

**Department of Elementary and Secondary Education
School Finance Section
2018-2019 Revisions to the Missouri Financial Accounting Manual
Preliminary Changes**

**Revenue Code, Function Code, Object Code, and General Ledger Changes
Effective July 1, 2018**

This document contains the changes known at this time for the FY 2019 Missouri Financial Accounting Manual. This document will be revised periodically as additional changes become firm.

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.
		<p><u>Revenue From Enterprise Activities</u> Revenue from vending machines, soft drink machines, miscellaneous district petty cash funds, and so on, not related to the regular food service program. These revenues are normally associated with activities at the building level that generate incremental local revenues for building/program/staff use, but may include revenue that benefits the general operations of the district.</p>	
Descr. Change	5181	<p><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 daycare. and tuition from parents for pre-school students including Preschool Project tuition.</p>	Placed by fund according to expenditures for such services.
		<p><u>Preschool Tuition</u> Local dollars received for preschool students' tuition/scholarships including Missouri Preschool Project tuition/scholarships.</p>	
Code Deleted	5322	<u>Career Education/At-Risk</u>	
Title Change	5332	<u>Career Education</u> <u>State Career and Technical Education (CTE)</u>	
Code Deleted	5359	<u>Career Education Enhancement Grant</u>	

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Action	Code	Title & Description	Placement
Title Change	5366	<p>MO Department of Economic Development (DED) Energy Loan Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, 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	5427	<p>Perkins Basic Grant Career Education Federal Perkins Grant 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.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects
Descr. Change	1131	<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 IEPs. Homebound Instruction for students with IEPs should be coded to 1221.) For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.</p>	
New Code	1193	<p>Alternative Programs - Alternative education programs that focus on the educational needs of students at risk of failing or dropping out of school because of academic, behavioral, or situational factors.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects
New Code	1194	<p>Residential - Cost incurred by the district to provide instructional services to a residential facility. This includes hospitals and treatment facilities of various kinds.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects

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Action	Code	Title & Description	Placement
New Code	1195	Virtual Instruction – Cost incurred by the district to provide virtual instruction.	General (Incidental) Special Revenue (Teachers) Capital Projects
Descr. Change	1331	Family and Consumer Sciences Education - Family and Consumer Sciences and Human Services Education prepares students for a variety of careers and advanced college or technical training including culinary arts, hospitality and tourism, child development, apparel and textiles, interiors and housing, human development/relationships, career development and entrepreneurship; while integrating soft skills, 21 st skills, and balancing work and family responsibilities. essential employment and balancing work and family responsibilities. FCS is concerned with the work of the family the recurring, practical problems of home and family and preparing students for work.	General (Incidental) Special Revenue (Teachers) Capital Projects
Title & Descr. Change	1361	Skilled Technical Sciences Education Trade and Industrial Education – Skilled Technical Sciences Trade and Industrial Education programs in Missouri are designed to prepare secondary and postsecondary students for rewarding careers in high-demand, high-wage careers focused in the trade areas such as automotive technology, welding, construction trades, electronics, etc.	General (Incidental) Special Revenue (Teachers) Capital Projects
Title & Descr. Change	1371	Technology and Engineering Education Project Lead the Way – Technology and Engineering Education in Department approved CTE courses related to and including any facet of engineering, technology, computer science, digital electronics, architecture, or robotics instruction. A sequence of courses, combined with traditional college preparatory mathematics and science courses which introduces students to the scope, rigor and discipline of engineering prior to their postsecondary experiences. The program merges academic theory with skills application, critical thinking and problem-solving resulting in high student performance.	General (Incidental) Special Revenue (Teachers) Capital Projects

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Action	Code	Title & Description	Placement
Title Change		All Service Area Direction Codes Titles have been updated.	
Title & Descr. Change	2142	<p>Psychological Testing Services - 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>Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about pupil behavior; working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests; behavioral evaluation; and planning and managing a program of psychological services, including psychological counseling for pupils, staff and parents.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects
Code Deleted	2143	Psychological Counseling Services	
Code Deleted	2144	Psychotherapy Services	
Code Deleted	2149	Other Psychological Services	
Code Deleted	2159	Other Speech Pathology and Audiology Services	
Title & Descr. Change	2152	<p>Speech Pathology and Audiology 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</p> <p>Speech Pathology and Audiology Services -</p>	General (Incidental) Special Revenue (Teachers) Capital Projects

