

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION  
School Finance Section  
2011-2012 Revisions to the **Missouri Financial Accounting Manual**,  
Revenue Code, Function Code and Object Code Changes Effective **July 1, 2011**

**Revenue Codes**

Code	Title & Description	Placement
		<u>Was:</u> Placed at the discretion of the local board per Section 163.043, RSMo
Placement Change	5319 <b><u>Basic Formula - Classroom Trust Fund</u></b> Amounts received from the Gaming portion of funding for the State Foundation Formula.	<u>Now:</u> Placed at the discretion of the local board except amounts received above 2009-2010 amounts shall only be placed in General (Incidental) or Special Revenue (Teacher) fund per Section 163.043, RSMo
(previous indicated that this code was deleted for FY12)	5424 <b><u>Basic Formula - Federal Budget Stabilization Fund Government Services - ARRA</u></b>	
Delete	5425 <b><u>Classroom Trust Fund – Jobs Bill</u></b> Amounts received through the Classroom Trust Fund Calculation from the Education Jobs Fund program.	
Added	5426 <b><u>Classroom Trust Fund – Jobs Bill</u></b>	General (Incidental) Special Revenue (Teachers)
Delete	5428 <b><u>Basic Formula – Jobs Bill – State School Moneys Fund</u></b> Amounts received through the State Foundation Formula from the Education Jobs Fund program.	
Delete	5429 <b><u>Basic Formula – Jobs Bill – Federal Budget Stabilization Fund</u></b> Amounts received through the State Foundation Formula from the Education Jobs Fund program.	
Add	5437 <b><u>IDEA Grants</u></b> Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
Add	5438 <b><u>Non-IDEA Special Education Grants</u></b> Amounts received for special education initiatives with federal funds other than IDEA funds.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

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Was:

Description Change	5441	<p><b><u>Individuals With Disabilities Act (IDEA)</u></b>                  Amounts received through PL 108-446, 2004, previously known as PL 94-142, "Education of the Handicapped, Act B" (includes Federal portion of the High Need Fund and other small or one time grants as appropriate).</p>	<p>Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.</p>
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Changed to:

**IDEA Entitlement Funds, Part B IDEA**  
 Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.

Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

Delete	5474	<p><b><u>National School Lunch Program Equipment Grants - ARRA</u></b></p>
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**Function Codes**

<b>Code</b>	<b>Title &amp; Description</b>	<b>Placement</b>
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Was:

**Elementary** - Learning experiences that are concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of the world relating to work and life within our culture that should be achieved during the elementary school years. At the LEA's option, this function may be subdivided to indicate kindergarten, language arts, mathematics, social studies, etc.

General (Incidental)  
 Special Revenue (Teachers)  
 Capital Projects

Change:

Description Change	1111	<p><b><u>Elementary</u></b> - Learning experiences that are concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of their awareness of the world relating to work and life within our culture that should be achieved during the elementary school years. At the LEA's option, this function may be subdivided to indicate kindergarten, language arts, mathematics, social studies, etc. Technology used by students in the classroom or that have a student instruction focus should be coded here. (Includes Homebound Instruction for students <b><u>without</u></b> IEP's. Homebound Instruction for students <b><u>with</u></b> IEP's should be coded to 1221.)</p>
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General (Incidental)  
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Was:

**Middle/Junior High** - Learning experiences that are concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, which should be achieved during the middle school years. At the LEA's option, this function may be subdivided to indicate language arts, mathematics, social studies, etc.

General (Incidental)  
 Special Revenue (Teachers)  
 Capital Projects

Change:

Description  
 Change

1131

**Middle/Junior High** - Learning experiences that are concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, which should be achieved during the middle school years. At the LEA's option, this function may be subdivided to indicate language arts, mathematics, social studies, etc. Technology used by students in the classroom or that have a student instruction focus should be coded here. .  
 (Includes Homebound Instruction for students **without** IEP's. Homebound Instruction for students **with** IEP's should be coded to 1221.)

General (Incidental)  
 Special Revenue (Teachers)  
 Capital Projects

Was:

**High School** - Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and the various occupations and/or professions that normally may be achieved during the high school years. At the LEA's option, this function may be subdivided to indicate language arts, mathematics, social studies, contracted satellite education programs, etc.

General (Incidental)  
 Special Revenue (Teachers)  
 Capital Projects

Description  
 Change

1151

Change:

**High School** - Learning experiences concerned with knowledge, skills, appreciation, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and the various occupations and/or professions that normally may be achieved during the high school years. At the LEA's option, this function may be subdivided to indicate language arts, mathematics, social studies, contracted satellite education programs, etc. Technology used by

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students in the classroom or that have a student instruction focus should be coded here. (Includes Homebound Instruction for students **without** IEP's. Homebound Instruction for students **with** IEP's should be coded to 1221.)

