

**Department of Elementary and Secondary Education  
School Finance Section  
2020-2021 Revisions to the Missouri Financial Accounting Manual**

**Revenue Code, Function Code, Object Code, and General Ledger Changes  
Effective July 1, 2020**

This document contains the changes known at this time for the FY 2021 Missouri Financial Accounting Manual. This document will be revised periodically as additional changes become firm.

Revenue Codes				Location Code Required
Action	Code	Title & Description	Placement	
<b>Title &amp; Description Change</b>	5151	<b>Sales to Pupils - Reimbursable School Meals</b> Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs and Special Milk Program milk sales and after-school snack program sales.	General (Incidental) Fund	No
<b>Title Change</b>	5161	<b>Sales to Adults - Non-Program Food Sales</b> Amounts received from adults for the sale of meals served under the National School Lunch and Breakfast Programs.	General (Incidental) Fund	No
<b>Title and Description Change</b>	5165	<b>Food Service - Non-Program Food Sales</b> Amounts received from the <del>special Milk Program milk sales</del> , sale of extra milk, a la carte, snack bar, vending, banquets, <del>after-school snack programs</del> , etc. Include revenue received from pupils or adults for summer food service programs paid with Department of Health Food Service Program revenues (5481).	General (Incidental) Fund	No
<b>New</b>	5425	<b>CARES - Governor's Emergency Education Relief Fund (GEER)</b> Amounts received through the state funded from the Coronavirus Aid, Relief, and Economic Security Act.	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.	No
<b>New</b>	5428	<b>Coronavirus Relief Fund (OA CRF)</b> Amounts received from the Office of Administration (OA) and paid by Department of Elementary and Secondary Education funded from the CARES Act Fund, Coronavirus Relief Fund.	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.	No

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Action	Code	Title & Description	Placement	
New	5429	<b>Emergency Worker Childcare Grant (CCDF)</b> Amounts received through the Department of Elementary and Secondary Education for the Emergency Worker Childcare Grant.	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.	No
Description Change	5445	<b>School Lunch Program</b> Amounts received through the Department of Elementary and Secondary Education for the National School Lunch Program. Revenue received directly from the MO Department of Health is reported in revenue code 5481.	General (Incidental) Fund	No
Description Change	5446	<b>School Breakfast Program</b> Amounts received through the Department of Elementary and Secondary Education for the School Breakfast Program. Revenue received directly from the MO Department of Health is reported in revenue code 5481.	General (Incidental) Fund	No
Description Change	5447	<b>Special Milk Program</b> Amounts received through the Department of Elementary and Secondary Education for the Special Milk Program.	General (Incidental) Fund	No
Description Change	5448	<b>After-School Snack Program</b> Amounts received through the state Department of Elementary and Secondary Education for the After-School Snack Program. <del>Revenue received from sources other than USDA for this program should be reported as revenue code 5165, Food Service Non-Program.</del> Expenditures should be reported in 2561-Food Service.	General (Incidental) Fund	No
Function Codes				Location Code Required
Action	Code	Title & Description	Placement	
Description Change	2213	<b>Instructional Staff Training Services</b> Activities designed to contribute to the professional or occupational growth and	General (Incidental) Special Revenue (Teachers)	Yes

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competence of members of the instructional staff **and the administrators that oversee instruction, such as principals and superintendents**, during the time of their service to the school system or school. Among these activities are in-service training (including mentor teachers), workshops, conferences, demonstrations, school visits, courses for college credit (tuition reimbursement), and travel associated with these trainings. The cost associated with providing substitute teachers in the classroom while the regular teachers attend training should be included in this code. Those expenditures that fall **outside** the direction of the board approved school improvement plan or above that required by Section 160.530, RSMo, should also be included to this code.

