

**Department of Elementary and Secondary Education
School Finance Section
2019-2020 Revisions to the Missouri Financial Accounting Manual**

**Revenue Code, Function Code, Object Code, and General Ledger Changes
Effective July 1, 2019**

This document contains the changes known at this time for the FY 2020 Missouri Financial Accounting Manual. This document will be revised periodically as additional changes become firm.

Revenue Codes			
Action	Code	Title & Description	Placement
Description Change	5115	<p><u>M & M Surtax</u> Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax (137.073 and 137.074, RSMo). This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax. M & M is collected only on commercial real property assessed valuation.</p>	Placed at the discretion of the local board per Section 165.011, RSMo.
Description Change	5165	<p><u>Food Service - Non-Program</u> Amounts received from special Milk Program milk sales, the sale of extra milk, a la carte, snack bar, vending, banquets, after-school snack program, etc. Include revenue received from pupils or adults for summer food service programs paid with Department of Health Food Service Program revenues (5481).</p>	General (Incidental) Fund
Revenue Code Deleted	5421	<p><u>Child Development Associate (CDA) Grant</u></p>	
Description Change	5459	<p><u>Twenty-First Century Community Learning Center/Afterschool Grant</u> Amounts received from the federal government through the state. Revenue may be received as competitive grants to provide students with academic enrichment opportunities designed to complement the regular school-day curriculum during hours outside of school (before or after school and/or summer). These centers also provide families of students enrolled with literacy and educational development opportunities.</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

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Action	Code	Title & Description	Placement
Description Change	1195	Virtual Instruction – Cost incurred by the district/charter school to provide virtual instruction taught by district/charter school employees. Tuition paid to other districts within the state for a student to take a virtual course should be coded to 1911. Tuition paid to other entities should be coded to 1913.	General (Incidental) Special Revenue (Teachers) Capital Projects
Description Change	1911	Tuition to Other Districts Within the State - Payments for tuition from one school district/charter school to another school district/charter school (i.e., for a child from an elementary (K-8) district to attend a high school district or for a student who cannot be served by his resident district). This includes tuition for virtual courses. This may also cover (1) instances in which pupils are legally assigned to another district/charter school and (2) bill-back for Local Tax Effort (LTE).	General (Incidental) Special Revenue (Teachers)
Description Change	1913	Tuition to Private Agencies - Payments for tuition to private agencies or private schools within the state or outside of the state. This includes tuition for virtual courses.	General (Incidental) Special Revenue (Teachers)
Title Change	1330	Family and Consumer Sciences Education and Human Services	
Title Change	1331	Family and Consumer Sciences Education and Human Services	
Title Change	1341	Health Sciences Education - The comprehensive Health Sciences program seeks to meet present and predicted needs for health care workers within a health care delivery system characterized by diversity and changing technologies. Curriculum concepts incorporate technological advances related to the health care delivery system, including ethics, professionalism, prevention (wellness), patient/client diagnosis, treatment, care and rehabilitation as a result of disease/disorders. Includes Project Lead the Way (PLTW) Bio-Medical courses.	General (Incidental) Special Revenue (Teachers) Capital Projects
Title Change	1360	Trade and Industrial Education Skilled Technical Sciences Education	

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Title Change	1371	<u>Technology and Engineering Education-</u> 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. Includes Project Lead the Way (PLTW) courses.	
Title Change	1380	<u>Career Education Special Needs Populations</u>	
Title Change	1381	<u>Career Education Special Needs Populations</u>	
Description Change	3812	<u>Afterschool Program</u> - Activities and programs related to afterschool programming that offer academic, artistic and cultural enrichment opportunities for school-age students during non-school hours (before or /after school and/or summer) or periods when school is not in session.	General (Incidental) Special Revenue (Teachers) Capital Projects

Project Codes		
Action	Code	Title & Description
Title Change	33208	CTE Technology Technical Centers That Work Grant
Code Deleted	42100	Child Development Associate (CDA) Grant
Title Change	42700	Perkins Basic Grant - Postsecondary
Title Change	42701	Perkins Basic Grant - Secondary
Title Change	43601	Career Education EL Civics Grant
Coded Added	44199	Prior Year IDEA Entitlement Funds, Part B IDEA
Coded Added	44298	Prior Year IDEA - 611 ECSE

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**Coded
Added** 44299 Prior Year IDEA – 619 ECSE

**Coded
Added** 44203 IDEA – 611 ECSE (K-12)

**Coded
Added** 44204 IDEA – 619 ECSE (K)