

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

**Revenue Code and Project Code Changes for CARES Act Funds**

This document contains the changes known at this time for the FY 2020 Missouri Financial Accounting Manual for the CARES Act Funds.

Action	Code	Revenue Codes Title & Description	Placement
Code Added	5424	<p><b><u>CARES - Elementary and Secondary School Emergency Relief (ESSER) Fund</u></b> Amounts received through the Department of Elementary and Secondary Education funded from the Coronavirus Aid, Relief, and Economic Security 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.
Code Added	5473	<p><b><u>CARES - School Lunch Program</u></b> Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.</p>	General (Incidental) Fund
Code Added	5474	<p><b><u>CARES - School Breakfast Program</u></b> Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.</p>	General (Incidental) Fund
Code Added	5475	<p><b><u>CARES - After-School Snack Program</u></b> Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program and Seamless Summer Option.</p>	General (Incidental) Fund
Code Added	5476	<p><b><u>CARES - Special Milk Program</u></b> Amounts received through the Department of Elementary and Secondary Education funded from the CARES Act Fund, Families First Coronavirus Response Act for the National School Lunch Program.</p>	General (Incidental) Fund

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Project Codes				
Action	Revenue Code	Project Code	Title & Description	Source Code
Code Added	5424	42400	CARES - Elementary and Secondary School Emergency Relief (ESSER) Fund	4
Code Added	5473	47300	CARES – School Lunch Program	4
Code Added	5474	47400	CARES – School Breakfast Program	4
Code Added	5475	47500	CARES – After-School Snack Program	4
Code Added	5476	47600	CARES – Special Milk Program	4

Project Codes to be used for expenditures occurring in 2019-20 with reimbursement received in 2020-21				
Action	Revenue Code	Project Code	Title & Description	Source Code
New	5424	42403	CARES Student Connectivity - ESSER	4
New	5425	42500	CARES Student Connectivity – GEER	4
New	5425	42501	CARES Transportation Supplement - GEER	4
New	5428	42800	CARES Student Access - CRF	4
New	5428	42801	CARES PPE/Medical/Sanitation - CRF	4
New	5428	42803	CARES Meal Delivery – CRF	4
New	5429	42900	CARES Emergency Childcare - CRF	4