

Department of Elementary and Secondary Education
School Finance Section
2017-2018 Revisions to the **Missouri Financial Accounting Manual**

Revenue Code, Function Code, Object Code, and General Ledger Changes Effective **July 1, 2017**

Revenue Codes			
Action	Code	Title & Description	Placement
Descr. Change	5111	<p><u>Taxes, Current Ad Valorem</u> Amounts derived from taxing real and personal property within the district for the current year. Includes protested taxes received in the current fiscal year.</p> <p>Includes amounts generated from locally assessed railroad and utility property.</p>	Placed in each fund in the same proportion as the fund tax levy is to the total adjusted tax levy. The apportionment must be carried to six decimal places rounded back to five.
Title Change	5121	<p><u>Regular Day School Tuition (K-12) Received from Individuals</u> Amounts received for over-age and non-legally assigned students attending regular-day school in the district. Regular term tuition received from other LEAs is coded to 5811.</p>	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.
Title Change	5122	<p><u>Summer School Tuition (K-12) Received from Individuals</u> Amounts received for resident and non-resident students attending summer school in the district and for which state aid will not be claimed. Summer school tuition received from other LEAs is coded to 5812.</p>	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.
Title Change	5382	<p><u>Missouri Preschool Project Program</u> Amounts received from the state for early childhood (three and four year old children) programs to prepare children for success upon entering kindergarten (see Section 313.835, RSMo).</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.
Title Change	5451	<p><u>Title I, ESEA—Improving the Academic Achievement of the Disadvantaged - Title I</u> Amounts received through the state for Title I, Part A, Improving Basic Programs, Title I, 1003(a) Part A, School Improvement, Title I, Part D, Neglected or Delinquent to help educationally disadvantaged students meet high academic standards.</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.
Title Change	5452	<p><u>Title I, Part C—Migrant Education - Title I.C</u> Amounts received through the state for supplementary services to children of migrant workers to assist them in overcoming academic problems associated with multiple relocations.</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.

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New Code	5461	<p><u>Title IV.A Student Support and Academic Enrichment</u> Amounts received through the state for improving students' academic achievement by providing all students with access to a well-rounded education; improving school conditions for student learning; and improving the use of technology and digital literacy of all students.</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.
Title Change	5462	<p>Title III, ESEA—English Language Acquisition and Academic Achievement - Title III Amounts received through the state for teaching English to limited English proficient children and for learners, including immigrant children.</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.
Title Change	5463	<p>Education for Homeless Children and Youth - Homeless Education Amounts received through the state for supplementary services to improve the effectiveness of education of homeless children and youth. Funded through the Stewart B. McKinney Homeless Children and Youth Act.</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.
Title Change	5465	<p>Title II, Part A & B, ESEA—Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships - Title II.A Amounts received through the state to improve student achievement consistent with the Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders. for improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals in schools as well as amounts received to improve the academic achievement of students in the areas of mathematics and science.</p>	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. (If the flexibility option is used then money may be placed in the Capital Projects Fund in accordance with the flexibility budget).

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Action	Code	Title & Description	Placement
Title Change	5492	<p>Title VI, Part B—Rural Education Initiative - Title V.B, Rural Education Achievement Program (REAP) Amounts received directly from federal or from federal through the state to address the unique needs of rural school districts that receive federal Title program allocations in amounts too small to be effective in meeting their intended purposes.</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.
Code Deleted	5495	<p>Rebuild Missouri Schools – ARRA Amounts received through the state for school districts eligible for funding under the Rebuild Missouri Schools Program and funded from American Recovery and Reinvestment Act.</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
Descr. Change	1111	<p>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. 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.)</p> <p>For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects

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Action	Code	Title & Description	Placement
Descr. Change	1131	<p><u>Middle/Junior High</u> - 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.</p> <p>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.)</p> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
		<p><u>High School</u> - 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 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.)</p> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
Descr. Change	1151	<p><u>High School</u> - 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 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.)</p> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
		<p><u>High School</u> - 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 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.)</p> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>

