

Department of Elementary and Secondary Education  
School Finance Section  
2016-2017 Revisions to the **Missouri Financial Accounting Manual**

Revenue Code, Function Code, Object Code, and General Ledger Changes Effective **July 1, 2016**

Function Codes			
Action	Code	Title & Description	Placement
Title & Description Change	6319	<b>Other Professional and Technical Services</b> - 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.	General (Incidental)
Title & Description Change	6316	<b>Data Processing and Technology Related Services</b> - Services performed by persons, organizations, or another agency qualified to process data or perform technology-related services. This category includes those data processing services purchased from another agency or data processing specialists who are contracted to perform a specific task on a short-time basis services, purchasing and warehousing services, and graphic arts design services.	General (Incidental)
Description Change	6332	<b>Repairs and Maintenance</b> - 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 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)
New Code	6337	<b>Technology-Related Repairs and Maintenance</b> - Expenditures for repairs and maintenance services for technology equipment that are not directly provided by district personnel. This includes ongoing service agreements for technology hardware (e.g. personal computers and servers).	General (Incidental)

Department of Elementary and Secondary Education  
School Finance Section  
2016-2017 Revisions to the **Missouri Financial Accounting Manual**

Revenue Code, Function Code, Object Code, and General Ledger Changes Effective **July 1, 2016**

Function Codes			
Action	Code	Title & Description	Placement
Description Change	6334	<b><u>Rentals - Equipment</u></b> - Expenditures for leasing or renting equipment for both the temporary and long-range use of LEAs. Examples include expenditures for the rental of copy machines, telephone systems and buses that are operated by LEA personnel. <b>Rentals of computers and related equipment should be coded to 6338.</b>	General (Incidental)
New Code	6338	<b><u>Rentals of Computers and Related Equipment</u></b> - Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.	General (Incidental)
Description Change	6411	<b><u>General Supplies</u></b> - Expenditures for all supplies for the operation of the LEA, <b>(other than those listed in 6412)</b> including freight and cartage. <del>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 the net cost of supplies are recorded here.</del>	General (Incidental)
New Code	6412	<b><u>Supplies - Technology-Related</u></b> - Include technology-related supplies that are typically used in conjunction with technology-related hardware or software and technology-related items that fall below the capitalization threshold. Include any CD's, flash or jump drives, computer related cables, monitors, computer accessories, software, e-readers, iPads, tablets, and computers that fall below the capitalization threshold.	General (Incidental)

Department of Elementary and Secondary Education  
School Finance Section  
2016-2017 Revisions to the **Missouri Financial Accounting Manual**

Revenue Code, Function Code, Object Code, and General Ledger Changes Effective **July 1, 2016**

Function Codes			
Action	Code	Title & Description	Placement
	6541	<p><b><u>Regular Equipment</u></b> - Expenditures for the initial, addition of and replacement of equipment items, such as furniture and machinery. <del>Expenditures for two-way radios, fax machines, satellite dishes and cellular phones, and expenditures for technology-related equipment and technology infrastructure should be reported here. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology-related supplies should be coded to 6411.</del> Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 6411. In order to differentiate between initial or additional equipment purchases and replacement equipment purchase, it is recommended that subaccounts be established with those titles.</p>	Capital Projects
New Code	6543	<p><b><u>Technology-Related Hardware</u></b> - Expenditures for technology-related equipment and technology infrastructure. These cost include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals and devices. Technology-related supplies should be coded to 6412.</p>	Capital Projects
New Code	6544	<p><b><u>Technology Software</u></b> - Expenditures for purchased software used for the educational or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to 6412.</p>	Capital Projects