SPECIAL EDUCATION FINANCE PRESENTS:

NEW DIRECTORS FINANCE ACADEMY
Cash Management

AUGUST 2020

CASH MANAGEMENT

Missouri
DEPARTMENT OF ELEMENTARY & SECONDARY
EDUCATION™

CASH MANAGEMENT

- Cash Management is the process of requesting, receiving, tracking, and disbursing federal funds.
- Federal funds can only be requested on a reimbursement basis, meaning the expenditure has occurred when funds are requested.
- All federal funds must be tracked separately with a project code.
- All federal funds must “tie” to specific expenditures as the expenditure is coded in the general ledger or through a journal entry correction.
- Federal funds must be disbursed and may not be held.

COMPLIANCE WITH REQUESTING FUNDS

- The monthly general ledgers are compared to payment requests to determine compliance with CMIA.
- Query general ledger for 4 source code and applicable federal project code.
  - 44100 for Part B
  - 44200 for ECSE 611
  - 44201 for ECSE 619
- The amount of expenditures coded in the general ledger at the time of the payment request must equal the payment request amount.

REIMBURSEMENT BASIS

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
September 21, 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTHLY
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	--54,341.00	18,113.64	6,037.88
						SUB TOTAL		18,113.64	6,037.88

Payment Request 1- September 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	54341.00	0.00	0.00	0.00	0.00	0.00	0.00	54341.00
	18113.64	0.00	0.00	0.00	0.00	0.00	0.00	18113.64

NON-REIMBURSEMENT BASIS (OVERPAYMENTS)

MISSOURI SCHOOL DISTRICT A
GENERAL LEDGER
December 21, 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTHLY
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	--54,341.00	30,189.40	6,037.88
						SUB TOTAL		30,189.40	6,037.88

Payment Request 2- December 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	54341.00	0.00	0.00	0.00	0.00	0.00	0.00	54341.00
	36227.28	0.00	0.00	0.00	0.00	0.00	0.00	36227.28

NON-COMPLIANCE

OVERPAYMENTS

- Violating CMIA requires a return of federal revenue with interest.
- Overpayments occur when the payment amount exceeds the expenditures coded in the general ledger as being paid with federal funds at the time of the payment request.
- Interest must be calculated even if it was not actually accrued because the potential was there to earn interest.
- Districts/LEAs may keep any calculated interest up to $500 to offset administrative costs.
- Interest is calculated using the following formula:

Amount of Overpayment	**x**	**Daily Federal Interest Rate**	**x**	**Number of Business Days Overpayment was Held**	**=**	**Interest Due**

COMPLIANCE WITH AUTOMATIC PAYMENTS

- Some payment amounts are unknown upfront and paid automatically (i.e. High Need Fund payment, Assistive Technology Grant, etc.)
- The district/LEA must still "tie" these funds to specific expenditures
- Federal revenue should be tied to specific expenditures through a journal entry correction

JOURNAL ENTRY CORRECTION

- District/LEA receives payment of federal funds.
- A journal entry correction must be completed ON THE DAY FUNDS ARE RECEIVED to recode the expenditure with a 4 source code and a federal project code to "tie" the funds to a specific expenditure.
  - Pick a special education expenditure from the general ledger that was initially coded to a non-federal project code (state, local, or county).
  - Complete journal entry correction to change the funding source of the expenditure.
  - This may require the expenditure line to be split into 2 lines with 2 different funding sources.

Missouri DEPARTMENT OF ELEMENTARY & SECONDARY EDUCATION

Step 1: Receive HNF Federal Funds in Payment Transmittal

Payment Transmittal $4,500.01 3/27/2021

Payment Year: 2020-21 **Month:** March

Deposit Date: 3/27/2021 **Check/EFT Number:** EF003241700658

Deposit Amount: $148,649.12

Revenue Code	Revenue Name	CFDA Number	Federal Award Identification Number (FAIN)	Monthly Payment	Minus Bond Payment Direct Deposit	Net Monthly Payment
5113	Prop C			$ 38,865.19		$ 38,865.19
5311	Basic Formula-State Monies			$ 139,098.00	$51,107.00	$ 87,991.00
5312	Transportation			$ 5,240.00		$ 5,240.00
5314	ECSE-State			$ 2,033.06		$ 2,033.06
5437	Spec Ed High Need Fund-Federal	84027A	H027A170040	$ 4,500.01		$ 4,500.01
5441	Spec Ed Part B Entitlement	84027A	H027A170040	$ 10,019.87		$ 10,019.87
TOTAL				$ 199,756.13	$51,107.00	$ 148,649.13

