

Department of Elementary and Secondary Education
School Finance Section
2014-2015 Revisions to the **Missouri Financial Accounting Manual**

Revenue Code, Function Code and Object Code Changes Effective **July 1, 2014**

Revenue Codes			
Action	Code	Title & Description	Placement
		<u>Description Was:</u>	
		<u>Community Services</u>	
Changed	5181	Revenues from activities performed by the LEA as community services, not directly related to providing an education for pupils. Includes local dollars from parents for School Age Childcare and tuition from parents for pre-school students.	Placed by fund according to expenditures for such services.
		<u>Description Changed To:</u>	
		<u>Community Services</u>	
		Revenues from activities performed by the LEA as community services, not directly related to providing an education for pupils. Includes local dollars from parents for School Age Childcare and tuition from parents for pre-school students including Preschool Project tuition.	Placed by fund according to expenditures for such services
Deleted	5453	<u>Title I, Part B - Student Reading Skills Improvement Grants</u>	
Changed	5412	<u>Description Was:</u>	
		<u>Medicaid</u>	
		Amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming.	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.
		<u>Description Changed To:</u>	
		<u>Medicaid</u>	
		Amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. Includes Missouri School District Administrative Claiming (SDAC) and Missouri School District Reimbursement (Direct Therapy Services) revenues.	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.
Reinstated 9-25-2014	5444	<u>National School Lunch Program Equipment Grant</u>	Capital Projects Fund
		Amounts received through the state for food service equipment grants funded from the USDA National School Lunch Program.	

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Changed 5497 Description Was:

Other Federal Revenue

Amounts received from federal sources not listed above (includes Federal Charter School Program Grant, Community Service Grant and Refugee Children’s Improvement Grant).

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

Revenue Codes

Action	Code	Title & Description	Placement
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Description Changed To:

Other Federal Revenue

Amounts received from federal sources not listed above (includes Federal Charter School Program Grant, Community Service Grant, Refugee Children’s Improvement Grant, **and U.S. Treasury interest subsidy**).

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

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Description Changed To:

Tuition, Special Education Program Within the State- Tuition paid for students with an IEP to school districts in the state or state institutions approved by the Department's Office of Special Education

General (Incidental)
Special Revenue (Teachers)

Change 1932 Description Was:

Tuition, Severely Disabled Program Outside of the State and Private Schools - Tuition paid to out of state institutions or private institutions outside of the state approved by the Department Office of Special Education.

General (Incidental)
Special Revenue (Teachers)

Description Changed To:

Tuition, Special Education Program Outside of the State and Private Schools - Tuition paid for students with an IEP to out of state institutions or private institutions in state/out of state approved by the Department Office of Special Education.

General (Incidental)
Special Revenue (Teachers)

Change 1941 Description Was:

Contracted Educational Services - Amounts paid to other school districts for certain cooperative services that are shown as gross expenditures in the receiving district's financial statements (this could include contracted satellite education programs such as foreign language or math courses). Contracted educational services, including educational t.v./satellite programs, would typically be coded to Instructional Services, object code 6311.

General (Incidental)
Special Revenue (Teachers)

Description Changed To:

Contracted Educational Services - Contracted Educational Services - Amounts for certain cooperative services that are shown as gross expenditures in the receiving district's financial statements (this could include contracted satellite education programs such as foreign language or math courses). Contracted educational services, including educational ITV/satellite programs and online classes would typically be coded to Instructional Services, object code 6311.

General (Incidental)
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Function Codes			
Action	Code	Title & Description	Placement

Change

2213

Description Was:

Instructional Staff Training Services - Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit (tuition reimbursement), sabbatical leaves and travel leaves. Those expenditures that fall outside the direction of the board approved school improvement plan.

General (Incidental)
 Special Revenue (Teachers)
 Capital Projects

Description Changed To:

Instructional Staff Training Services - Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Among these activities are in-service training (including mentor teachers), workshops, conferences, demonstrations, school visits, courses for college credit (tuition reimbursement), and travel associated with these trainings. The cost associated with providing substitute teachers in the classroom while the regular teachers attend training should be included in this code. Those expenditures that fall outside the direction of the board approved school improvement plan or above that required by Section 160.530, RSMo, should also be included to this code.

