax levy as well as the December 31 Assessed Valuation as reported by counties on the Annual Report of the County Clerk to the State Board of Education.

RESTRICTED BALANCE

The Restricted Balance page of the ASBR shows the detail of fund balances segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation.

LINE 1001 PROFESSIONAL DEVELOPMENT

Amounts remaining of the required 1% of Basic Formula apportionment allocated to the Professional Development Committee but not expended in the current year (Function Code 2214) must be carried over as restricted fund balance in either the Incidental or Teachers Fund. The carryover amount is usually shown in the Incidental Fund. Seldom is there a need to show this restricted amount in the Teachers Fund. The carryover amounts must be carried forward from year to year if not expended for allowable professional development activities. The district has a requirement to expend 75% of the allocated 1% in the current year. The penalty for not expending the minimum amount for professional development activities is the elimination of state aid in the following school year. The final apportionment amount from which the minimum requirement to expend 75% of 1% for PDC is based on the June Basic Formula calculation (Line 17B. (Does not apply to Charter Schools.)

LINE 1003 STUDENT SCHOLARSHIPS

Unexpended amounts remaining in a subfund of the General Fund, held solely for the purpose of maintaining a district-operated scholarship program. Receipts in this fund are typically received from gifts or bequests given for the purpose of the fund.

LINE 1004 BOND PROCEEDS

Unexpended general obligation bond proceeds placed in the Capital Projects Fund awaiting expenditure for specified capital outlay. Bond proceeds cannot be expended for capital outlay other than those specified in the voted bond election. (Does not apply to Charter Schools.)

LINE 1005 ESCROW AMOUNT FOR CROSSOVER REFUNDING OF BONDED DEBT

Amount of proceeds of a new issue of General Obligation Bonds for the specific purpose of advance “refunding” or refinancing an older bond issue using a specific refunding procedure called “crossover refunding”. Escrow amounts related to an advanced refunding procedure called “defeased refunding” should not be entered in this field. District staff must be aware of the distinction between the different types of refundings in order to correctly enter the refunding data. For additional information concerning the coding of General Obligation Bonds or the refunding of bonds, see the appropriate section in the [Missouri Financial Accounting Manual](#). (Does not apply to Charter Schools.)

LINE 1006 SINKING FUND

Amount of funds restricted for the principal payments on Qualified Zone Academy Bonds (QZAB) and Qualified School Construction Bonds (QSCB).

LINE 1009 OTHER

Amount of restricted funds within the Incidental, Teachers, Debt Service or Capital Projects Funds that do not fit into Lines 1001-1005. The “other” category cannot be used to restrict unexpended program funds such as student’s activities funds, title funds, special education funds, technology grants, etc. The purpose of identifying this category of restricted funds is to isolate those amounts carried within a fund used for a specific purpose for which the local board has little ability to change the use of the funds. Examples of “other” restricted amounts that should be included are: self-insurance funds, cafeteria plan funds, workers compensation reserves, etc. If an entry is made on Line 1009, a remark is required to describe the programs that make up the amounts indicated.

TRANSFERS FROM AND TO FUNDS DETAIL

The Transfers From and To Funds Detail is a detail of specific transfer authority used to transfer money between funds as allowed through Section 165.011, RSMo, and administrative interpretations. For specific information on each of these allowed transfers please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

ADJUSTED EXPENDITURE CALCULATION

The Adjusted Expenditure Calculation calculates maximum amount of the \$162,326 or 7%xSATxWADA Transfer a district is authorized to make. The board is required to pass a specific resolution detailing the amount of expenditures if the district is transferring to build a balance, when it is expected the district will complete the indicated expenditure, and the date of the board resolution authorizing the transfer. For more detail on this calculation please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under help documents.

GRANT MATCH TRANSFER

The Grant Match Transfer page allows a district to specify individual grants the district wants to do a Grant Match Transfer for and calculates the maximum amount of the transfer available. For specific information on each of these allowed transfers please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

PART II REVENUES

Revenues are broken down into five sections:

- Local Revenues (Revenue Code 5111-5199)
- County Revenues (Revenue Code 5211-5299)
- State Revenues (Revenue Code 5311-5399)
- Federal Revenues (Revenue Code 5411-5499)
- Other Revenues (Revenue Code 5611-5898)

For specific information regarding the revenue codes and the placement options associated with each revenue code, please see the [Missouri Financial Accounting Manual](#) which is linked on the left hand navigational tree under Help Documents.

PART III EXPENDITURES

PART III-A EXPENDITURES PROGRAM BY FUND

Part III-A Expenditures Program by Fund is reported for each expenditure function code based on the fund the expense is incurred in and is broken down into three sections:

- Instruction (Function Codes 1111-1491, 1911-1999)
- Support Service (Function Codes 2111-2999)

- Non-Instruction/Support (Function Codes 1611-1691, 3111-5331)

PART III-B EXPENDITURES PROGRAM BY OBJECT

Part III-B Expenditures Program by Object is reported for each expenditure function code based on the expenditure object code the expense is incurred in and is broken down into three sections:

- Instruction (Function Codes 1111-1491, 1911-1999)
- Support Service (Function Codes 2111-2999)
- Non-Instruction/Support (Function Codes 1611-1691, 3111-5331)

PART III-C EXPENDITURE OBJECT BY FUND

Part III-C Expenditures Object by Fund is reported for each expenditure object code based on the fund the expense is incurred in and is broken down into three sections:

- Salary and Employee Benefits (Object Codes 6111-6199, 6211-6299)
- Purchased Services and Supplies (Object Codes 6311-6399, 6411-6499)
- Capital Outlay and Other (Object Codes 6511-6599, 6611-6699)

For specific information regarding the expenditure function and object codes and the funds available for posting transactions associated with each expenditure code, please see the [Missouri Financial Accounting Manual](#) which is linked on the left hand navigational tree under Help Documents.

INDIVIDUAL EXPENDITURES

8010 EXPENDITURES FOR BUILDING PROJECTS FUNDED BY BOND PROCEEDS

Bond proceed expenditures should be entered on this line and must come from a subsidiary ledger maintained within the district. This includes expenditures for a building project, paid from bond proceeds, and included as a part of the Total Expenditure indicated for capital outlay on III-C, 9999, CPF. This information is required to correctly calculate the district's Adjusted Expenditure used to calculate the \$162,326 or 7% x SATxWADA . If this amount is not identified on line 8010, an accurate transfer cannot be calculated.

8011 EXPENDITURES FOR BUILDING PROJECTS FUNDED BY IMPACT AID PROCEEDS

Impact Aid proceed expenditures should be entered on this line and included as a part of the Total expenditure indicated for capital outlay on III-C, 9999 in the Capital Projects Fund. This information is required to correctly calculate the district's Adjusted Expenditure used to calculate the \$162,326 or 7% x SATxWADA . If this amount is not identified on line 8010, an accurate transfer cannot be calculated.

PART IV TRANSPORTATION/DEBT

LONG AND SHORT TERM DEBT

The various debt detail screens in Part IV provide a data entry location to record the debt of the district. Each separate type of debt has a data entry screen.

GENERAL OBLIGATION BONDS

Bonds should be entered separately by series on this screen. . The “Portion of 8002, ‘Amount Borrowed During Year’ for Refunding Bonds” field is used to identify the portion of the amount shown on column 8002 relating to “refunded bonds”. This should be the same amount that is entered in Part II, Revenue Code 5692, Refunding Bonds, Debt Service Fund. The user may need to discuss this with the administration and/or district bond counsel. Column 8002 should reflect the total amount of bonds sold. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

LEASE PURCHASE (SECTION 177.088 RSMO)

This debt screen contains only lease purchases done through section 177.088 RSMo, authority. All other types of lease purchases should be entered in "Guaranteed Energy Cost Savings Contract" or "Other Debt" as appropriate. Lease purchase debt can be refinanced as long as the original lease purchase amount is not increased and that it is paid in full on, or prior to, its original date of maturity. Because of this it is important to enter the proper refinance date into this screen for each lease purchase. “Portion of 8003, “Amount Repaid During Year” Paid from reserve Escrow Account” is used to identify when the final payment is made from the reserve escrow account. A payment made from this escrow account is not reflected in the books of the district. The district should indicate in column 8004, Amount Repaid During Year, not only the actual payment amount made by the district and reflected in the principal and interest entries on the ASBR, but also the final payment made by the trustee from the escrow account. This will be an “inflated” expenditure amount. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

ENERGY LOAN (SECTION 640.653 RSMO)

This debt screen contains only loan amounts received from the State of Missouri for energy conservation programs pursuant to Sections 160.300-160.328, RSMo. The amount of the principal and interest payment may be transferred from the Incidental Fund (when there are sufficient savings in that fund) to the Capital Projects Fund to pay the principal and interest. This transfer should be shown on Part I-A as an Energy Conservation Loan Transfer (007). For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

GUARANTEED ENERGY COST SAVINGS CONTRACT (SECTION 8.231 RSMO)

This debt screen contains only lease purchase or installment contract information for the purchase of energy savings related equipment that qualify as Guaranteed Energy Cost Savings Contracts. The statutory cite details the district and vendor responsibilities for entering into this type of debt. Principal and interest may only be

expended when sufficient savings have accrued to allow these payments to be paid from the savings. The amount of the principal and interest payment may be transferred from the Incidental Fund (when there are sufficient savings in that fund) to the Capital Projects Fund to pay the principal and interest. This transfer should be shown on Part I-A as a Guaranteed Energy Performance Saving Contract Transfer (018). For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

OTHER DEBT (SECTION 177.082)

This debt screen contains only lease purchases for apparatus, equipment (including school buses), and furnishings, directly with a vendor. This option does not provide for the purchase of buildings or land. Also for debt for school buses include the word “Bus” in the title of the debt for editing purposes. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

TAX ANTICIPATION NOTE (TAN)

This debt screen contains only short-term loan issued in anticipation of future revenues. The loan does not count against any statutory debt limitation and the loan must mature within twelve months. Interest on TANS is limited pursuant to Section 108.170, RSMo. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

ADVANCE FUNDING

This debt screen contains only the debt associated with the program offered through the Missouri School Boards Association (MSBA) and the Missouri Health and Educational Facilities Authority (MOHEFA) that allows school districts anticipating cash flow problems during the fiscal year to utilize their ability to borrow against anticipated tax revenue (through tax and revenue anticipation notes). For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

REVENUE BONDS

Revenue Bonds apply to very few school districts. Section 164.231, RSMo, allows a school district to issue revenue bonds to acquire, construct and furnish a revenue generating facility. The type of facility is limited to a residential dormitory or athletic stadium. The facility must generate sufficient revenue to pay all principal and interest on the bonds. School district revenue cannot be used to pay principal and interest on these bonds. For further information please see the [School Finance Topics and Procedures](#) which is linked on the left hand navigational tree under Help Documents.

