

Department of Elementary and Secondary Education
School Finance Section
2015-2016 Revisions to the **Missouri Financial Accounting Manual**

Revenue Code, Function Code, Object Code, and General Ledger Changes Effective **July 1, 2015**

Revenue Codes

Action	Code	Title & Description	Placement
Description and Title Change	5459	<p>Twenty-First Century Community Learning Center/Afterschool Grant Amounts received from the federal government through the state to create centers during non-school hours for grades K-12, which provide students with academic enrichment opportunities, as well as additional activities designed to complement the regular school-day curriculum during hours outside of school (before or after school and/or summer). academic program. These centers also provide families of students enrolled with literacy and educational development opportunities. with the following activities: tutoring, mentoring, homework help, academic enrichment, GED classes, etc.</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.

Function Codes

Action	Code	Title & Description	Placement
Description Change	1200	<p>Special Programs - Instructional activities designed primarily to deal with pupil exceptionalities. The Special Program Service Area includes pre-kindergarten, kindergarten, elementary and secondary service for the Gifted and Talented, Mentally Retarded, Physically Handicapped, Socially and/or Emotionally Handicapped, Culturally Disadvantaged, Pupils with Learning Disabilities, Bilingual Education and Other Special Programs for other types of students. Services provided to students that address specific criteria and/or needs of the student. The Special Program service area includes Gifted, Special Education and Related Services, Supplemental Instruction, and Bilingual Education for grades pre-kindergarten, kindergarten, elementary and secondary.</p>	Not used for posting transactions.

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Action	Code	Title & Description	Placement
Description Change	1220	<u>Special Education and Related Services -</u> 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). Services provided to students with disabilities in accordance with Individualized Education Programs (IEPs) and as required under Part B of the Individuals with Disabilities Education Act (IDEA).	Not used for posting transactions.
Description Change	1221	<u>Special Education and Related Services -</u> 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). Specialized instruction, related services, materials/supplies, equipment, and other support services related to the education of students with disabilities (Includes Homebound Instruction for students <u>with</u> IEPs. Homebound Instruction for students <u>without</u> IEPs should be coded to 1111-1151.)	General (Incidental) Special Revenue (Teachers) Capital Projects
Description Change	1223	<u>Coordinated Early Intervening Services (CEIS) -</u> Programs supported with IDEA Part B federal 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 but who need additional academic supports to succeed in the general education environment. Services supported with IDEA Part B federal 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 but who need additional academic supports to succeed in the general education environment.	General (Incidental) Special Revenue (Teachers) Capital Projects
Description Change	1224	<u>Proportionate Share Services -</u> Programs and services supported with IDEA funds for home schooled and parentally placed private/parochial school students with disabilities. This code may only 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. Services for parentally placed private, parochial, and/or home schooled children with disabilities, ages 5-21, who have been evaluated and determined eligible for special education or related services.	General (Incidental) Special Revenue (Teachers) Capital Projects

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Action	Code	Title & Description	Placement
Description Change	1280	Early Childhood Special Education - Services for young children who are diagnosed with a developmental delay. These pupils are three, four, or five years of age and not enrolled in kindergarten. Services provided to students with disabilities, ages 3-5 (but not yet kindergarten eligible), in accordance with Individualized Education Programs (IEPs) and as required under Part B of the Individuals with Disabilities Education Act (IDEA).	Not used for posting transactions.
Description Change	1281	Early Childhood Special Education – Services provided for pupils with disabilities, which are non-categorical, but based on significant delays in development that affect the pupils’ educational performance. All ECSE reimbursable expenses must be coded to this function code. Specialized instruction, related services, materials/supplies, equipment, and other support services related to the education of students with disabilities, ages 3-5 (but not yet kindergarten eligible), in the ECSE Program. All ECSE reimbursable expenses, except transportation, must be coded to this function code.	General (Incidental) Special Revenue (Teachers) Capital Projects
Title and Description Change	1912	Tuition to Other Districts Outside the State and Private Schools - Payments for tuition to other public school districts outside the state.; to private schools in state/out of state; and educational services agencies outside the state.	General (Incidental) Special Revenue (Teachers)
New Code	1913	Tuition to Private Agencies - Payments for tuition to private agencies or private schools within the state or outside of the state.	General (Incidental) Special Revenue (Teachers)
Title Change	1930	Tuition, Special Education Program Services	Not used for posting transactions.