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		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. Activities that identify, assess, and treat children with speech, hearing, and language impairments.	
Code Deleted	2153	Audiology Services	
Added	2161	Occupational Services Area Direction - Activities concerned with directing, managing, and supervising occupational therapy-related services.	General (Incidental) Special Revenue (Teachers) Capital Projects
Added	2162	Occupational Therapy-Related Services - Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.	General (Incidental) Special Revenue (Teachers) Capital Projects
Added	2171	Physical Therapy- Related Service Area Direction - Activities concerned with directing, managing, and supervising physical therapy-related services.	General (Incidental) Special Revenue (Teachers) Capital Projects
Added	2172	Physical Therapy-Related Services - Activities that assess, diagnose, treat, or help students for all conditions requiring the services of a physical therapist.	General (Incidental) Special Revenue (Teachers) Capital Projects
Added	2181	Visually Impaired/Vision Service Area Direction - Activities concerned with directing, managing, and supervising vision related services.	General (Incidental) Special Revenue (Teachers) Capital Projects
Added	2182	Visually Impaired/Vision Services - Activities that assess, diagnose, treat, or help students for all conditions requiring vision services.	General (Incidental) Special Revenue (Teachers) Capital Projects
Descr. Change	2191	Other Support Services - Students - Other support services to students not addressed elsewhere in the 2100 entries. (includes physical and occupational therapy).	

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Action	Code	Title & Description	Placement
Added	6112	Administrators – Cost for work performed by regular administrative employees who manage, direct, or administer programs of the district. Examples include superintendent, assistant superintendent, supervisors, coordinators, principals, assistant principals, and administrators.	General (Incidental) Special Revenue (Teachers)
Title & Descr. Change	6121	Substitute Salaries and Other Part-Time Teacher Salaries – Substitute teachers who work less than full-time and perform work in positions of either a temporary or permanent nature. Salaries paid to teacher substitutes (full-time or part-time).	
Added	6122	Other Part-Time Salaries - Certificated teachers who work less than full-time and perform work in positions of either a temporary or permanent nature.	General (Incidental) Special Revenue (Teachers)
Descr. Change	6151	Classified Salaries - Regular - Full-time and prorated portions of the costs for work performed by typically non-certificated employees and certificated employees who are employed in non-instructional related positions of a permanent nature. (Includes all teacher aides whether certificated or non-instructional related. Certificated aides should be paid out of the Special Revenue (Teachers) Fund. Non-certificated aides should be paid out of the General (Incidental) Fund.)	General (Incidental) Special Revenue (Teachers)
Added	6152	Instructional Aide Salaries – Salary paid to teacher aides whether certificated or non-certificated. Certificated aides should be paid out of the Special Revenue (Teachers) Fund. Non-certificated aides should be paid out of the General (Incidental) Fund.	General (Incidental) Special Revenue (Teachers)
Added	6153	Classified Substitute Salaries - Salaries paid to substitutes for classified employees of the district.	General (Incidental) Special Revenue (Teachers)

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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)
New Class Code	6320	<u>Subawards Under Subagreements</u>	Not for posting transactions
New Code	6321	<p><u>Subawards Under Subagreements - First \$25,000.</u> For subagreements reported under Professional and Technical Services, record the first \$25,000 of each subaward. Subaward means an award provided by an LEA to a subrecipient for the subrecipient to carry out part of an award received by the LEA. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects
New Code	6322	<p><u>Subawards Under Subagreements - In Excess of \$25,000.</u> For subagreements reported under Professional and Technical Services, record all subawards in excess of \$25,000, regardless of the period covered by the grant or subcontract. Subaward means an award provided by an LEA to a subrecipient for the subrecipient to carry out part of an award received by the LEA. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.</p>	General (Incidental) Special Revenue (Teachers) Capital Projects

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Quick Reference Guide			
Page	Title	Code	Action
F.11	Student Information System Purchase	2114	Location Code Required changed to Yes
F.5	Health Services, Employee	2645	Location Code Required changed to No
G.2	Conference Registration Fees	6343 6319	Object code change
G.4	Fuel Expenditure for Buses or Other District Owned Vehicles	6485 6486	Object code change
G.4	Hardware – Technology-Related	6541 6543	Object code change
G.5	Licensing Fees for School Buses	6391 6349	Object code change
G.5	Licensing Fees for Vehicles other than School Buses	6391 6349	Object code change
G.7	Radios – Two-Way	6541 6411	Object code change