



MISSOURI FINANCIAL ACCOUNTING MANUAL

JULY 1, 2016

DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION
SCHOOL FINANCE

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School Finance

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The Missouri Financial Accounting Manual incorporates guidance from the Financial Accounting for Local and State School Systems: 2014 Edition (NCES 2015-347).

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State and Federal Requirements



State Requirements for Public School Finance

Missouri statutes are very specific in certain areas of school finance. These laws prescribe the duties of the treasurer and secretary of the board of education, establish four funds which must be used in the accounting process, and place certain limits upon the use of revenue and expenditure transactions allowed in these funds. As a result, the utilization of available money is limited and the accounting process is similarly affected.

Chapter 165, RSMo, provides that all school monies must be accounted for within a framework of four funds:

- Teachers Fund
- Incidental Fund
- Capital Projects Fund
- Debt Service Fund

The Governmental Accounting Standards Board (GASB) statement of principle on fund accounting systems states, "Governmental accounting systems should be organized and operated on a fund basis." A fund is an independent fiscal and accounting entity with its own assets, liabilities and fund balance that are segregated to account for all financial transactions of specific activities of a local education agency's (LEA's) operations in accordance with special regulations, restrictions, or limitations. A fund type or account group may include many subfunds that are restricted in use to a specific phase of the activities. When subfunds are used, the revenue, expenditure and fund balance accounts within the fund type are divided by subfund to provide the separate accountability necessary to comply with the legal requirements of the various subfunds. Effective accounting control of a subfund does not require use of separate bank accounts.

Fund accounting, under Missouri statutes and under Generally Accepted Accounting Principles (GAAP), does not require school districts to maintain separate bank accounts for each fund. However, *Section 165.011, RSMo, requires the Debt Service Fund to be maintained in a separate bank account.* Other funds' accounting records must be constructed to demonstrate the propriety of segregated fund transactions.

In determining the number of funds appropriate for public school operations, the purposes and legal requirements of the various activities must be considered. GAAP recommends the minimum number of funds be consistent with legal requirements. This is due to the necessity of identifying expenditures with revenues for the various activities.

Through GASB, GAAP recognizes three types of funds: Governmental, Proprietary and Fiduciary. Within the Governmental Funds are a General Fund, Special Revenue Fund, Capital Projects Fund, Debt Service Fund and Permanent Funds. In order to comply with GAAP, Missouri statutory funds are incorporated within this structure as follows:

Governmental Fund Types:

- General Fund
 - Incidental Fund
- Special Revenue Fund
 - Teachers Fund
- Capital Projects Fund
- Debt Service Fund

Proprietary Fund Types:

- School Food Service (potentially)

Fiduciary Fund Types:

- Student Activities (potentially)

Fund Descriptions:

The General (Incidental) Fund is used to account for all financial resources except those required to be accounted for in another fund. This fund accounts for transactions involving local taxes; Foundation Program payments such as Basic Formula, Transportation, Early Childhood Special Education, Career Ladder, Educational Screening Entitlement/PAT and Vocational/At-Risk; along with various other transactions associated with federal projects.

The Special Revenue (Teachers) Fund is used to account for revenue sources legally restricted to expenditures for the purpose of teachers' salaries and benefits and tuition payments to other school districts.

The Capital Projects Fund is used to account for all facility acquisition, construction, lease purchase principal and interest payments and other capital outlay expenditures.

Expenditures for ordinary repairs to school property will not be made from the Capital Projects Fund. Capital expenditures are defined as expenses paid or incurred for the acquisition or repair of assets that will remain useful for more than one year. Examples of these expenditures would be the cost of acquisition, construction, or erection of buildings, remodeling or reconstruction of buildings and the furnishing thereof, and similar property having a useful life substantially beyond the current fiscal year. Expenses in this fund shall be capitalized and Internal Revenue Service guidelines will be used to determine the appropriateness of specific expense items in the Capital Projects Fund.

Examples of expenditures not allowed to be paid from the Capital Projects Fund are the costs of mending leaks, painting, plastering, custodian salaries, maintenance supplies and employee benefits.