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Function Codes			
Action	Code	Title & Description	Placement
Title and Description Change	1931	Tuition for Special Education Services Program to other Districts 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. Tuition paid for special education or related services provided to students with disabilities placed within the state at other school districts or cooperatives. This does not include Local Tax Effort (LTE) payments made to other districts or the MO Schools for the Severely Disabled (MSSD), those payments should be coded to 1911.	General (Incidental) Special Revenue (Teachers)
Title and Description Change	1932	Tuition for Special Education Services Program to other Districts 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. special education or related services provided to students with disabilities placed outside of the state at other public school districts.	General (Incidental) Special Revenue (Teachers)
New Code	1933	Tuition for Special Education Services to Private Agencies - Payments for tuition to private agencies or private schools within the state or outside of the state.	General (Incidental) Special Revenue (Teachers)
Description Change	2152	Speech Pathology Services - Activities organized for the identification of children with speech and language disorders; diagnosis and appraisal of specific speech and language disorders; referral for medical or other professional attention necessary to treat speech and language disorders; provision of required speech treatment services; and counseling and guidance of children, parents and teachers, as appropriate. If a student receives speech pathology services as part of their IEP then those expenses should be coded to 1221.	General (Incidental) Special Revenue (Teachers) Capital Projects
Description Change	2529	Other Fiscal Services - Other fiscal services not specifically addressed above. Include Medicaid billing fees in this code.	General (Incidental) Special Revenue (Teachers) Capital Projects

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Function Codes			
Action	Code	Title & Description	Placement
Title Change	2551	<u>Contracted Transportation Services for Students Pupils Transportation Services</u> - The allowable expenses incurred transporting students to/from home and school on contracted vehicles.	General (Incidental) Special Revenue (Teachers) Capital Projects
Title Change	2552	<u>District Operated Non-Disabled Pupil Student Transportation Services</u> - The allowable expenses incurred transporting non-disabled students to/from home and school or to/from an activity or field trip on district operated vehicles (includes drug testing/physicals for bus drivers).	General (Incidental) Special Revenue (Teachers) Capital Projects
Title and Description Change	2553	<u>Contracted Transportation Services for Students w/Disabilities Transportation Services</u> - The allowable expenses incurred transporting students with disabilities on separate routes on contracted vehicles. This expense may reflect transportation services provided during the regular school year, or summer school term, or extended school year (ESY). (Excludes early childhood special education transportation costs, as appropriate, which should be coded to function code 2559 and school bus payments reimbursed by ECSE that must be coded to function code 2559-6553.)	General (Incidental) Special Revenue (Teachers) Capital Projects
Title and Description Change	2554	<u>District Operated Transportation Services for Students w/Disabilities Transportation Services</u> - The allowable expenses incurred transporting students with disabilities on separate routes on district operated vehicles. This expense may reflect transportation services provided during the regular school year, or summer school term, or extended school year (ESY). (Excludes early childhood special education transportation costs, as appropriate, which should be coded to function code 2559 and school bus payments reimbursed by ECSE that must be coded to function code 2599-6533.)	General (Incidental) Special Revenue (Teachers) Capital Projects
Title Change	2555	<u>Payments to Other Districts for Non-Disabled Student Transportation</u> - Amounts paid to another school district for non-disabled student transportation services provided through an interdistrict contract.	General (Incidental)