Step 2: Pick an Expenditure Coded to Non-Federal Account in the General Ledger

GENERAL LEDGER

MONTH: 3/2021 FISCAL YEAR: 2021

FD	FUNC	OBJ	LOC	SRCE	PROG	DESCRIPTION	BUDGET	CURRENT MONTH
FUNCTION CODE 1221: SPECIAL EDUCATION								
02	1221	6111	1050	3	12210	SE CERTIFIED SALARY	135,000.00	15,500.01

Step 3: Journal Entry Correction to Recode to Federal Special Education Account (4 source code and 43703 project code) by the date received

GENERAL LEDGER

MONTH: 3/2021 FISCAL YEAR: 2021

FD	FUNC	OBJ	LOC	SRCE	PROG	DESCRIPTION	BUDGET	CURRENT MONTH
FUNCTION CODE 1221: SPECIAL EDUCATION								
02	1221	6111	1050	3	12210	SE CERTIFIED SALARY	135,000.00	15,500.01

JOURNAL ENTRY CORRECTION

3/27/2021

TRACE #	FD	ACCOUNT CODE	ACCOUNT NAME	POSTING DESCRIPTION	AMOUNT
331	02	1221 6111 1050 3 12210	SE CERTIFIED SALARY	CORRECTION HNF FED FUNDS	-4,500.01
331	02	1221 6111 1050 4 43703	SE CERTIFIED SALARY	CORRECTION HNF FED FUNDS	4,500.01
331	02	1221 6111 1050 3 12210	SE CERTIFIED SALARY	CORRECTION HNF FED FUNDS	11,000.00

JOURNAL ENTRY CONSIDERATIONS

- If a journal entry correction is completed for payroll, must ensure all staff complete the appropriate time and effort documentation.
- If a journal entry correction is completed for equipment, must ensure inventory requirements are met.
- If a journal entry correction is completed for purchased services, must ensure procurement procedures were followed.

COMPLIANCE WITH DISBURSING FUNDS

- Funds must be disbursed as received and not held
- Biggest compliance concern is with summer payroll
- Can’t request all funds in June and then hold summer checks until payroll dates
- Options:
  - Pay Upfront
  - Pay Behind
  - Pay More Staff

OPTION: PAY UPFRONT					
USE THIS OPTION TO CLOSE OUT FISCAL YEAR IN JUNE AND PAY OUT ALL PAYROLL CHECKS IN JUNE					
Payroll	**Payroll Paid with**	**Coded in G/L**	**Project Code**	**Payment Request**	**Payroll Paid to Employee**
June Payroll	Federal Funds	June FY20	44100, 44200, 44201	June	June
July Payroll	Federal Funds	June FY20	44100, 44200, 44201	June	June
August Payroll	Federal Funds	June FY20	44100, 44200, 44201	June	June

OPTION: PAY BEHIND					
USE THIS OPTION TO CLOSE OUT FISCAL YEAR IN JUNE AND PAY OUT CHECKS WITH EACH PAYROLL THROUGH THE SUMMER					
Payroll	**Payroll Paid with**	**Coded in G/L**	**Project Code**	**Payment Request**	**Payroll Paid to Employee**
June Payroll	Federal Funds	June FY20	44100, 44200, 44201	June	June
July Payroll	Federal Funds	June FY20	44100, 44200, 44201	July	July
August Payroll	Federal Funds	June FY20	44100, 44200, 44201	August	August