Revenue placed in the Capital Projects Fund may come from the following sources:

- tax rate set in the Capital Projects Fund
- money received from Basic Formula Classroom Trust Fund
- bond sale proceeds
- net insurance recoupment for a capital loss
- money received from the sale of capital assets including real estate, school houses, other buildings, furniture and equipment
- interfund transfers
- money received from any other source for buildings, equipment, lease purchase obligations, or other capital purposes

The Debt Service Fund is used to account for the resources accumulated for and the payment of long-term debt. Amounts in the Debt Service Fund are generated from the Debt Service Fund tax levy and are used solely to retire bonded debt. While paying agent fees are always a legitimate expense of the Debt Service Fund, other expenses associated with the issuance of bonds are paid from the various funds (depending on whether the bond issue is a new issue or a refunding issue).

The following bond related fees may be paid from either the Capital Projects Fund or the General (Incidental) Fund for a new bond issue. For a refunding general obligation bond issue, these fees may be paid from the General (Incidental) Fund (Bond proceeds may not be placed in the General (Incidental) Fund.) or from the refunding bond proceeds in the Debt Service Fund per Section 108.140, RSMo:

- bonding attorney costs
- costs of bond sales
- registration fees
- bond printing costs
- other costs associated with issuing the bonds

A Fiduciary (Student Activities) Fund is used to account for monies held by the LEA in a trustee capacity for individual student groups. The school board is responsible for all student activity funds in the district. The primary criterion for determining how these funds should be classified should be “Who determines how the money is spent?” Thus, athletic funds would generally be classified as governmental funds, while funds for clubs and class activities generally would be included in fiduciary funds. Any student activity funds classified as governmental funds should be budgeted and controlled in the same manner as other governmental funds.

To generate useful and complete management information for use at the local level, the number of subfunds should be limited where possible. The number of subfunds a school district may use is not restricted to the funds specified. School districts may utilize more funds than the minimum outlined above for local accounting requirements or to comply with GAAP. State reporting will typically consolidate these other funds into the General (Incidental) Fund for year-end reporting purposes. Examples of these subfunds include the School Food Service Fund and Student Activities Fund. School administrators and other personnel assigned duties pertaining to school finance should become familiar with Chapter 165, RSMo.

The multiple-fund type system should be operated as a centralized system even though the financial transactions are recorded in separate funds. Although the identity of the assets making up each subfund is kept separate and distinct, only one system of books is needed to account for all fund types. It is important to remember that a fund is not synonymous with a bank account.

An area of special concern in a multiple-fund system is the interfund transactions that necessarily result in such a system. Five important principles should be observed in relation to interfund transactions:

- Interfund transactions should be limited.
- Interfund payables and receivables should not be built up when there is no intent or ability to settle such interfund obligations.
- Interfund transactions between two or more funds must be recorded by a balanced entry to each fund. Since each subfund is a separate set of balanced accounts, a debit to an account of one subfund cannot be balanced by a credit to an account of another subfund. In cases where two funds owe each other money, the receivable and payable within each fund should not be offset without more entries to both subfunds to remove the full amount of the payables and receivables from the statements.
- Interfund receivables and payables should not be viewed in the same manner as a receivable due from or to a source external to the LEA. The collection of the receivable from or payment of the payable to another subfund will not improve the overall cash position of the LEA.
- Interfund transactions are limited to those set forth in Section 165.011, RSMo, and the Missouri Department of Elementary and Secondary Education administrative policy. The allowed transfers are:
 - Teachers Fund
 - Debt Service Balance
 - Transportation Calculated Cost

- Area Vocational-Technical Schools
- Grant Match
- DNR Energy Conservation Loan
- Food Services
- Student Activities
- \$162,326 or 7% x SAT x WADA
- Capital Projects Fund Interest
- Unspent Bond Proceeds
- Capital Projects Unrestricted Funds
- FY06 Designated Levy or 5% SAT x WADA
- Lease Purchase prior 01/01/1997
- Guaranteed Energy Performance Savings Contract
- Excess Incidental Fund Balance

Other Requirements

Chapter 162, RSMo, pertains to school districts in general but specifically deals with:

- duties of the secretary and the treasurer of a board of education
- bonding requirements for the secretary and the treasurer
- reporting requirements for the treasurer and the secretary
- compensation for the treasurer and the secretary
- requirements for providing special educational services.