Was:

**Mentally Retarded** - Programs for pupils identified as exhibiting significantly sub average general intellectual functioning that exists concurrently with deficits in adaptive behavior and is manifested during the developmental growth of the pupil.

Not used for posting transactions.

Title and Description Change

1220 To:

**Special Education and Related Services** - Instruction specially designed to meet the unique needs of a student with a disability and other such developmental, corrective, and supportive services as required by the student's Individualized Education Program (IEP) through the Individuals with Disabilities Education Act (IDEA).

Not used for posting transactions.

Was:

**Mild/Moderate Mentally Retarded** - Programs for those pupils who benefit from academic instruction, communication and social skill development, and vocational training, but require specialized instruction to realize maximum attainment and meaningful integration into adult society. Moderately Mentally Retarded - Those pupils who benefit from vocational, communication, social and self-care training and limited academic instruction.

General (Incidental)  
 Special Revenue (Teachers)  
 Capital Projects

Title and Description Change

1221 To:

**Special Education and Related Services** - Instruction specially designed to meet the unique needs of a student with a disability and other such developmental, corrective and supportive services as required by the student's Individualized Education Program (IEP) through the Individuals with Disabilities Education Act (IDEA). (Includes Homebound Instruction for students **with** IEP's. Homebound Instruction for students **without** IEP's should be coded to 1111-1151.)

General (Incidental)  
 Special Revenue (Teachers)  
 Capital Projects

Deleted

1222

**Severe/Profound Mentally Retarded** - Programs for pupils who benefit from vocational, functional, communication, and self-care training. Profoundly Mentally Retarded - Those pupils who are capable of very little self-care, have developed limited sensory motor function and must have constant aid and

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supervision to survive.

Add	1223	<p><b><u>Coordinated Early Intervening Services (CEIS)</u></b> - Programs supported with IDEA funds for students who need additional academic support to succeed in their general education environment but who have not been identified as needing special education services.</p>	<p>General (Incidental)                  Special Revenue (Teachers)                  Capital Projects</p>
Add	1224	<p><b><u>Proportionate Share Services</u></b> - Programs and services supported with IDEA funds for home schooled and parentally-placed private/parochial school students with disabilities. This code may <b><u>only</u></b> be used to record those expenditures made to meet the requirements of 34 CFR 300.132-300.144 and Appendix B to Part 300 for the above stated services</p>	<p>General (Incidental)                  Special Revenue (Teachers)                  Capital Projects</p>
Deleted	1230	<p><b><u>Orthopedic Impairment</u></b> - Special learning experiences for pupils identified as having one or more physical handicaps (e.g., the blind, the hearing impaired, the speech impaired, and the crippled).</p>	
Deleted	1231	<p><b><u>Remedial Speech and Language</u></b> - Programs for pupils whose speech or language deviates so far from other individuals in a group that it calls attention to itself, interferes with communication or causes its possessor to be maladjusted.</p>	
Deleted	1232	<p><b><u>Developmental Speech and Language</u></b> - Programs for pupils requiring developmental speech and language services generally evidenced by significantly low maturation level of skills development to the extent that intensive remedial intervention is required.</p>	
Deleted	1233	<p><b><u>Physically Disabled</u></b> - Programs for pupils who have conditions such as cerebral palsy, spina bifida, muscular dystrophy, congenital defects, adventitious defects, and other physical defects in varying degrees requiring special adaptation and modification of school facilities and equipment.</p>	

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Deleted 1234 **Other Health Impaired** - Programs for pupils who are handicapped in their progress because of limited strengths, vitality, and alertness due to chronic health problems such as heart conditions, tuberculosis, rheumatic fever, nephritis, asthma, sickle cell anemia, hemophilia, epilepsy, lead poisoning, leukemia, diabetes or other illness (includes Homebound Instruction).

Deleted 1235 **Partially Seeing** - Programs for pupils whose visual acuity is so limited as to require specific educational compensation of a significant nature in order that the learning needs of the pupil can be adequately met.

Deleted 1236 **Blind** - Programs for pupils whose visual acuity is so limited as to require a comprehensive educational program involving compensatory services including but not limited to large print materials, utilization of recorded materials, mobility training, development of Braille skills, and self-help and daily care skills development.

Deleted 1237 **Hard of Hearing** - Programs for pupils who are hearing impaired to the extent that language, social, and/or academic development is restricted to a significant degree, but who are not eligible for placement in classes for the deaf.

Deleted 1238 **Deaf** - Programs for pupils with no hearing or limited residual hearing sensitivity that is not sufficient to enable understanding of spoken language or to develop language successfully, even with a hearing aid, without specialized instruction.