APPLICATION FOR TRANSPORTATION AID

Contains the total of the two ridership list (October and February) and reported by the appropriate ridership category. It also contains the number of days the transportation system operated, as well as, eligible and ineligible miles. Note School Choice and Early Childhood Special Education (ECSE) pupil and mileage data should not be reported on the Application for State Transportation Aid. For further information please see the [Transportation Document Preparation Manual](#) which is linked on the left hand navigational tree under Help Documents.

SCHOOL BUS DEPRECIATION SCHEDULE

Contains a list of school buses (must meet the Minimum Standards for School Buses) that districts/charter schools own. Only buses that are nine years old or newer at the date took delivery will be depreciated for 8 years. If buses were purchased with other specific sources of funds it must be noted on the depreciation schedule. Buses will only drop off the depreciation schedule when they are no longer owned by the district (they should be marked as traded or sold) and they have been fully depreciated. For further information please see the [Transportation Document Preparation Manual](#) which is linked on the left hand navigational tree under Help Documents.

FACILITY DEPRECIATION SCHEDULE

Contains a list of school transportation type items, such as bus facilities, bus maintenance garages, paving of lot, fencing, fuel storage tanks etc. which cost \$5,000 or more and which qualify for reimbursement over a period of 20 years as allowable cost for State Transportation Aid. For further information please see the [Transportation Document Preparation Manual](#) which is linked on the left hand navigational tree under Help Documents.

SPECIAL REPORTS

CURRENT EXPENDITURE CALCULATION REPORT

Total instruction and support expenditures in a fiscal year (excluding capital outlay and long term and short term principal and interest payments) minus food service revenues (local program and non-program, state, federal, and summer food program) and student activity revenues received revenues in that fiscal year. Current operating cost is used in computing the certificated salary compliance for the school district.

INDIRECT COST CALCULATION REPORT

Costs incurred for services, materials, supplies and/or equipment that are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and non-restricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district on the ASBR for the second preceding year.

LOCAL EFFORT REPORT

Calculation as required by Section 167.126, RSMo, which requires a school district providing education services to a student who resides in another district but was placed in the district by the Department of Mental Health, Department of Social Services, or a court of competent jurisdiction to bill the district of domicile an amount equal to the average sum produced per child by the local tax effort of the district of domicile. The local tax effort per child is computed by adding the prior year tax revenue the district of domicile received from property taxes, Intangible (Financial Institution) taxes, M & M surtaxes, In Lieu of taxes, and city sales tax then dividing that sum by the prior year resident average daily attendance of the district of domicile. The local tax effort per child in a special school district is the average sum produced per child by the local tax efforts of the component districts.

PER PUPIL BUILDING EXPENDITURES SUMMARY

Total instruction and support expenditures per pupil broken out by building and categorized by local/state and federal expenditures in a fiscal year (excluding capital outlay and long term and short term principal and interest payments) minus food service revenues (local program and non-program, state, federal, and summer food program) and student activity revenues received revenues in that fiscal year.

HELP DOCUMENTS

The Help Documents section of the left hand navigational tree contains a selection of documents districts may find helpful when working on the ASBR.

ANNUAL COUNTY CLERK REPORT

Directs the district to a report containing all of the District's Annual Reports of the County Clerk to the State Board of Education for all the counties the district is located in for the particular ASBR year being viewed.

AUDIT CONFIRMATION

Directs the districts to the Audit Confirmation report from DESE which allows districts to verify payments sent to their district during the fiscal year for the particular ASBR year being viewed.

MISSOURI FINANCIAL ACCOUNTING MANUAL

Directs the district to the Missouri Financial Accounting Manual so that districts can verify correct coding procedures and definitions of Revenue, Function, Object, Location, Source and Project codes while working on the ASBR.

TOPICS AND PROCEDURES

Directs the district to the School Finance Topics webpage that contains various coding procedures to help districts in coding various expenditures. They are as follows:

- Advanced Funding Accounting Procedures
- Coding Salary Cost to the Capital Projects Fund
- Cooperative/Consortium Fiscal Guidance
- Equipment vs. Supply
- General Obligation Bonds
- Guaranteed Energy Savings Performance Contracts
- Indirect Cost Rates
- Lease Purchase
- Loans
- Local Match Requirements
- MOHEFA Direct Deposit
- Refunds and Reimbursements

- Salary Coding Guidance
- Supplemental Educational Services (SES) Fiscal Guidance
- Technology Coding Guidance
- Transfers
- Vocational Projects for Resale
- Worksheet for Calculation of Adjusted Expenditures

TRANSPORTATION DOCUMENT PREPARATION MANUAL

Opens the Transportation Document Preparation Manual which contains helpful information and detailed explanations of various items located in the Application for State Transportation Aid, Facility Depreciation Schedule, and the School Bus Depreciation Schedule.

WEBINAR – OVERVIEW OF THE ASBR

Directs the district to a recorded webinar that provides an overview of the ASBR that new bookkeepers and staff may find helpful.

EXHIBITS

EXHIBIT 1 - FILE TRANSFER

The file transfer page will allow districts to transfer a file from their vendor programs into the ASBR. The new ASBR format only allows one file to be uploaded and is not required to have a specific name format.

For detailed specifications on the file layout of your ASBR files, please click [Here](#).

For the file template click [Here](#).

1. Ensure the drop-down above has the proper year selected for the data being uploaded.
2. **Browse** to find the specific file you wish to upload.
3. Click the **transfer** button to upload your file.
4. If errors occur in the upload process detailed information will appear regarding the cause of the error.

No files have been uploaded.

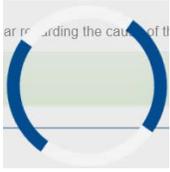
Transfer		Browse...
----------	--	-----------

If the file contains problematic data the system will display the exact problem so that the issue may be fixed in order to allow files to be transferred again after the issue has been resolved.

UPLOADING A FILE

1. Select File Transfer on the left navigational tree (after Part IV Transportation/Debt).
2. Select Browse and then select the file you wish to upload.
 - a. File must be CSV or XLSX.
 - b. Required fields must contain numbers greater than zero except the Dollar Amount field.
 - c. Conditional fields must contain numbers, zeros, or be blank.
 - d. Only the left most worksheet in the XLSX file will be read and that data uploaded. Other worksheets will be ignored.
 - e. Header row is required for XLSX files.
 - f. Header row is optional for CSV files.
 - g. The file Fund column can only contain:
 - 1, 2, 3, or 4 for General Fund (1), Special Revenue (Teachers) Fund (2), Debt Service Fund (3), and Capital Projects Fund (4).
 - h. The Revenue/Function column can only contain:
 - Revenue and Function as itemized in Part II, Part III-A, and Part III-B.
 - i. The Object column can only contain:
 - Object codes as itemized in Part III-C of the ASBR.
 - j. The Location column can only contain:
 - Location codes (building numbers) applicable for the district or charter in which student enrollment and attendance hours are reported.
 - k. The Source column can only contain:
 - 1, 2, 3, or 4, for Local Funds (Includes Non-Current Sources of Revenue) (1), County Funds (2), State Funds (3), and Federal Funds (4).
 - l. The Project column can only contain Project Codes assigned by DESE. District-assigned project codes should **not** be included in the ASBR file.
3. Once the file is selected click the “Transfer” button.

- a. As the system works a rotating disk will appear on the screen.



- b. If the file has no errors and has loaded successfully the following will appear on the screen:

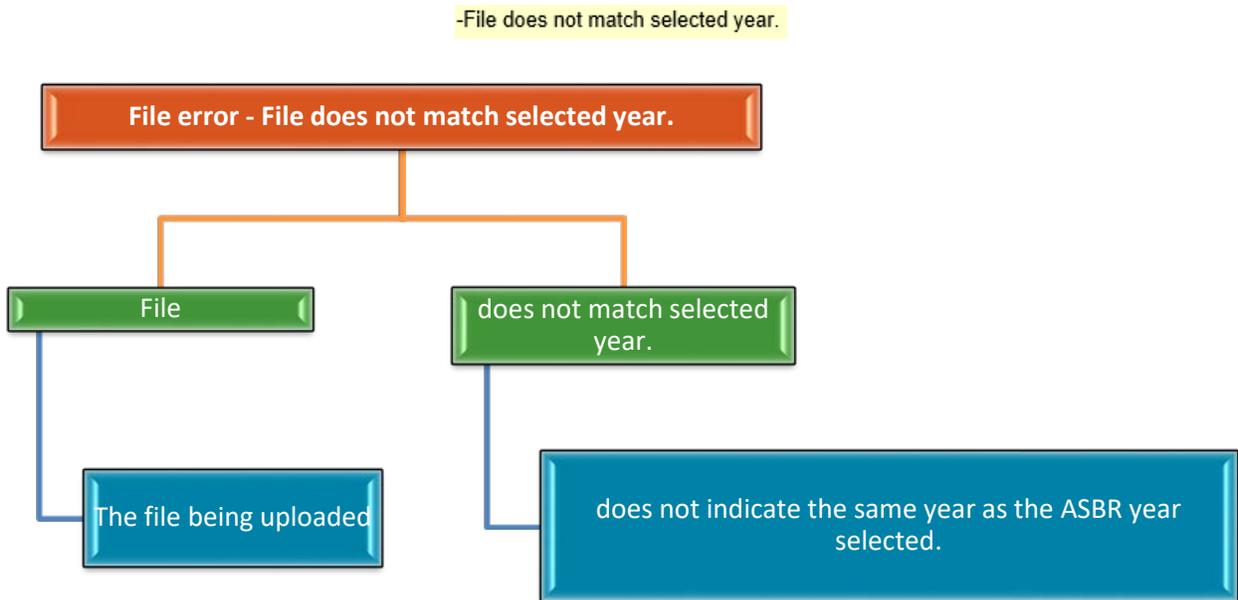


INTERPRETING ERRORS UPON UPLOAD

If the upload file contains errors, lines of yellow information will appear on the screen describing the error details. The following sections detail how to interpret what the error is saying and how to correct the issue.