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Action	Code	Title & Description	Placement
Descr. Change	2142	<p><u>Psychological Testing Services</u> - Activities concerned with administering psychological tests, standardized tests and inventory assessments of ability, aptitude, achievement, interests and personality and their interpretation for pupils, school personnel and parents. Any costs associated with identifying or testing students to determine eligibility for special education services should be coded to 1221, as well as the costs associated with providing services through an IEP.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
Descr. Change	2143	<p><u>Psychological Counseling Services</u> - Activities that take place between a school psychologist or other qualified person as counselor and one or more pupils as counselee in which the pupils are helped to perceive, clarify, solve and resolve problems of adjustment and interpersonal relationships. Any costs associated with identifying or testing students to determine eligibility for special education services should be coded to 1221, as well as the costs associated with providing services through an IEP.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
Descr. Change	2144	<p><u>Psychotherapy Services</u> - Activities that provide a therapeutic relationship between a qualified mental health professional and one or more pupils, in which the pupils are helped to perceive, clarify, solve and resolve emotional problems or disorders. Any costs associated with identifying or testing students to determine eligibility for special education services should be coded to 1221, as well as the costs associated with providing services through an IEP.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
Descr. Change	2149	<p><u>Other Psychological Services</u> - Other activities concerned with psychological services not specifically addressed above. Any costs associated with identifying or testing students to determine eligibility for special education services should be coded to 1221, as well as the costs associated with providing services through an IEP.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>

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Action	Code	Title & Description	Placement
Descr. Change	2153	<p><u>Audiology Services</u> - Activities organized for the identification of children with hearing loss, determination of the range, nature and degree of hearing function; referral for medical or other professional attention as appropriate for treating hearing impairments; treatment of language impairments; involvement of auditory training, speech reading (lip reading) and speech conservation as necessary; creation and administration of programs of hearing conservation; and counseling and guidance of children, parents and teachers, as appropriate. Any costs associated with identifying or testing students to determine eligibility for special education services should be coded to 1221, as well as the costs associated with providing services through an IEP.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
Descr. Change	2159	<p><u>Other Speech Pathology and Audiology Services</u> - Other activities concerned with speech pathology and audiology services not specifically addressed above. Any costs associated with identifying or testing students to determine eligibility for special education services should be coded to 1221, as well as the costs associated with providing services through an IEP.</p>	<p>General (Incidental) Special Revenue (Teachers) Capital Projects</p>
Descr. Change	2214	<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 only 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. Expenditures must meet 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 or travel and food for a regular teacher to attend training should be included in this code. Expenditures for providing food for in-house training cannot be included. See the Missouri Professional Learning Guidelines for more detailed information.</p>	<p>General (Incidental) Special Revenue (Teachers)</p>

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Action	Code	Title & Description	Placement
Descr. Change	2225	<p><u>Instruction-Related Technology</u> - All technology activities and services for the purposes of supporting instruction. Cost associated with the operation and support of computer labs, media centers, 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 student instruction focus should be coded to 1111, 1131 or 1151 as appropriate.</p> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects
Descr. Change	2331	<p><u>Administrative Technology Services</u> - Activities concerned with supporting the school districts information technology. These activities include cost associated with the administration and supervision of 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.</p> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects
Title Change	2400	<p><u>Support Services - Building Level Administration</u> - Activities concerned with overall administrative responsibility for a single school or a group of schools.</p>	Not used for posting transactions.

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Action	Code	Title & Description	Placement
Descr. Change	6312	<p><u>Instructional Program Improvement Services</u> - 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 students in the instructional process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll. <u>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.</u></p>	General (Incidental) Special Revenue (Teachers)
Descr. Change	6316	<p><u>Data Processing and Technology Related Services</u> - Services performed by persons, organizations, or another agency qualified to process data or perform technology-related services. This includes data processing services, purchasing and warehousing services, and graphic arts design services.</p> <p>For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	General (Incidental)
Descr. Change	6337	<p><u>Technology-Related Repairs and Maintenance</u> - 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).</p> <p>For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	General (Incidental)
Descr. Change	6338	<p><u>Rentals of Computers and Related Equipment</u> - Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.</p> <p>For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage</p>	General (Incidental)

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Action	Code	Title & Description	Placement
Descr. Change	6361	<p>Communication - Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone 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.</p> <p>For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	General (Incidental)
Descr. Change	6412	<p>Supplies - Technology-Related - 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. Subscription fees for software not for student use should also be included here.</p> <p>For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	General (Incidental)
Descr. Change	6486	<p>Gasoline/Diesel - Expenditures for gasoline/diesel purchased in bulk from a jobber or periodically from a service station. Cost for the purchase of compressed natural gas used to operate vehicles, including school buses, should be coded here.</p>	General (Incidental)

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Descr. Change	6543	<p><u>Technology-Related Hardware</u> – 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> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	Capital Projects
Descr. Change	6544	<p><u>Technology Software</u> – 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> <p style="background-color: yellow;">For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	Capital Projects