General (Incidental)
 Special Revenue (Teachers)
 Capital Projects

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Function Codes			
Action	Code	Title & Description	Placement
Change	2214	<p><u>Description Was:</u></p> <p><u>Professional Development</u> - Activities designed to contribute to the professional development of staff members during the time of their service to the school system. This code may <u>only</u> be used to record those expenditures made to meet the requirement of Section 160.530, RSMo, to allocate at least one percent (1%) of current year basic formula <u>apportionment</u> minus any amounts received for Classroom Trust Fund and any amount received for Basic Formula ARRA, AND expend 75% of that 1% <u>in the year received</u> for professional development meeting the objectives of a professional development plan that meets the objectives of a <u>board approved</u> school improvement plan.</p> <p><u>Description Changed To:</u></p> <p><u>Professional Development</u> - Activities designed to contribute to the professional development of staff members during the time of their service to the school system. This code may <u>only</u> be used to record those expenditures made to meet the requirement of Section 160.530, RSMo, to allocate at least one percent (1%) of current year basic formula <u>apportionment</u> minus any amounts received for Classroom Trust Fund and any amount received for Basic Formula ARRA, AND expend 75% of that 1% <u>in the year received</u> for professional development meeting the objectives of a professional development plan that meets the objectives of a <u>board approved</u> school improvement plan. The cost associated with providing substitute teachers in the classroom while the regular teachers attend training should be included in this code.</p>	<p>General (Incidental) Special Revenue (Teachers)</p> <p>General (Incidental) Special Revenue (Teachers)</p>
Placement Change	2329	<p><u>Placement Was:</u></p> <p><u>Other Executive Administration Services</u> - Other executive administration services not specifically addressed above.</p> <p><u>Placement Changed To:</u></p> <p><u>Other Executive Administration Services</u> - Other executive administration services not specifically</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p> <p>General (Incidental) Special Revenue (Teachers) Debt Service Fund</p>

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addressed above.

Capital Projects

Object Codes

Action	Code	Title & Description	Placement
Changed	6291	<u>Description Was:</u>	
		<u>Other Employer Provided Services</u> - Amounts paid for employer-provided services such as baby-sitting, day care, parking, etc.	General (Incidental) Special Revenue (Teachers)
		<u>Description Changed To:</u>	
		<u>Other Employer Provided Benefits</u> - Amounts paid for employer-provided benefits such as automobile allowances, moving expenses, day care, parking, fitness classes, on-site clinics, etc.	General (Incidental) Special Revenue (Teachers)
Changed	6311	<u>Description Was:</u>	
		<u>Purchased Instructional Services</u> - Tuition, including vocational tuition, to other districts and non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are services of teachers and paraprofessional personnel and “Performance Contract” activities provided directly to a child. Also included is the payment of local effort pursuant to Section 167.126, RSMO.	General (Incidental) Special Revenue (Teachers)
		<u>Description Changed To:</u>	
		<u>Purchased Instructional Services</u> - Tuition, including vocational tuition, to other districts and non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Includes expenditures associated with online access to instructional programs. Also included is the payment of local effort pursuant to Section 167.126, RSMO.	General (Incidental) Special Revenue (Teachers)
Change	6332	<u>Description Was:</u>	
		<u>Repairs and Maintenance</u> - Expenditures for ordinary repairs and maintenance services that are not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings and equipment. <u>Renovating and remodeling are not included here, but are considered under expenditure object code</u>	General (Incidental)

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6500, Capital Outlay.