Chapter 163, RSMo, pertains to issues relating to the calculation of state aid (definitions, requirements, eligibility, categorical, hold harmless, federal lands, Division of Youth Services) as well as correction of apportionment errors, Proposition C, transportation aid and minimum teachers salary. This chapter has a significant impact upon the fiscal affairs of a school district.

Chapter 164, RSMo, also has a great impact on school finance. Legal limitations of tax levies for operation of educational programs, requirements for voting levies, duties of district personnel concerning bond elections, limitations placed upon districts concerning maximum amount of bonded indebtedness, and various requirements concerning the issuance of revenue bonds, all of which have major implications for the fiscal operations of public schools, are delineated.

Special Projects Funds

This section does not apply to any particular fund for state reporting purposes but is included to explain how reporting can be provided on project-to-date revenues, expenditures and fund balances as required for some federal programs. This requirement occurs when the program or project does not fall entirely within a fiscal year.

Each expenditure account (as defined in Section F, Function Code Descriptions and G, Expenditure Object Code Descriptions) and each revenue account (as defined in Section E, Revenue Object Code Descriptions) has amounts indicating “current year-to-date” and “prior year’s” totals. The “current year-to-date” amounts will be added to the “prior year’s” total at year-end, in effect, making the prior year amounts cumulative. The sum of the “prior year’s” amounts for all individual revenue accounts for a particular program or project is the project’s total revenues-to-date at year-end. Likewise, the sum of all “prior year’s” expenditure amounts is the project-to-date expenditures at year-end.

At fiscal year-end, the prior year’s amounts equal all project-to-date amounts. During the fiscal year, the project-to-date amounts can be manually computed by adding the prior year’s amounts to the current year-to-date figures.

Project-ending balances are simply the project-to-date revenues less the project-to-date expenditures. This allows recordkeeping at the local district to be consistent with federal reporting requirements. When these same "special project funds" are reported for state purposes, the fiscal year activity and balances will be reported within the General (Incidental), Special Revenue (Teachers), or Capital Projects Funds.

Deposits of Public Funds to be Secured

Pursuant to section 110.010 RSMo, the public funds of every school district which are deposited in any banking institution acting as a legal depository of the funds under the statutes of Missouri shall be secured by the deposit of securities of the kind and character prescribed by Section 30.270, RSMo.

All local educational agencies (LEAs) must follow the requirements set forth in Section 110.010, as Section 160.405, RSMo requires them to be financially accountable and use practices consistent with the Missouri Financial Accounting Manual. Section 165.12,1 RSMo further strengthens accountability by establishing audit requirements for all districts and LEAs. The Department's audit rule (5 CSR 30-4.030) sets forth more detailed audit requirements, including requiring audits to contain the schedule of selected statistics as specified annually by the Department. The schedule of selected statistics includes a requirement for auditors to test compliance with the provisions of Section 110.010, RSMo.

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Federal Requirements for Public School Finance

Legal Requirements

Legal requirements concerning the various federal funds are defined within the Congressional Acts creating the funds. In addition, regulations and policies are formulated by both state and federal agencies to further guide the users of the funds.

Regulations

Listing all of the legal requirements, regulations and policies regarding the various federal funds is outside the scope of this manual. However, to obtain information regarding the regulation of federal programs, reference should be made to:

- State plans for the various programs (specific program details may be found on the Department's website)
- Missouri Code of State Regulations
- Regulations of the U.S. Secretary of Education
- Legislation that established the programs
- Federal registers

General Requirements

Generally, the following requirements are inherent in federal programs:

- Each revenue source requires separate and identifiable accounting records.
- Federal Acts providing revenues contain a uniform provision that such revenues will not be commingled with other state and federal funds so as to lose their identity to a particular granting act.
- LEAs may not use revenue from federal sources to reduce or replace program effort.
- Federal funds generally require separate identification and reporting within the LEA's audit report.
- Local and state revenues used for matching federal expenditures also require separate identification and accountability.

Fund Accounting

Federal funds shall be incorporated within the fund structure identified by GAAP and by Missouri statutes. Separation from local and state transactions shall be maintained by the usage of a unique project code on all such federally related transactions. The divisions of the Department administering the programs will assist LEAs in obtaining information regarding the federal programs.

Federal Program Accounting Characteristics

With increasing amounts of federal financial support for public education, it is very important that the accounting system be designed to ensure compliance with the laws and regulations related to funding for the various purposes designated. Such an accounting system should be integral to a school district's overall accounting system rather than being maintained as "a separate set of books".