Deleted 1239 **Deaf-Blind** - Programs for pupils who are totally unable to hear or see and, thus, cannot develop their educational potential without specialized services.

Deleted 1240 **Emotionally/Behaviorally Disturbed** - Special learning experiences for pupils identified as having social and/or emotional problems (e.g., emotionally disturbed and delinquency prone).

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Deleted	1241	<p><b><u>Emotionally Disturbed</u></b> - Programs for pupils who exhibit one or more of the following characteristics over an extended period of time to a marked degree and require special services: difficulties in learning that cannot be explained in intellectual, sensory, or other health factors; difficulties in building or maintaining satisfactory interpersonal relationships with peers, parents, and teachers; the general pervasive mood of unhappiness or depression; and a tendency to develop physical symptoms, pains, or fears associated with personal or social problems.</p>	
		<p><u>Was:</u></p>	
Title Change	1250	<p><b><u>Culturally Different</u></b></p> <p><u>To:</u></p> <p><b><u>Supplemental Instruction</u></b></p>	<p>Not used for posting transactions.</p> <p>Not used for posting transactions</p>
		<p><u>Was:</u></p>	
Title and Description Change	1251	<p><b><u>Culturally Different</u></b> - Special learning experiences for students whose background is so different from that of most pupils that they have been identified as needing additional educational opportunities beyond those provided in the usual school program if they are to be educated to the level of their ability.</p> <p><u>To:</u></p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
		<p><b><u>Supplemental Instruction</u></b> - Special learning experiences for students whose background is so different from that of most pupils that they have been identified as needing additional educational opportunities beyond those provided in the usual school program if they are to be educated to the level of their ability.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
Deleted	1260	<p><b><u>Pupils With Learning Disabilities</u></b> - Special learning experiences for pupils identified as having deficiencies in one or more aspects of the cognitive process and as being underachievers in relation to the general level or mode of their overall abilities.</p>	<p>Not used for posting transactions.</p>
Deleted	1261	<p><b><u>Learning Disability</u></b> - Programs for pupils who have near average, average or above average intelligence but who may manifest mild-to-severe difficulty with perception (the inability to attach meaning to sensory stimuli), conceptualization, language, memory, motor skill, and control of attention.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>

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Deleted	1290	<b><u>Other Special Programs</u></b>	Not used for posting transactions.
Deleted	1291	<b><u>Special Education Summer School</u></b> - Summer school programs provided for pupils with exceptionalities.	General (Incidental) Special Revenue (Teachers) Capital Projects
Deleted	1292	<b><u>Autism</u></b> - Services provided for pupils with a developmental disability that may occur concurrently with other disabilities. Onset occurs during infancy or early childhood and is behaviorally defined to include disturbances in developmental rates and/or sequences; responses to sensory stimuli; speech, language, and cognitive capacities; and capacities to relate to people, events, and objects that adversely affect educational performance.	General (Incidental) Special Revenue (Teachers) Capital Projects
Deleted	1293	<b><u>Traumatic Brain Injury</u></b> - Services provided for pupils with an acquired injury to the brain caused by an external event resulting in total or partial functional disability or psychosocial maladjustment that adversely affects educational performance.	General (Incidental) Special Revenue (Teachers) Capital Projects
Deleted	1294	<b><u>Multiple Disabilities</u></b> - A term referring to physical and/or sensory impairments occurring in combination with each other or concomitantly with other disabling conditions. The combination of these disabilities causes significant educational problems.	General (Incidental) Special Revenue (Teachers) Capital Projects
Deleted	1295	<b><u>Other Special Education Programs</u></b> - Services provided for pupils with disabilities that are not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
Description Change	2225	<p><u>Was:</u></p> <p><b><u>Computer-Assisted Instruction Services</u></b> - Activities concerned with the planning, programming, writing and presenting of educational projects that have been especially programmed for a computer to be used as the principal medium of instruction.</p> <p>Changed To:</p> <p><b><u>Instruction-Related Technology</u></b> – All technology activities and services for the purposes of supporting instruction. Cost associated with the operation and support of computer labs, media centers, computer labs, instructional technology centers, and instructional networks. Computer centers that are primarily dedicated to instruction should be coded to instruction. This includes network support and hardware maintenance and support. Technology used by students in the classroom or that have</p>	

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student instruction focus should be coded to 1111,  
 1131 or 1151 as appropriate.

New	2330	<b><u>Administrative Technology Services</u></b>	Not used for posting transactions.
		<b><u>Administrative Technology Services</u></b> - Activities concerned with supporting the school districts information technology. These activities include cost associated with the administration and supervision of	General (Incidental) Special Revenue (Teachers) Capital Projects
New	2331	technology personnel, system operation, network support services, hardware maintenance and support services and other technology-related administrative cost. Also include professional development cost for administrative technology personnel.	