OPTION: PAY MORE STAFF					
USE THIS OPTION TO NOT WORRY ABOUT FEDERAL FUNDS AND SUMMER PAYROLL					
Payroll	**Payroll Paid with**	**Coded in G/L**	**Project Code**	**Payment Request**	**Payroll Paid to Employee**
May Payroll	Federal Funds	May FY20	44100, 44200, 44201	May	May
June Payroll	State, Local, County	June FY20	12210, 12810	N/A	June
July Payroll	State, Local, County	June FY20	12210, 12810	N/A	June
August Payroll	State, Local, County	June FY20	12210, 12810	N/A	June

ACTIVITY

CASH MANAGEMENT ACTIVITY

Compare the Payment Request Amounts to the Monthly General Ledger to determine if the district/LEA was in compliance with Cash Management for each payment request.

CASH MANAGEMENT ACTIVITY

CASH MANAGEMENT ACTIVITY

Compare the Payment Request Amounts to the Monthly General Ledger to determine if the district/LEA was in compliance with Cash Management for each payment request.

Payment Request #1: October 2019

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	103286.61	0.00	0.00	0.00	0.00	0.00	0.00	103286.61

GENERAL LEDGER
October 2019

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	103,286.61	28,521.65
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	86,250.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	37,500.00	11,250.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	3,750.00	1,300.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	3,750.00	1,250.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	2,500.00	900.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	2,000.00	850.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	5,750.00	2000.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	500.00	0.00
						SUB TOTAL	-816,241.00	245,286.61	74,821.65

Total YTD IDEA: _____ In Compliance? □ Yes □ No

Payment Request #2: December 2019

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	175631.35	0.00	0.00	0.00	0.00	0.00	0.00	175631.35

GENERAL LEDGER
December 2019

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	170,631.35	34,126.27
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	140,000.00	28,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	55,000.00	11,000.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	6,250.00	1,250.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	6,000.00	1,000.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	4,875.00	875.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	4,000.00	800.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	9,750.00	2000.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	500.00	0.00
						SUB TOTAL	-816,241.00	397,006.35	79,051.27

Total YTD IDEA: _____ In Compliance? □ Yes □ No

Payment Request #3: January 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	202489.14	0.00	0.00	0.00	0.00	0.00	0.00	202489.14

GENERAL LEDGER
January 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	200,489.14	33,414.85
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	168,750.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	66,250.00	11,250.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	7,600.00	1,350.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	7,250.00	1,250.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	5,875.00	1,000.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	4,900.00	900.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	10,575.00	825.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	1,025.25	525.25
						SUB TOTAL	-816,241.00	472,714.39	79,265.10

Total YTD IDEA: _____ In Compliance? □ Yes □ No

Payment Request #4: March 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	219366.90	0.00	0.00	0.00	0.00	0.00	0.00	219366.90

GENERAL LEDGER
March 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	210,366.90	6,178.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	226,250.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	88,750.00	11,250.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	10,250.00	1,250.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	9,750.00	1,200.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	7,875.00	1,000.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	6,750.00	850.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	16,500.00	850.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	1,025.25	0.00
						SUB TOTAL	-816,241.00	577,517.15	51,328.00

Total YTD IDEA: _____ In Compliance? □ Yes □ No

Payment Request #5: June 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00

GENERAL LEDGER
June 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	243,741.00	16,750.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	312,500.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	122,500.00	11,500.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	12,750.00	1,350.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	12,500.00	1,250.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	8,000.00	1,000.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	8,500.00	900.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	22,500.00	850.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,495.25	525.00
						SUB TOTAL	-816,241.00	745,486.25	62,875.00

Total YTD IDEA: _____ In Compliance? □ Yes □ No

CASH MANAGEMENT ACTIVITY - ANSWERS

CASH MANAGEMENT ACTIVITY

Compare the Payment Request Amounts to the Monthly General Ledger to determine if the district/LEA was in compliance with Cash Management for each payment request.