Capital Projects

Function Codes			Location Code Required	
Action	Code	Title & Description	Placement	
Description Change	2214	<p><b>Professional Development</b> - Activities designed to contribute to the professional development of staff members <b>and the administrators that oversee instruction, such as principals and superintendents</b>, during the time of their service to the school system. This code may <b>only</b> 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. See the Missouri Professional Learning Guidelines for more detailed information.</p>	General (Incidental) Special Revenue (Teachers)	Yes
Description Change	2219	<p><b>Other Improvement of Instruction Services</b> - Other activities for improving instruction not specifically addressed above</p>	General (Incidental) Special Revenue (Teachers) Capital Projects	Yes

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		including administrators that oversee instruction.		
<b>Description Change</b>	2544	<b>Care and Upkeep of Equipment Services</b> - Activities involved in maintaining, in good condition, equipment owned or used by the school system. These include such activities as servicing and repairing furniture, machines and movable equipment including tractors and graders.	General (Incidental) Special Revenue (Teachers) Capital Projects	No
<b>Description Change</b>	2545	<b>Vehicle Servicing and Maintenance Services - Other Than Buses</b> - Activities of maintaining general-purpose vehicles such as trucks, tractors, graders and staff vehicles. These include such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling and inspecting vehicles for safety (i.e., preventative maintenance).	General (Incidental) Special Revenue (Teachers) Capital Projects	No
Function Codes				Location Code Required
Action	Code	Title & Description	Placement	
<b>Description Change</b>	3912	<b>Parental Involvement</b> - Activities concerned with providing parental involvement services as detailed in the parent involvement policies and plans in accordance with federal program requirements including the cost of interpreters for parents.	General (Incidental) Special Revenue (Teachers) Capital Projects	No

Action	Revenue Code	Project Code	Title & Description
<b>New</b>	5151	15100	Sales to Pupils-Reimbursable School Meals
<b>New</b>	5161	16100	Sales to Adults – Non-Program Food Sales
<b>New</b>	5165	16500	Food Service – Non-Program Food Sales
<b>New</b>	5192	19200	Donated Sources to Support School Food Service Unpaid Meal Charges
<b>New</b>	5333	33300	Food Service - State
<b>New</b>	5424	42400	CARES – Elementary and Secondary School Emergency Relief Fund
Removed Not Needed	5424	42401	CARES Minimum Allocation Supplement – ESSER Reserve
Removed Not Needed	5424	42402	CARES Supplemental Allocation – ESSER Reserve
<b>New</b>	5424	42403	CARES Student Connectivity - ESSER
<b>New</b>	5425	42500	CARES Student Connectivity – GEER
<b>New</b>	5425	42501	CARES Transportation Supplement - GEER

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New	5428	42800	CARES Student Access - CRF
New	5428	42801	CARES PPE/Medical/Sanitation - CRF
New	5428	42803	CARES Meal Delivery - CRF
New	5428	42804	CARES K-12 Support
New	5428	42805	CARES Sub Teacher Fingerprinting - CRF
New	5428	42806	DESE Virtual Education Payment - CRF
New	5429	42900	Emergency Worker Childcare Grant (CCDF)
New	5444	44400	National School Lunch Program Equipment Grant
New	5445	44500	School Lunch Program
New	5446	44600	School Breakfast Program
New	5447	44700	Special Milk Program
New	5448	44800	After-School Snack Program
New	5449	44900	Fresh Fruit and Vegetable Program
New	5481	48100	Department of Health Food Service Programs
New		13201	CTE Enhancement Grant Local Match
New		13202	CTE Program Improvement Grant-Agriculture Local Match
New		13203	CTE Program Improvement Grant-Business, Marketing, and IT Local Match
New		13204	CTE Program Improvement Grant-Family Consumer Sciences Local Match
New		13205	CTE Program Improvement Grant-Health Sciences Local Match
New		13206	CTE Program Improvement Grant-Skilled Technical Sciences Local Match
New		13207	CTE Program Improvement Grant-Technology and Engineering Local Match
New		12560	Program Expenditures Paid From Sources Other Than Allowable Food Service Funds