YEAR

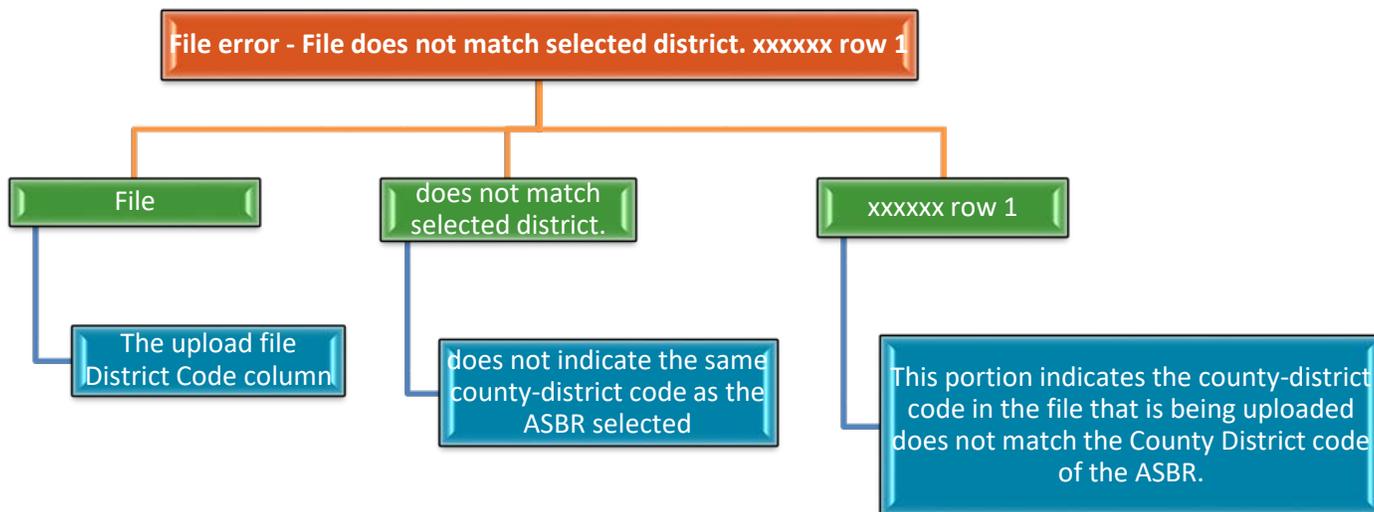
If the Year column does not contain a year that matches the ASBR year selected an example of an error that will appear on file upload screen is:



DISTRICT CODE

If the District column does not contain a County-District code that matches the ASBR year selected an example of an error that will appear on file upload screen is:

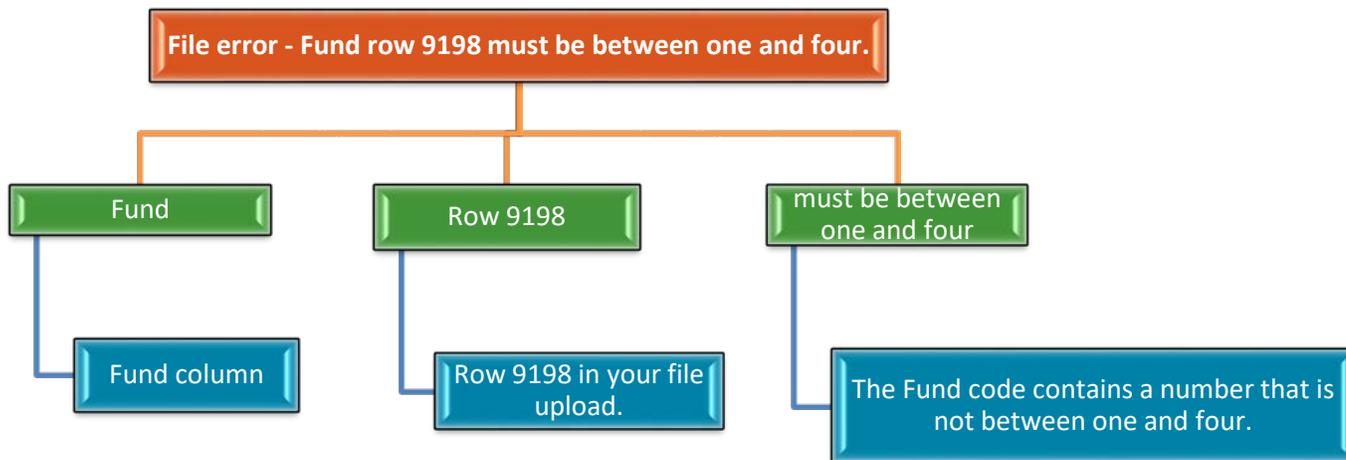
-File does not match selected district. 1090 row 1



FUND

If the Fund column does not contain a valid Fund code which is 1, 2, 3, or 4 for General Fund (1), Special Revenue (Teachers) Fund (2), Debt Service Fund (3), and Capital Projects Fund (4) an example of an error that will appear on file upload screen is:

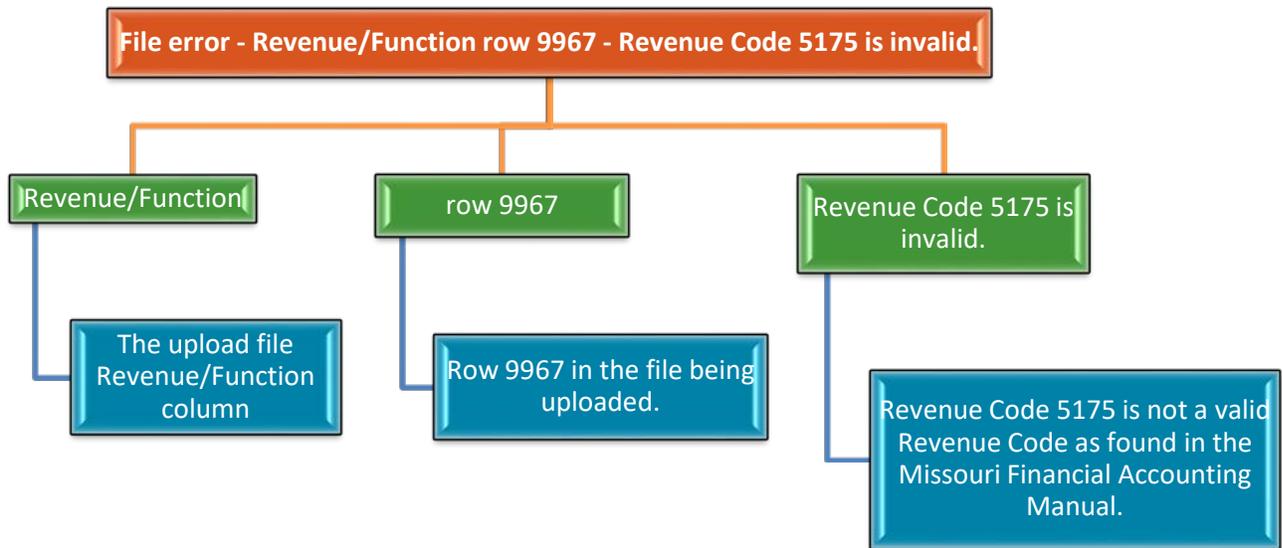
-Fund row 9198 must be between one and four.



REVENUE/FUNCTION CODE

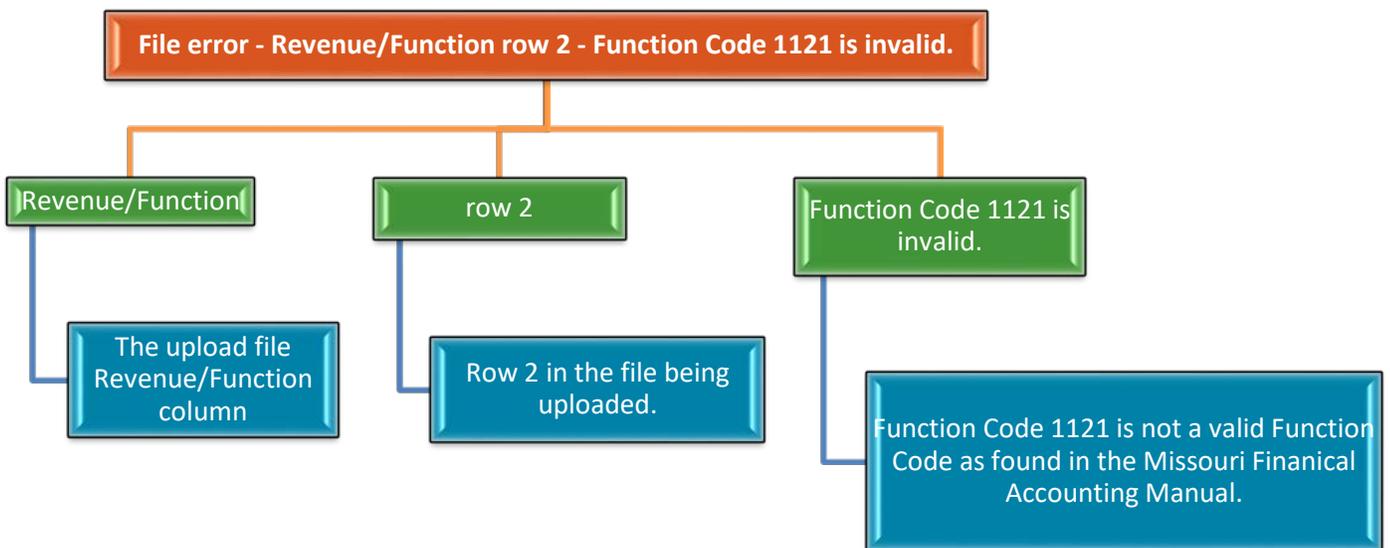
If the Revenue/Function column contains a revenue code that is not valid an example of an error that will appear on file upload screen is:

-Revenue/Function row 9967 - Revenue Code 5175 is invalid.