Payment Request #1: October 2019

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	103286.61	0.00	0.00	0.00	0.00	0.00	0.00	103286.61

GENERAL LEDGER
October 2019

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	103,286.61	28,521.65
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	86,250.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	37,500.00	11,250.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	3,750.00	1,300.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	3,750.00	1,250.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	2,500.00	900.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	2,000.00	850.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	5,750.00	2000.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	500.00	0.00
						SUB TOTAL	-816,241.00	245,286.61	74,821.65

Total YTD IDEA: $103,286.61 **In Compliance?** ☑ **Yes** ☐ **No**

Payment Request #2: December 2019

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	175631.35	0.00	0.00	0.00	0.00	0.00	0.00	175631.35

GENERAL LEDGER
December 2019

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	170,631.35	34,126.27
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	140,000.00	28,000.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	55,000.00	11,000.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	6,250.00	1,250.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	6,000.00	1,000.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	4,875.00	875.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	4,000.00	800.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	9,750.00	2000.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	500.00	0.00
						SUB TOTAL	-816,241.00	397,006.35	79,051.27

Total YTD IDEA: $170,631.35 **In Compliance?** ☐ **Yes** ☑ **No**

Payment Request #3: January 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	202489.14	0.00	0.00	0.00	0.00	0.00	0.00	202489.14

GENERAL LEDGER
January 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	200,489.14	33,414.85
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	168,750.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	66,250.00	11,250.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	7,600.00	1,350.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	7,250.00	1,250.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	5,875.00	1,000.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	4,900.00	900.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	10,575.00	825.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	1,025.25	525.25
						SUB TOTAL	-816,241.00	472,714.39	79,265.10

Total YTD IDEA: $200,489.14 **In Compliance?** ☐ **Yes** ☑ **No**

Payment Request #4: March 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	219366.90	0.00	0.00	0.00	0.00	0.00	0.00	219366.90

GENERAL LEDGER
March 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	210,366.90	6,178.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	226,250.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	88,750.00	11,250.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	10,250.00	1,250.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	9,750.00	1,200.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	7,875.00	1,000.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	6,750.00	850.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	16,500.00	850.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	1,025.25	0.00
						SUB TOTAL	-816,241.00	577,517.15	51,328.00

Total YTD IDEA: $210,366.90 **In Compliance?** ☐ **Yes** ☑ **No**

Payment Request #5: June 2020

Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00
	243741.00	0.00	0.00	0.00	0.00	0.00	0.00	243741.00

GENERAL LEDGER
June 2020

FD	FUNC	OBJ	LOC	SRCE	PROG		BUDGET	YTD	MONTH
*** FUNCTION 1221 : SE SPECIAL EDUCATION AND RELATED SERVICES									
2	1221	6111	4020	4	44100	SE CERTIFIED SALARIES	-243,741.00	243,741.00	16,750.00
2	1221	6111	4020	3	12210	SE CERTIFIED SALARIES	-345,000.00	312,500.00	28,750.00
1	1221	6151	4020	3	12210	SE SALARY NONCERT	-150,000.00	122,500.00	11,500.00
1	1221	6211	4020	3	12210	SE CERT TEACHER RETIREMENT	-15,000.00	12,750.00	1,350.00
2	1221	6211	4020	3	12210	SE NONCERT TEACHER RETIREMENT	-15,000.00	12,500.00	1,250.00
2	1221	6231	4020	3	12210	SE SOCIAL SECURITY	-10,000.00	8,000.00	1,000.00
1	1221	6232	4020	3	12210	SE MEDICARE	-10,000.00	8,500.00	900.00
2	1221	6241	4020	3	12210	SE MEDICAL INSURANCE	-25,000.00	22,500.00	850.00
2	1221	6410	4020	3	12210	SE SUPPLIES	-2,500.00	2,495.25	525.00
						SUB TOTAL	-816,241.00	745,486.25	62,875.00

Total YTD IDEA: $243,741.00 **In Compliance?** ☑ **Yes** ☐ **No**

CASH MANAGEMENT RESOURCES:

CMIA

https://dese.mo.gov/financial-admin-services/cash-management-plan

Payment Request Due Dates

https://dese.mo.gov/financial-admin-services/special-education-finance/special-education-finance-due-dates

General Ledger Journal Entry Correction Form

https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring

Fiscal Monitoring Guide

https://dese.mo.gov/financial-admin-services/special-education-finance/fiscal-monitoring