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Function Codes

Action	Code	Title & Description	Placement
Title and Description Change	2557	<p>School Choice Transportation Costs— Transportation costs incurred based on the public school choice requirements that allow students enrolled in a school identified for school improvement to transfer to a school that has not been identified for school improvement. Title I—ESEA eligible expenditures would be included in this function.</p> <p>School Choice (ESEA)/Proportionate Share (IDEA) Transportation Cost – Includes School Choice (ESEA) and Proportionate Share (IDEA) Transportation Costs which are described as follows:</p> <p>School Choice (ESEA) transportation costs are incurred based on the public school choice requirements that allow students enrolled in a school identified for school improvement to transfer to a school that has not been identified for school improvement.</p> <p>Proportionate Share (IDEA) transportation costs are incurred according to 34 CFR 300.139 to provide proportionate share services for parentally placed private, parochial, and/or home schooled children with disabilities, ages 5-21, who have been evaluated and determined eligible for special education and related services.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects
Description Change	2559	<p>Early Childhood Special Education Transportation Services - The expenses incurred transporting early childhood special education (ECSE) students to/from school or school-related activities. All ECSE reimbursable transportation expenses must be coded to this function code.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects

Expenditure Object Codes

Action	Code	Title & Description	Placement
Description Change	6312	<p>Instructional Program Improvement Services - Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process. Includes fees to access online educational programs that are used by teachers and</p>	General (Incidental) Special Revenue (Teachers)

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students in the instructional process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll. The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.

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Function Codes

Action	Code	Title & Description	Placement
Description Change	6319	<p><u>Other Professional and Technical Services</u> - Services that are professional and technical in nature which have not been specifically addressed above: tax collection, property evaluation services, banking related services, tuition reimbursement, professional development, employee in-service registration fees, bus driver drug testing, bus driver medical examinations, computer technicians and public relation services. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc. Include Medicaid billing fees in this code.</p>	General (Incidental)

General Ledger Codes

Action	Code	Title & Description	Placement
Title Change	1150	<u>Escrowed Restricted Cash</u>	
Title Change	1151	<u>Escrowed Restricted Cash</u> - This account is used for the amount of state aid that is directly deposited into a trustee account through the MO Health and Educational Facilities Authority (MOHEFA) Direct Deposit Program. This account is also used to record transactions relating to crossover refunding bonds.	
Title Change	1610	<u>Reserved Amounts to be Provided for Future Payment of Bond Principal</u>	
Title Change	1611	<u>Reserved Amounts to be Provided for Future Payment of Bond Principal</u> - As bonds are sold, this account is debited with the entire amount necessary to retire the bonds, the offset being a credit to Bonds Payable - Future Years (GL account 2711).	
Title Change	1620	<u>Reserved Amounts to be Provided for Payment of Bond Interest Future Coupon Maturities</u>	

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Action	Code	Title & Description	Placement
Title Change	1621	<u>Reserved Amounts to be Provided for Payment of Bond Interest Future Coupon Maturities</u> - This account is debited with the entire amount of interest payable on outstanding bonds. The offset is a credit to Bond Interest Payable - Future Coupon Maturities (GL account 2731).	
Title Change	1630	<u>Reserved Amounts Available for Payment of Accrued Interest</u>	
Title Change	1631	<u>Reserved Amounts Available for Payment of Accrued Interest</u> - This account is debited with the entire amount of accrued interest received upon the issuance of a bond. The offset is a credit to Accrued Bond Interest Payable (GL account 2142).	
Title Change	1640	<u>Reserved Amounts Available for Payment of Loans</u>	
Title Change	1641	<u>Reserved Amounts Available for Payment of Loans</u> - This account is debited with the entire amount of loan proceeds. The offset is a credit to Loans Payable (GL account 2121).	
New Code	1900	<u>Deferred Outflows of Resources</u>	
New Code	1911	<u>Deferred Outflows of Resources</u> – A consumption of net assets by the LEA that is applicable to a future reporting period.	
New Code	2172	<u>Special Termination Benefits</u> – These are benefits offered for a short period of time to employees in connection with their termination of employment. Special termination benefits are often used as an inducement for early retirement or to address budgetary problems.	
New Code	2900	<u>Deferred Inflows of Resources</u>	