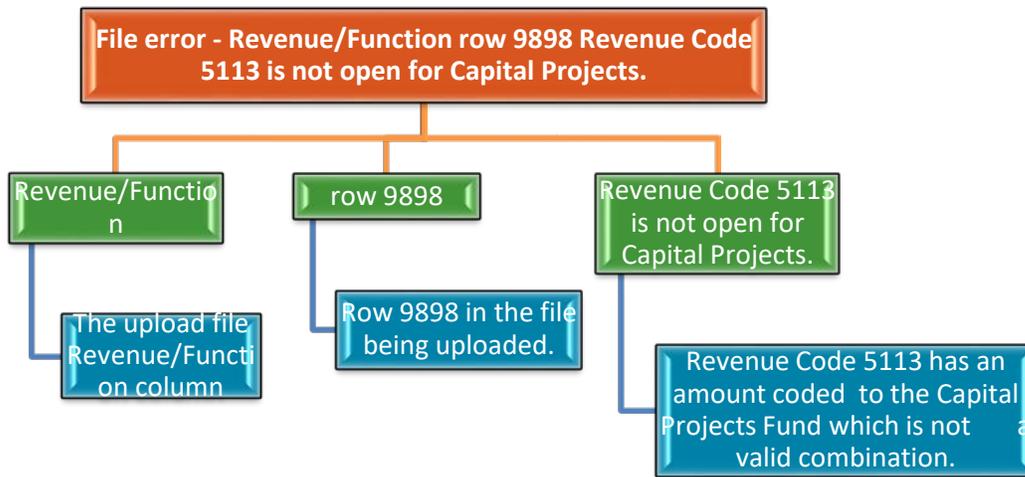
If the Revenue/Function column contains a function code that is not valid an example of an error that will appear on file upload screen is:

-Revenue/Function row 2 - Function Code 1121 is invalid.



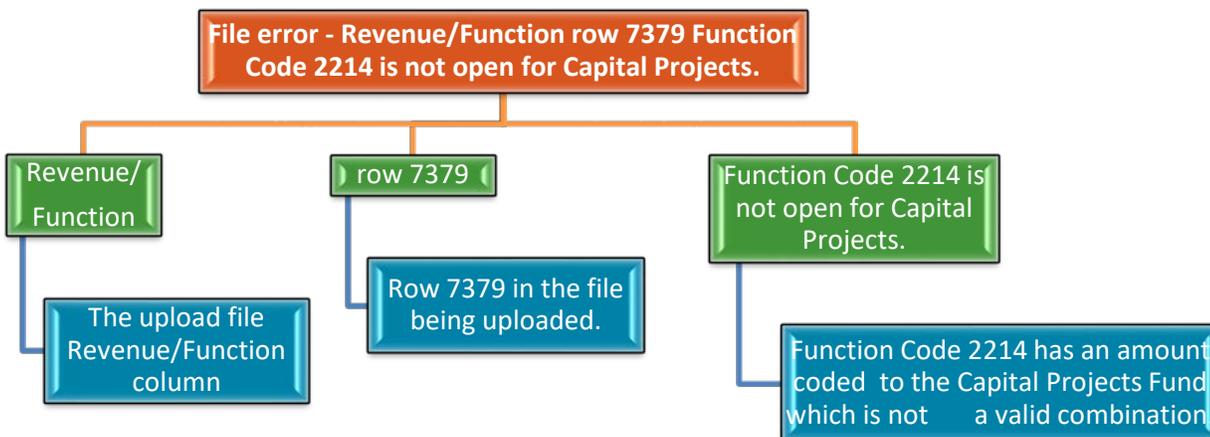
If the Revenue/Function column contains a revenue code coded to a fund that is not valid in conjunction with that fund code an example of an error that will appear on file upload screen is:

-Revenue/Function row 9898 - Revenue Code 5113 is not open for Capital Projects.



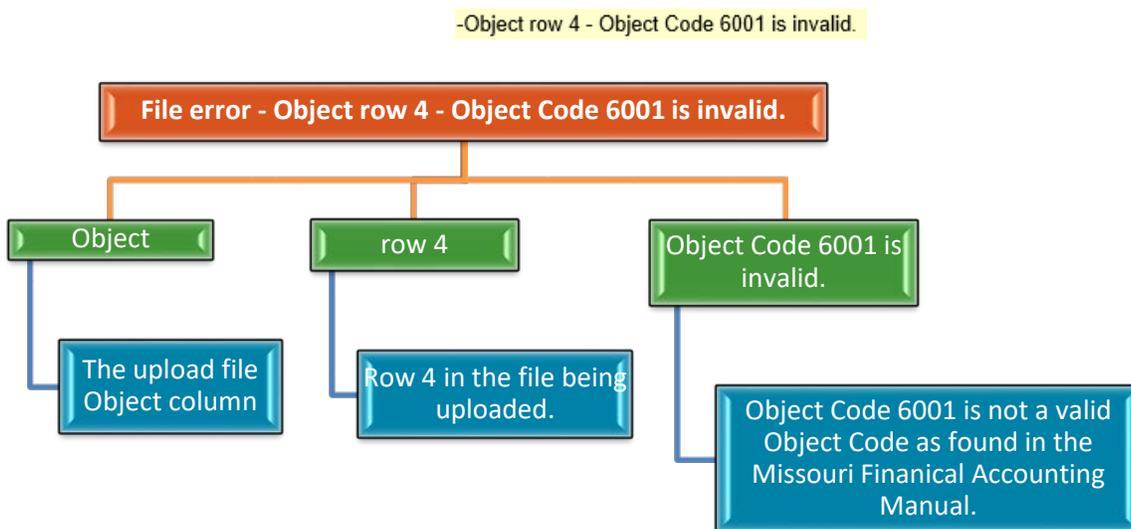
If the Revenue/Function column contains a function code coded to a fund that is not valid in conjunction with that fund code an example of an error that will appear on file upload screen is:

-Revenue/Function row 7379 - Function Code 2214 is not open for Capital Projects.

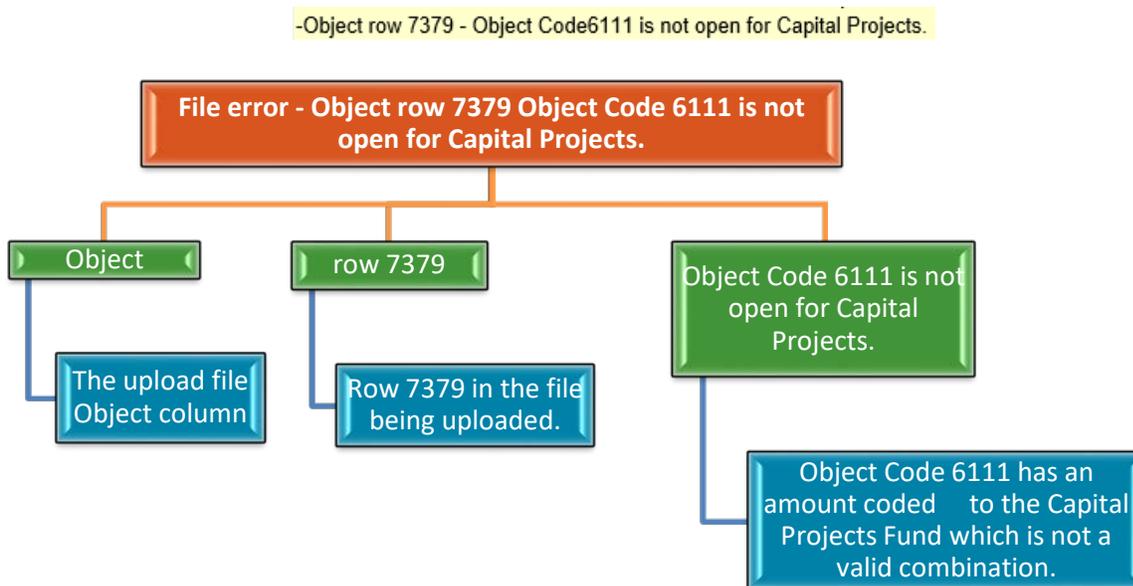


OBJECT CODE

If the Object column contains an object code that is not valid an example of an error that will appear on file upload screen is:

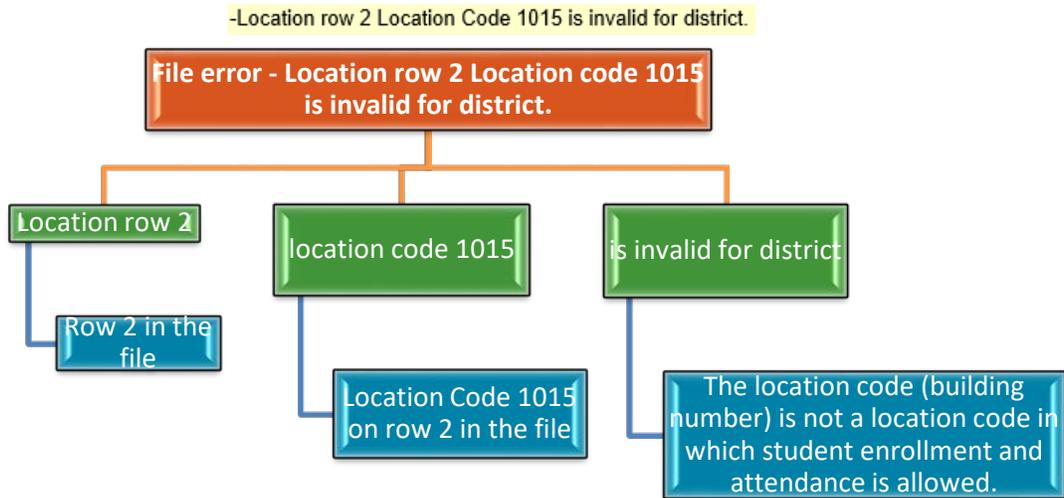


If the Object column contains an object code coded to a fund that is not valid in conjunction with that object code an example of an error that will appear on file upload screen is:



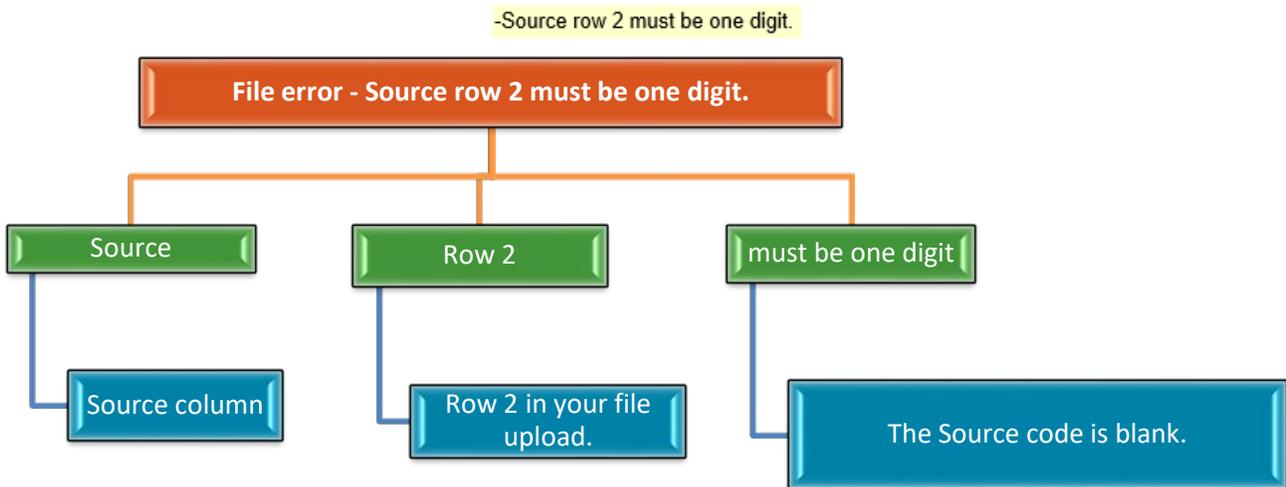
LOCATION CODE

If the Location column contains a building number not assigned to your district or charter school or contains a building number that is not allowed to have enrollment and attendance reported to it, an example of an error that will appear on file upload screen is:



SOURCE OF FUNDS

If the Source column does not contain a valid one digit Source code which is 1, 2, 3, or 4 for Local Funds (Includes Non-Current Sources of Revenue) (1), County Funds (2), State Funds (3), and Federal Funds (4) an example of an error that will appear on file upload screen is:



If the Source column does not contain a valid Source code which is 1, 2, 3, or 4 for Local Funds (Includes Non-Current Sources of Revenue) (1), County Funds (2), State Funds (3), and Federal Funds (4) an example of an error that will appear on file upload screen is:

-Source row 7 must be between one and four.

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

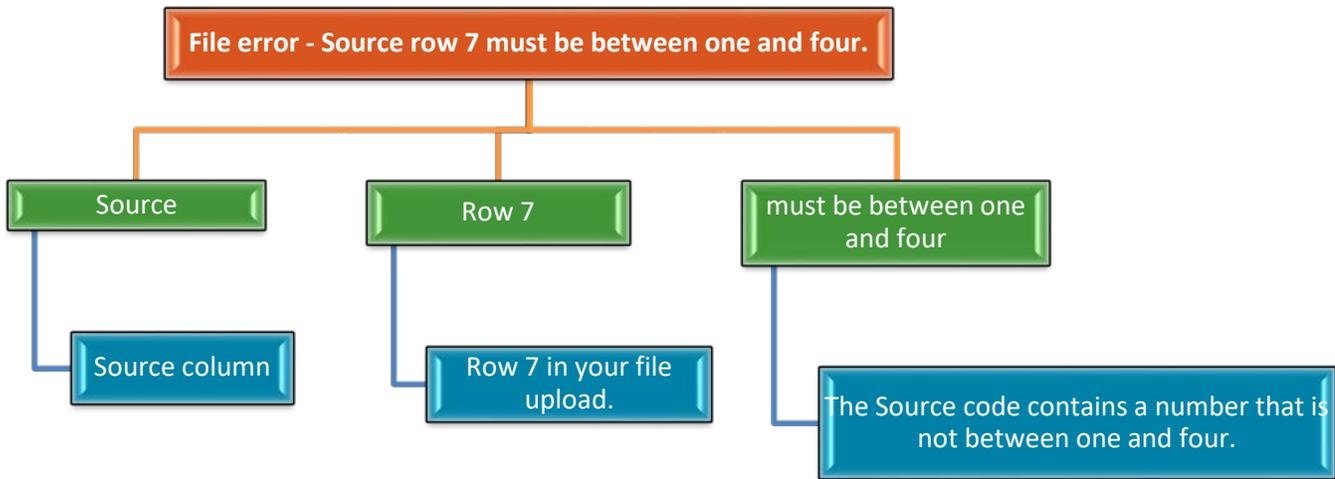
Filter

Revenue 5198 - Miscellaneous Local Revenue	Function	Object
Location	Source	Project

Filter

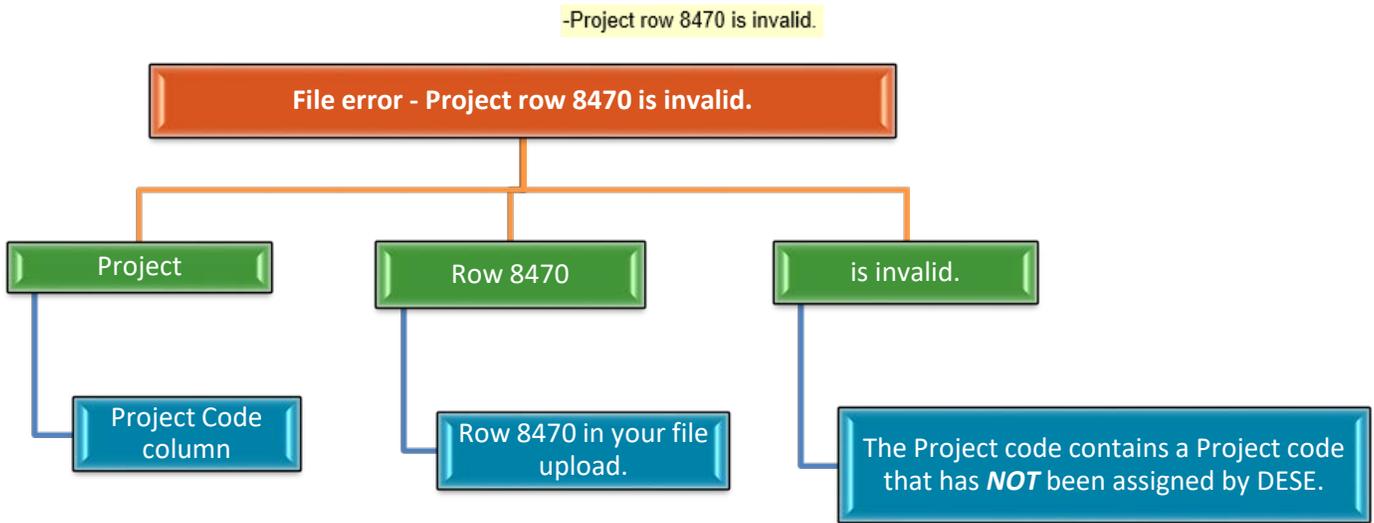
General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund
\$676,145.00	\$103,211.00	\$0.00	\$626,068.00

Save Cancel



PROJECT CODE

If the Project Code column contains Project Codes other than those assigned by DESE an example of an error that will appear on file upload screen is:



If the Project Code column contains Project Codes that is not the required five digits in length, which also indicates it is not a Project code assigned by DESE, an example of an error that will appear on file upload screen is:

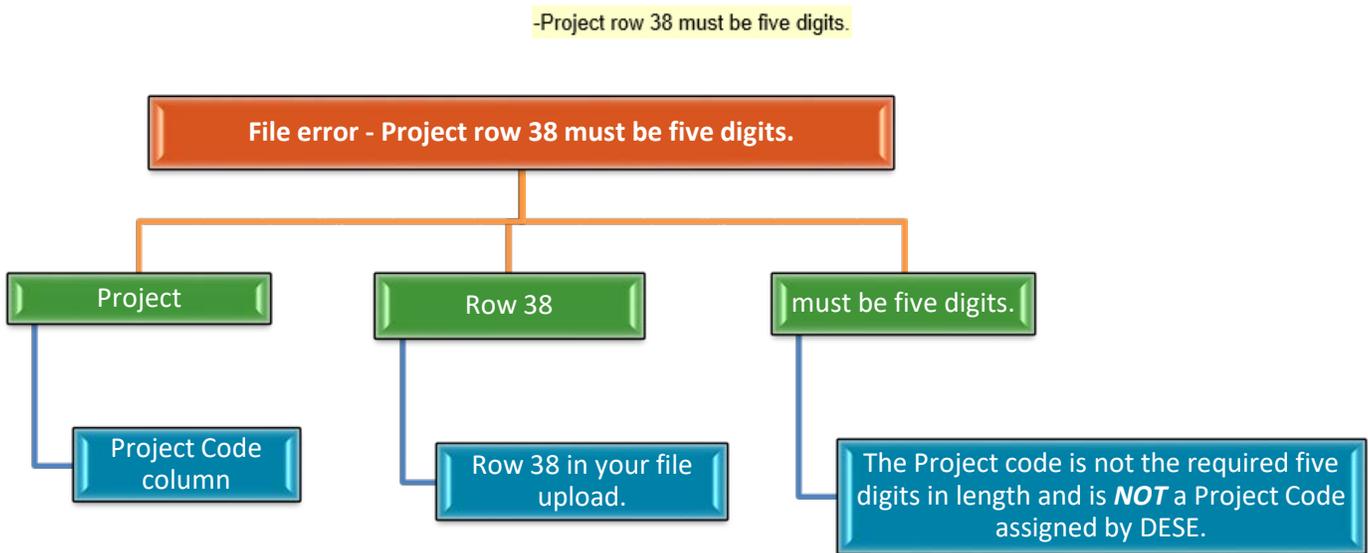


EXHIBIT 2 - MANUALLY AMENDING THE ASBR

Changes that need to be made manually to the ASBR revenue or expenditure codes will now be done through the Amend page. To navigate to the Amend page go to Part II, Part III-A, Part III-B, or Part III-C and in place of the “Save” button there will be an “Amend” button.