Object Codes

Action	Code	Title & Description	Placement
		<u>Description Changed To:</u>	
		<u>Repairs and Maintenance</u> - Expenditures for ordinary repairs and maintenance services that are not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, general equipment, and technology-related equipment. <u>Renovating and remodeling are not included here, but are considered under expenditure object code 6500, Capital Outlay.</u>	General (Incidental)
Changed	6361	<u>Description Was:</u>	
		<u>Communication</u> - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone, fax, Internet, postage machine rental and postage.	General (Incidental)
		<u>Description Changed To:</u>	
		<u>Communication</u> - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone, fax, and voice communication services; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communication services to establish or maintain one-way or two-way video communication via satellite, cable, or other devices; postal communication services to establish or maintain postage machine rentals, postage, express delivery services, and couriers.	General (Incidental)
Placement Change	6398	<u>Placement Was:</u>	
		<u>Other Expenses</u> - Prior year adjustments resulting from differences in the liquidation of accounts payable prior year or corrections to prior year revenue transactions. Function code 2320, Executive Administration Services, or function code 2510, Business Support Services, may be assigned. Also includes student scholarship expenses.	General (Incidental) Special Revenue (Teachers) Capital Projects

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Object Codes			
Action	Code	Title & Description	Placement
		<p><u>Placement Changed To:</u></p> <p><u>Other Expenses</u> - Prior year adjustments resulting from differences in the liquidation of accounts payable prior year or corrections to prior year revenue transactions. Function code 2320, Executive Administration Services, or function code 2510, Business Support Services, may be assigned. Also includes student scholarship expenses</p>	<p>General (Incidental) Special Revenue (Teachers) Debt Service Capital Projects</p>
Changed	6451	<p><u>Description Was:</u></p> <p><u>Resource Materials</u> - Expenditures for periodicals, newspapers, electronic resource (such as compact disk (CD), VCR tapes, audio tapes), kits, etc., for general use by the school library.</p> <p><u>Description Changed To:</u></p> <p><u>Resource Materials</u> - Expenditures for periodicals, newspapers, electronic resource, etc. for general use by the school library. Includes licenses and fees for services such as subscriptions to research materials over the Internet.</p>	<p>General (Incidental)</p> <p>General (Incidental)</p>
Change	6411	<p><u>Description Was:</u></p> <p><u>General Supplies</u> - Expenditures for all supplies for the operation of the LEA, including freight and cartage. <u>If such supplies are handled for resale to pupils, only the net cost of supplies is recorded here.</u></p> <p><u>Description Changed To:</u></p> <p><u>General Supplies</u> - Expenditures for all supplies for the operation of the LEA, including freight and cartage. Include technology-related supplies such as supplies that are typically used in conjunction with technology-related hardware or software; some examples are CDs, flash or jump drives, computer related cables, and accessories related to computers or tablets. Software cost below the capitalization threshold should be reported here. If such supplies are handled for resale to pupils, only</p>	<p>General (Incidental)</p> <p>General (Incidental)</p>

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the net cost of supplies is recorded here.

Object Codes

Action	Code	Title & Description	Placement
Changed	6491	<u>Description Was:</u>	
		<u>Other Supplies and Materials</u> - Expenditures for all other supplies and materials not included above. Examples include food permits, the rental of ice cream machines and summer school food service expenditures (those paid with monies from the Department of Health; function code 3900; revenue code 5481.	General (Incidental)
		<u>Description Changed To:</u>	
		<u>Other Supplies and Materials</u> - Expenditures for all other supplies and materials not included above. Examples include food permits, the rental of ice cream machines, Supper Food Program , and summer school food service expenditures (those paid with monies from the Department of Health; function code 3900; revenue code 5481.	General (Incidental)
Change	6553	<u>Description Was:</u>	
		<u>School Buses - Purchased with Specific Funds</u> - Expenditures for the purchase of school buses, described in the <i>Missouri Minimum Standards for School Buses</i> , which will be reimbursed with grant or entitlement funds received by the district for the purchase of the school buses. These buses are not placed on the School Bus Depreciation Schedule	Capital Projects
		<u>Description Changed To:</u>	
		<u>School Buses - Purchased with Specific Funds</u> - Expenditures for the purchase of school buses, described in the <i>Missouri Minimum Standards for School Buses</i> , which will be reimbursed with grant or entitlement funds received by the district for the purchase of the school buses. These buses should be placed on the depreciation schedule and the program used for the purchase must be selected so proper depreciation can be calculated.	Capital Projects