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Action	Code	Title & Description	Placement
New Code	2911	<u>Deferred Inflows of Resources</u> – An acquisition of net assets by the district that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied or (b) the period when the resources are required to be used. When an asset is recorded in district should report a deferred inflow of resources until such time as the revenue becomes available.	
Title Change	3110	<u>Fund Balance</u> / <u>Fund Net Position</u> - This account balance represents total assets less the combination of liabilities and reserves. Credits to this account arise from journal entries to record estimated revenues, and at the end of the year, to close credit balances in appropriation and revenue accounts. Debits arise from journal entries recording appropriations, and at the end of the year, to close debit balances in the appropriation and estimated revenue accounts. Some portions of the fund balance may be restricted as to the use as noted in GL account 3412 - Restricted Fund Balance.	
Code Deleted	3200	<u>Invested Reserves</u> - This account balance represents the appropriation of Fund Balance for the Investment Reserves that follow.	
Code Deleted	3210	<u>Reserve for Investment in Inventories</u>	
Code Deleted	3211	<u>Reserve for Investment in Inventories</u>	
Code Deleted	3220	<u>Reserve for Investment in Capital Asset Inventory</u>	
Code Deleted	3222	<u>Reserve for Investment in Capital Asset Inventory</u>	
Title Change	3400	<u>Restricted Funds</u> <u>Net Position</u>	

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Action	Code	Title & Description	Placement
New Code	3411	<u>Nonspendable Fund Balance</u> - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash, including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.	
Description Change	3412	<u>Restricted Fund Balance</u> - This account balance represents the portion of the fund balance segregated to indicate that assets equal to the amount of the reserve are tied up and are, therefore, not available for appropriation. It is recommended that a separate reserve be established for each special purpose. Examples of the special purposes used in this application include unexpended or carryover amounts for professional development, student scholarships, trust funds, bond proceed balances, self insurance funds and gifts or bequests. The restricted fund balance classification should be reported when legally enforceable constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.	
New Code	3413	<u>Committed Fund Balance</u> - The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action at the district's highest level of decision making authority (generally the governing board). Such constraints can only be removed or changed by the same form of formal action.	

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Action	Code	Title & Description	Placement
New Code	3414	<u>Assigned Fund Balance</u> - The assigned fund balance classification reflects amounts that are constrained by the district's <i>intent</i> to be used for specific purposes, but meet neither the restricted nor committed forms of constraint. Also, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects, and/or permanent funds after nonspendable, restricted, and committed balances have been identified (unless the residual amount is negative, which would require presentation as unassigned fund balance).	
New Code	3415	<u>Unassigned Fund Balance</u> - The unassigned fund balance classification is the residual classification, for the general fund only, after nonspendable, restricted, committed, and assigned balances have been identified. It is also used to report the residual amount for all <i>other</i> governmental funds after nonspendable, restricted, and committed balances have been identified, if the residual amount is negative.	
New Code	3416	<u>Net Investment in Capital Assets</u> - This account is used to record the component of net position invested in capital assets, net of related debt, that represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used only in proprietary funds and entity-wide statements.	
New Code	3417	<u>Restricted Net Position</u> - This account is used to record the component of net position that represents net assets legally restricted by sources internal or external to the organization. This account is to be used only in proprietary funds and entity-wide statements.	
New Code	3418	<u>Unrestricted Net Position</u> - This account is used to record the component of net position that represents net position not classified in accounts 3118 and 3119. This account is to be used only in proprietary funds and entity-wide statements.	

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Page C.2 Fund Code Change

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Special Revenue (Teachers) Fund - The purpose of this fund is to account for revenue sources legally restricted for expenditures for salaries and benefits for teachers and tuition payments to other districts, **private schools, etc.**