When first navigating to the Amend page the screen will appear as follows:


To add a new revenue or expenditure, select the “Add” button.

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

Revenue	Function	Object
<input type="text"/>	<input type="text"/>	<input type="text"/>
Location	Source	Project
<input type="text"/>	<input type="text"/>	<input type="text"/>

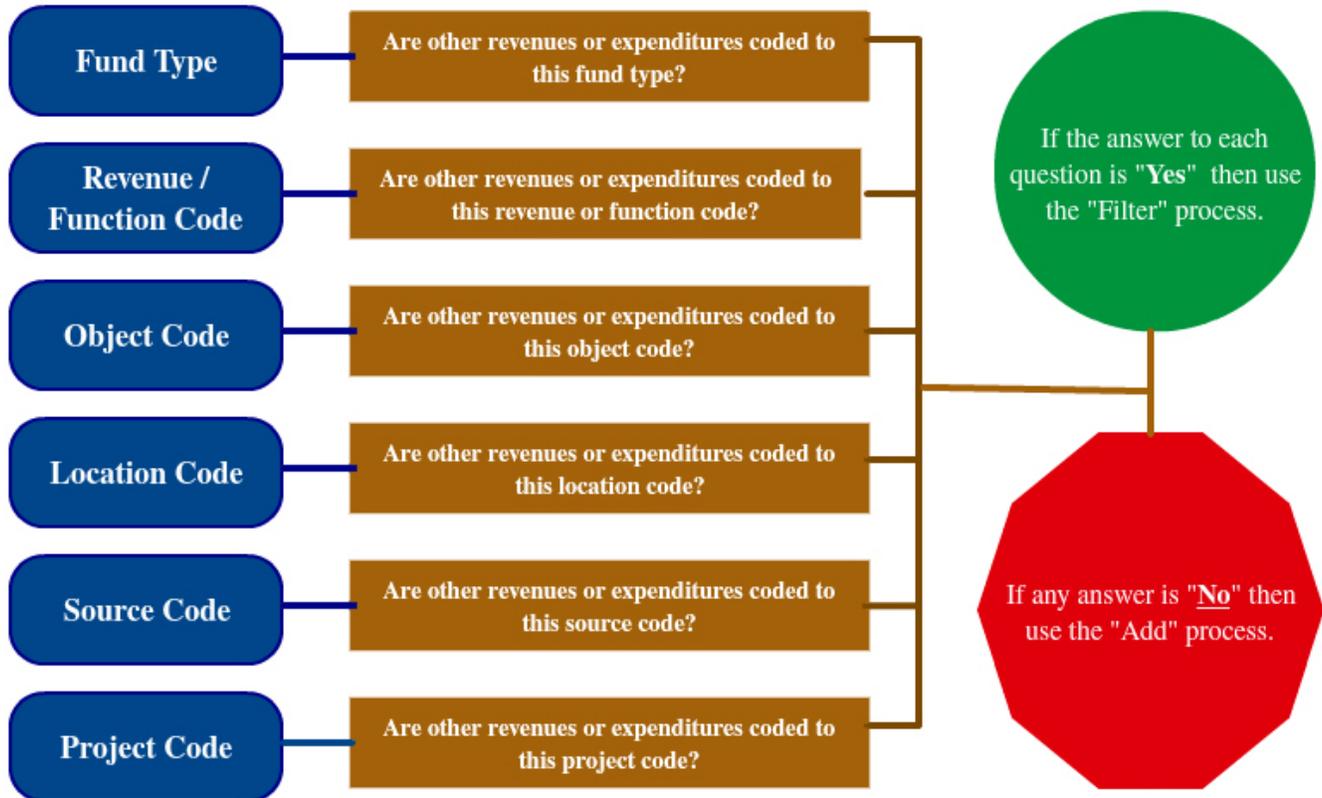
The screen is separated into two areas:

- Add
 - Used to add a new revenue or expenditure code that does not already exist.
 - Nothing coded to the revenue code or function code at all in the version of the ASBR being modified.
- Filter
 - Used to amend an existing revenue or expenditure record.
 - An existing record is a revenue code or function code/object code combination that has a dollar amount coded to it in the version of the ASBR being modified.

Both of these sections are set up to not allow the selection of invalid combinations of funds and codes. For example:

- If a fund is selected then revenue, function, and object codes not open in that fund will be unselectable.
- If a function code is not able to be used in conjunction with certain object codes those object codes will be unselectable.

Manually Amending the ASBR



MANUALLY ADDING A NEW REVENUE TO THE ASBR

1. Navigate to the Amend page by going to Part II, Part III-A, Part III-B, or Part III-C and at the top of the page below the blue header row there will be an "Amend" button.
2. To add a new revenue or expenditure select the "Add" button at the top of the page.

Add

To add a new revenue or expenditure, select the "Add" button.

EXAMPLE OF HOW TO MANUALLY ENTER A REVENUE

Need to enter \$25,000.00 to Revenue Code 5173, General Fund, Location Code 1050.

1. First confirm that nothing is already coded to this combination of fields. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. On the detail report you can see that while there is revenue in Revenue Code 5173 and coded to the General Fund, there is nothing coded to Location Code 1050.

Amend

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5165	Food Service Non-Program	60,740.00				60,740.00
5171	Admissions - Student Activities	4,668,991.00	6,141,366.00		4,837,773.00	15,648,130.00
5172	Bookstore Sales	0.00	0.00		0.00	0.00
5173	Student Organization Membership Dues and Fees	26,195,016.00	0.00		0.00	26,195,016.00
5174	Revenue from Enterprise Activities	0.00	0.00		0.00	0.00

Local Revenues									
Revenue Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
5171	Admissions - Student Activities	3160			\$335,436.00	\$492,234.00	-	\$285,592.00	\$1,113,262.00
5173	Student Organization Membership Dues and Fees	1075			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1080			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1085			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1095			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	3000			\$935,368.00	-	-	-	\$935,368.00
5173	Student Organization Membership Dues and Fees	3020			\$935,368.00	-	-	-	\$935,368.00

2. Select the Add button on the Amend page since this is a unique item to add to the ASBR.
 - a. When you select Add the following screen appears:

Add Fund

Fund	Function	Object
<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue	Location	Source
<input type="text"/>	<input type="text"/>	<input type="text"/>
Project	Amount	
<input type="text"/>	<input type="text"/>	

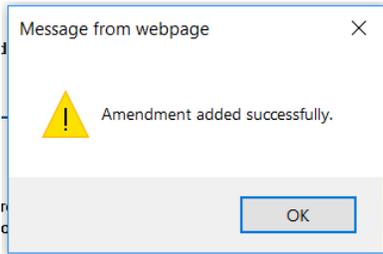
3. Select the Fund.

4. Select the Revenue Code.

5. After selecting the Revenue Code, select the Location Code, if applicable.

6. Enter the amount to add and select Save.

- a. The following window will appear indicating that the revenue data has been amended if done so properly.



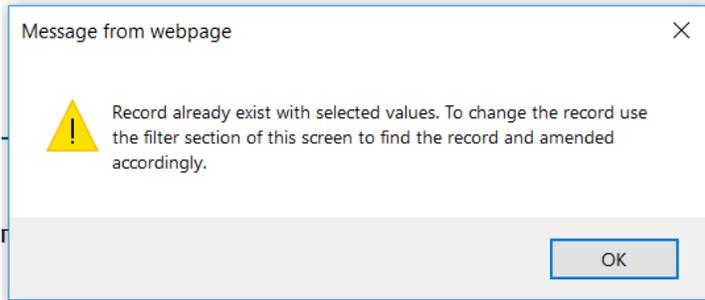
- b. Part II Local Revenue now shows 5173 as having an additional \$25,000.00 coded to the General Fund. (\$26,195,016.00 + \$25,000.00 = \$26,220,016).
- c. The Revenue Detail Report now shows that there is \$25,000.00 coded to Revenue Code 5173 in the General Fund to Location Code 1050.

Amend

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5172	Bookstore Sales	0.00	0.00		0.00	0.00
5173	Student Organization Membership Dues and Fees	26,220,016.00	0.00		0.00	26,220,016.00
5174	Revenue from Enterprise Activities	0.00	0.00		0.00	0.00

Local Revenues									
Revenue Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
5171	Admissions - Student Activities	3160			\$335,436.00	\$492,234.00	-	\$285,592.00	\$1,113,262.00
5173	Student Organization Membership Dues and Fees	1050			\$25,000.00	-	-	-	\$25,000.00
5173	Student Organization Membership Dues and Fees	1075			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1080			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1085			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	1095			\$991,011.00	-	-	-	\$991,011.00
5173	Student Organization Membership Dues and Fees	3000			\$935,368.00	-	-	-	\$935,368.00

- d. If the record already existed and was not unique the following message would appear and indicate you should use the filter section of the screen.



MANUALLY ADDING AN EXPENDITURE

EXAMPLE OF HOW TO MANUALLY ENTER AN EXPENDITURE

Enter \$13,000.00 to the Teachers Fund in Function Code 1151, Object Code 6111, Location Code 1050, Source Code 4, Project Code 46501.

1. First confirm that nothing is already coded to this combination of fields. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. On the detail report you can see that while there are expenditures coded to the Teachers Fund in Function Code 1151, Object Code 6111 in Location Code 1050, but not with a Source Code of 4 or a Project Code of 46501.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1111	Elementary	269,564,915.00	185,565,324.00		17,404,002.00	472,534,241.00
1131	Middle/Junior High	92,517,817.00	56,782,116.00		6,364,773.00	155,664,706.00
1151	Senior High	62,493,968.00	24,404,801.00		6,708,890.00	93,607,659.00
1191	Summer School (Regular)	90,263,975.00	91,405,175.00		0.00	181,669,150.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1111	Elementary	68,740,673.00	68,906,430.00	174,593,169.00	85,509,999.00	57,379,968.00	17,404,002.00	472,534,241.00
1131	Middle/Junior High	21,068,248.00	32,627,646.00	32,996,745.00	29,941,047.00	32,666,247.00	6,364,773.00	155,664,706.00
1151	Senior High	11,317,099.00	9,125,180.00	22,067,945.00	34,483,025.00	9,905,520.00	6,708,890.00	93,607,659.00
1191	Summer School (Regular)	14,811,759.00	35,534,551.00	131,322,840.00	0.00	0.00	0.00	181,669,150.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,474,454.00			452,549,997.00
6112	Certificated - Administrators Salaries	0.00	19,506,514.00			19,506,514.00

Instruction Expenditures									
Function Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
1131	Middle/Junior High	3160		3	\$2,864,193.00	\$1,613,149.00	-	-	\$4,477,342.00
1151	Senior High	1050		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1050		2	\$320,947.00	-	-	-	\$320,947.00
1151	Senior High	1050		3	\$2,940,555.00	\$1,312,967.00	-	-	\$4,253,522.00
1151	Senior High	1075		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1075		2	\$320,947.00	-	-	-	\$320,947.00
1151	Senior High	1075		3	\$3,088,143.00	\$1,483,601.00	-	-	\$4,571,744.00

2. Select the Add button on the Amend page since this is a unique item to add to the ASBR.
 - a. When you select Add the following screen appears:

Add Fund

Fund <input type="text"/>	Function <input type="text"/>	Object <input type="text"/>
Revenue <input type="text"/>	Location <input type="text"/>	Source <input type="text"/>
Project <input type="text"/>	Amount <input type="text"/>	

3. Select the Special Revenue (Teachers) Fund.

Add Fund

Fund General (Incidental) Fund Special Revenue (Teachers) Fund Debt Service Fund Capital Projects Fund <input type="text"/>	Function <input type="text"/>	Object <input type="text"/>
Revenue <input type="text"/>	Location <input type="text"/>	Source <input type="text"/>
Project <input type="text"/>	Amount <input type="text"/>	

4. Select the Function Code.

Add Fund

Fund Special Revenue (Teac Revenue <input type="text"/>	Function 1111 - Elementary 1131 - Middle/Junior High 1151 - Senior High 1191 - Summer School (Regular) 1192 - Juvenile Program 1193 - Alternative Programs 1194 - Residential/Treatment Facilities 1195 - Virtual Instruction 1211 - Gifted & Talented 1221 - Special Education and Related Services 1223 - Coordinated Early Intervening Services 1224 - Proportionate Share Services	Object <input type="text"/>
Project <input type="text"/>		

5. Select the Object Code.

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - Regular Salaries

Location: | Source: |

Project: | Amount: |

Save | Cancel

6111 - Certificated - Regular Salaries
 6112 - Certificated - Administrators Salaries
 6121 - Certificated - Part-Time Salaries
 6122 - Certificated - Other Part-Time Salaries
 6131 - Certificated Supplemental Pay
 6141 - Certificated Unused Leave and/or Severance Pay
 6151 - Classified Salaries Regular
 6152 - Classified Instructional Aide Salaries
 6153 - Classified Substitute Salaries
 6161 - Classified Salaries - Part-Time
 6171 - Classified Employees Unused Leave and/or Severance
 6199 - Salaries - Subtotal
 6211 - Teacher's Retirement

6. Select the Location Code (if applicable).

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - F

Location: 1050 - CENTRAL HIGH | Source: |

Project: | Amount: |

Cancel

1050 - CENTRAL HIGH
 1075 - GLENDALE HIGH
 1080 - HILLCREST HIGH
 1085 - KICKAPOO HIGH
 1095 - PARKVIEW HIGH
 3000 - CARVER MIDDLE
 3020 - CHEROKEE MIDDLE
 3040 - HICKORY HILLS MIDDLE
 3060 - JARRETT MIDDLE
 3080 - PERSHING MIDDLE

7. Select the Source Code.

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - F

Location: 1050 - CENTRAL HIGH | Source: 1 - Local Funds

Project: | Amount: |

Save | Cancel

1 - Local Funds
 2 - County Funds
 3 - State Funds
 4 - Federal Funds

8. Select the Project Code (if applicable).

Add Fund

Fund: Special Revenue (Teac) | Function: 1151 - Senior High | Object: 6111 - Certificated - F

Location: 1050 - CENTRAL HIGH | Source: 1 - Local Funds

Project: 43601 - Career Education EL Civics Grant

Save | Cancel

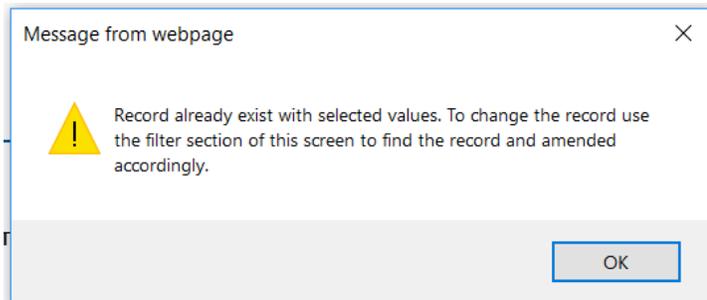
43601 - Career Education EL Civics Grant
 43700 - IDEA Grants
 43701 - Assistive Technology Reimbursement
 43702 - Project Search Grant
 43703 - Special Education Drop Out Prevention
 43704 - Special Education High Need Fund - Federal
 43705 - Special Education SET Training
 43706 - Special Education SWIS
 43707 - State-Wide Collaborative Work Initiative
 43800 - Non- IDEA Special Education Grants
 43801 - State-Wide Collaborative Work Initiative
 44100 - IDEA Entitlement Funds, Part B IDEA
 44200 - Early Childhood Special Education (ECSE)
 44201 - IDEA - 611 ECSE Portion
 44202 - IDEA-619 Preschool Grant
 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
 45200 - Title I.C
 45900 - Twenty-First Century Community Learning Center/Afterschool Grant
 46100 - Title IV.A Student Support and Academic Enrichment
 46200 - Title III LEP
 46201 - Title III Immigrant
 46300 - Homeless Education
 46500 - Title II.A
 46501 - Math and Science Partnerships
 47200 - Child Care Development Fund Grant
 47201 - School Age Community

9. Enter the amount to be added to these codes.

Add Fund

Fund Special Revenue (Teac	Function 1151 - Senior High	Object 6111 - Certificated - F
Location 1050 - CENTRAL HIGH	Source 4 - Federal Funds	
Project 46501 - Math and Sci	Amount 13000	

- a. If the record already existed and was not unique the following message will appear and indicate you should use the filter section of the screen.



- b. Part III-A, Part III-B, and Part III-C will now show updated amounts.
- c. The Detail Report will now show \$13,000.00 coded to the Teachers Fund in Function Code 1151, Object Code 6111, Location Code 1050, Source Code 4, Project Code 46501.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1111	Elementary	269,564,915.00	185,565,324.00		17,404,002.00	472,534,241.00
1131	Middle/Junior High	92,517,817.00	56,782,116.00		6,364,773.00	155,664,706.00
1151	Senior High	62,493,968.00	24,417,801.00		6,708,890.00	93,620,659.00
1191	Summer School (Regular)	90,263,975.00	91,405,175.00		0.00	181,669,150.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1111	Elementary	68,740,673.00	68,906,430.00	174,593,169.00	85,509,999.00	57,379,968.00	17,404,002.00	472,534,241.00
1131	Middle/Junior High	21,068,248.00	32,627,646.00	32,996,745.00	29,941,047.00	32,666,247.00	6,364,773.00	155,664,706.00
1151	Senior High	11,330,099.00	9,125,180.00	22,067,945.00	34,483,025.00	9,905,520.00	6,708,890.00	93,620,659.00
1191	Summer School (Regular)	14,811,759.00	35,534,551.00	131,322,840.00	0.00	0.00	0.00	181,669,150.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,487,454.00			452,562,997.00
6112	Certificated - Administrators Salaries	0.00	19,506,514.00			19,506,514.00

Instruction Expenditures									
Function Code	Name	Location	Source Code	Project Code	General Fund	Special Revenue	Debt Service	Capital Projects	Total
1131	Middle/Junior High	3160		3	\$2,864,193.00	\$1,613,149.00	-	-	\$4,477,342.00
1151	Senior High	1050		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1050		2	\$320,947.00	-	-	-	\$320,947.00
1151	Senior High	1050		3	\$2,940,555.00	\$1,312,967.00	-	-	\$4,253,522.00
1151	Senior High	1050	4	46501	-	\$13,000.00	-	-	\$13,000.00
1151	Senior High	1075		1	\$9,190,201.00	\$3,615,036.00	-	\$1,341,778.00	\$14,147,015.00
1151	Senior High	1075		2	\$320,947.00	-	-	-	\$320,947.00

MANUALLY AMENDING A REVENUE

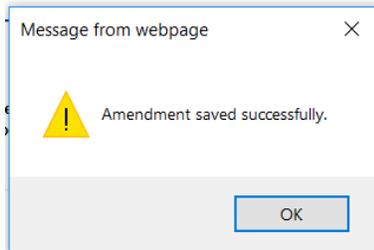
EXAMPLE OF HOW TO MANUALLY AMEND A REVENUE

\$35,000.00 is currently coded to Revenue Code 5198 under the General Fund. This should have been coded to Revenue 5192.

1. First, confirm that both of these revenue codes already have amounts coded to them. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. On the detail report you can see that there is revenue already coded to the General Fund in Revenue Code 5198 and 5192.

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5191	Rentals	632,380.00			0.00	632,380.00
5192	Gifts	525,000.00	0.00	0.00	0.00	525,000.00
5195	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
5196	Net Receipts From Clearing Accounts	0.00	0.00	0.00	0.00	0.00
5198	Miscellaneous Local Revenue	676,145.00	103,211.00	0.00	626,068.00	1,405,424.00
5199	Local - Subtotal	103,052,487.58	63,850,064.18	18,841,437.04	7,847,344.00	193,591,332.80

2. Remove the \$35,000.00 from Revenue Code 5198.
3. Next, select the Amend button,
4. On the Filter section of the screen select Revenue Code 5198 and click the Filter button.
5. Change the amount in the General Fund to remove \$35,000.00 and then select Save (\$676,145.00 – \$35,000.00 = \$641,145.00).
 - a. This window will pop up saying items have been amended successfully if saved in the correct format.



6. Now add the \$35,000.00 to Revenue Code 5192.
7. Select the Amend button.
8. On the Filter section of the screen select Revenue Code 5192 and click the Filter button.

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

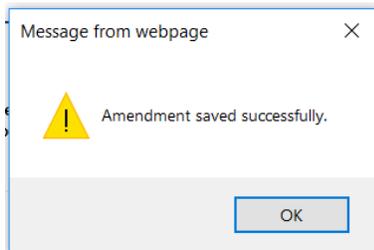
Revenue	Function	Object
5192 - Gifts		
Location	Source	Project

Filter

General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund
\$525,000.00	\$0.00	\$0.00	\$0.00

Save Cancel

9. Change the amount in the General Fund to add \$35,000.00 and then select Save (\$525,000.00 + \$35,000.00 = \$560,000.00).
 - a. This window will pop up saying items have been amended successfully if saved in the correct format.



- b. Amounts will now be changed on Part II to reflect the changes made.

Revenue Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
5191	Rentals	632,380.00			0.00	632,380.00
5192	Gifts	560,000.00	0.00	0.00	0.00	560,000.00
5195	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00
5196	Net Receipts From Clearing Accounts	0.00	0.00	0.00	0.00	0.00
5198	Miscellaneous Local Revenue	641,145.00	103,211.00	0.00	626,068.00	1,370,424.00
5199	Local - Subtotal	103,052,487.58	63,850,064.18	18,841,437.04	7,847,344.00	193,591,332.80

MANUALLY AMENDING AN EXPENDITURE

EXAMPLE OF HOW TO MANUALLY AMEND AN EXPENDITURE

Currently \$47,500.00 is coded to the Special Revenue Fund, Function Code 1221, Object Code 6111, Source Code 4, Location 1050, Project Code 44100. This should have been coded to Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100.

1. A change in function and object code will be needed but all other items will remain the same.
2. Confirm that both of these function codes and object codes already have amounts coded to them. This can be done by verifying on the district's or charter school's financial system or by looking at the Detail report located in the ASBR.
 - a. In this case there are no expenditures coded to the exact combination where the \$47,500.00 needs to be moved.
 - b. The filter process will need to be used first then followed by the add process.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1211	Gifted & Talented	54,136,845.00	39,561,732.00		0.00	93,698,577.00
1221	Special Education and Related Services	245,487,301.00	220,156,100.00		5,982,831.00	471,626,232.00
1223	Coordinated Early Intervening Services	0.00	0.00		0.00	0.00
2324	State and Federal Relations Services	0.00	0.00		0.00	0.00
2329	Other Executive Administration Services	3,515,849.00	4,254,095.00	0.00	0.00	7,769,944.00
2331	Administrative Technology Services	2,404,931.00	1,292,974.00		158,585.00	3,856,490.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certificated Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1211	Gifted & Talented	29,639,331.00	0.00	52,863,750.00	0.00	11,195,496.00	0.00	93,698,577.00
1221	Special Education and Related Services	103,433,370.00	31,739,488.00	274,619,275.00	32,727,730.00	23,123,538.00	5,982,831.00	471,626,232.00
1223	Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2324	State and Federal Relations Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2329	Other Executive Administration Services	2,027,826.00	0.00	4,676,583.00	740,303.00	325,232.00	0.00	7,769,944.00
2331	Administrative Technology Services	62,736.00	0.00	1,230,238.00	1,752,019.00	652,912.00	158,585.00	3,856,490.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,487,454.00			452,562,997.00
6112	Certificated - Administrators Salaries	0.00	19,506,514.00			19,506,514.00
6121	Certificated - Part-Time Salaries	152,666,744.00	162,790,122.00			315,456,866.00

3. Select the Special Revenue Fund, Function Code 1221, Object Code 6111, Source Code 4, Location 1050, Project Code 44100 and click the Filter button.

Amendments

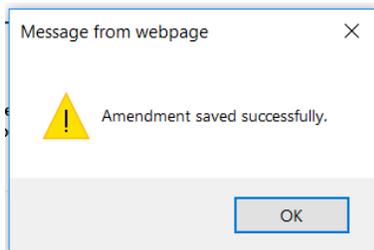
To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

Revenue	Function	Object
<input type="text"/>	1221 - Special Education and Related Services	6111 - Certificated - Regular Salaries
Location	Source	Project
1050 - CENTRAL HIGH	4 - Federal Funds	44100 - IDEA Entitlement Funds, Part B IDEA
<input type="button" value="Filter"/>		

Location	Source	Project	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund
1050 - CENTRAL HIGH	4 - Federal Funds	44100 - IDEA Entitlement Funds, Part B IDEA	\$768,926.00	\$911,684.00	\$0.00	\$0.00

4. Remove the \$47,500.00 from the Special Revenue Fund (\$911,681.00 - \$47,500.00 = \$864,181.00) and select the Save button.
 - a. This window will pop up saying items have been amended successfully if saved in the correct format.



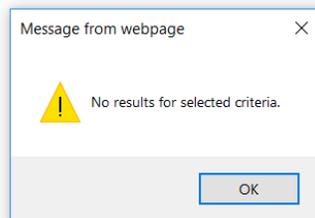
- b. The \$47,500.00 will now be removed from the Special Revenue Fund, Function Code 1221, Object Code 6111, Source Code 4, Location 1050, Project Code 44100.
5. Next, select the Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100 and click the filter button.
 - a. As stated above there are no expenditures coded to this unique combination of codes and if using the filter section of the page the following message will appear:

Amendments

To change how a revenue or expenditure is coded, select from the following drop down menus to filter.
To delete a record, use the filter section of this screen and amend the dollar amount field to zero.

Filter

Revenue	Function	Object
<input type="text"/>	2329 - Other Executive Administration Services	6112 - Certificated - Administrators Salaries
Location	Source	Project
1050 - CENTRAL HIGH	4 - Federal Funds	44100 - IDEA Entitlement Funds, Part B IDEA
<input type="button" value="Filter"/>		



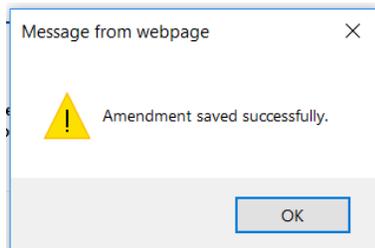
6. Select the Add button on the screen.

7. Select the Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100 and enter \$47,500.00 in the amount field and select Save.

Add Fund

Fund	Function	Object
Special Revenue (Tear ▾)	2329 - Other Executiv ▾	6112 - Certificated - / ▾
Location	Source	
1050 - CENTRAL HIGH ▾	4 - Federal Funds ▾	
Project	Amount	
44100 - IDEA Entitler ▾	47500.00 x	

- a. This window will pop up saying items have been amended successfully if saved in the correct format.



- b. The \$47,500.00 now has been added to the Special Revenue Fund, Function Code 2329, Object Code 6112, Source Code 4, Location 1050, Project Code 44100.

Part III-A Instruction Expenditures Program by Fund

Function Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
1211	Gifted & Talented	54,136,845.00	39,561,732.00		0.00	93,698,577.00
1221	Special Education and Related Services	245,487,301.00	220,108,600.00		5,982,831.00	471,578,732.00
1223	Coordinated Early Intervening Services	0.00	0.00		0.00	0.00
2324	State and Federal Relations Services	0.00	0.00		0.00	0.00
2329	Other Executive Administration Services	3,515,849.00	4,301,595.00	0.00	0.00	7,817,444.00
2331	Administrative Technology Services	2,404,931.00	1,292,974.00		158,585.00	3,856,490.00

Part III-B Instruction Expenditures Program by Object

Function Code	Description	6110 Certified Salaries	6150 Non-Certificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Supplies	6500 Capital Outlay	Total
1211	Gifted & Talented	29,639,331.00	0.00	52,863,750.00	0.00	11,195,496.00	0.00	93,698,577.00
1221	Special Education and Related Services	103,385,870.00	31,739,488.00	274,619,275.00	32,727,730.00	23,123,538.00	5,982,831.00	471,578,732.00
1223	Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2324	State and Federal Relations Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2329	Other Executive Administration Services	2,075,326.00	0.00	4,676,583.00	740,303.00	325,232.00	0.00	7,817,444.00
2331	Administrative Technology Services	62,736.00	0.00	1,230,238.00	1,752,019.00	652,912.00	158,585.00	3,856,490.00

Part III-C Salary & Employee Benefit Expenditures Object by Fund

Object Code	Description	General (Incidental) Fund	Special Revenue (Teachers) Fund	Debt Service Fund	Capital Projects Fund	Total All Funds
6111	Certificated - Regular Salaries	225,075,543.00	227,439,954.00			452,515,497.00
6112	Certificated - Administrators Salaries	0.00	19,554,014.00			19,554,014.00

Manually Amending the ASBR