Two critical elements in federal project accounting are the beginning and ending dates of the projects. These are important for the following reasons:

- The project period for a program may or may not coincide with the state or federal fiscal year (July 1 to June 30 or October 1 to September 30, respectively). Additionally, the project period may overlap two or more state or federal fiscal years. Also, two or more projects from the same program may be operating simultaneously.
- The funding period for some federally supported programs may include a “carryover” provision in which allocations of funds that are unused during the project period may be used for approved purposes during a subsequent period.
- The application, budget and program forms must be approved by the local board of education prior to expenditure transactions by the LEA. If a subsequent audit reveals expenditures charged against the project prior to the approval date, such expenditures will be disallowed by the Department for project reimbursement. Similarly, encumbrances may not be incurred subsequent to the ending date of the specified project.

Project Budgets

The project budget is one means of ensuring that funds will be expended to accomplish specific objectives. Both the Department and the LEA view the budget as a control instrument and a benchmark against which actual expenditures can be compared each month or quarter.

Since the budget for a project plays such an important role, it is necessary that the LEA follow these steps:

- Applications and project budgets must be approved by the Department or, in some cases, by the U.S. Department of Education. Such budgets may be amended from time to time and submitted to these agencies for approval. In no event shall transactions covered by the proposed amendment be made until approval of the amendment is received by the LEA.
- Encumbrances or expenditures may not exceed line item amounts in the approved budget and/or amendments except where regulations permit and under no circumstances shall total encumbrances and expenditures exceed the total amount of the project budget.

Project Expenditures

With the exception of school-wide federal programs, the key to successful project accounting is avoiding the commingling of funds. Therefore, a source of funds code should be used on all transactions for a particular project. The following points must be observed in accounting for project expenditures:

- Federal project monies are always used for designated purposes and program funds must be used only for those purposes.
- The LEA may not make expenditures from project funds until such goods or services have been received. Evidence must be on file indicating that this requirement has been met.
- Amounts may not be expended from project funds on an arbitrary basis. Requisitions, itemized invoices, or other acceptable itemized documents that show purposes and amounts must support costs. Monies may not be transferred from project funds to general operating funds simply because the funds have been budgeted.

Project Reporting

The LEA is required to report summaries of financial transactions to the Department. These reports may be quarterly, semi-annually, or annually in accordance with project requirements. These reports often serve to substantiate payments made on an advance basis by the Department to ensure that the project is functioning and off to a good fiscal start. The final payment to the school district is based upon the Department's receipt and approval of the LEA's final report.

The district's independent auditor and the Department personnel shall have access to all information relating to a federal project.

Evidentiary material supporting the journals and ledgers must be preserved at least five years or until all audit exceptions are resolved. Such evidence should include, but is not necessarily limited to:

Salary Records:

- employment contracts
- service records supporting years of experience
- college transcripts supporting degrees and teaching fields
- individual earnings records, master file and payroll journal presented in such a manner as to identify amounts paid from specific projects
- required certificates, permits or licenses
- schedules, itineraries or job descriptions
- time and effort records

Other Fiscal Evidence:

- purchase orders and contracts
- itemized invoices, receipts and statements
- receiving reports signed by responsible district personnel
- travel claims

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Accounting Concepts and Definitions



General

This section provides an overview of the accounting principles and basis of accounting for this accounting manual. By presenting a summary of this information in advance of the examination of the expenditure, revenue and general ledger accounts, the knowledge of these guidelines will help establish a system philosophy applicable to this accounting manual.

Basis of Accounting

The “basis of accounting” refers to the point in time when revenues, expenditures or expenses (as appropriate) and the related assets and liabilities are recognized in the accounts and reported in the financial statements. School districts in Missouri typically operate under the cash, modified cash or modified accrual basis of accounting.

Cash Accounting

The cash basis of accounting is the most elementary form of accounting and is typically used by individuals, small businesses and school districts. Under the cash basis, revenues are recorded when received and expenditures are recorded when monies are paid.

The virtue of cash accounting is its simplicity. As accounting is not performed until monies are received or spent, the relationship of revenues and expenses to the accounting period in question is dependent on the actual flow of cash. This system makes no provision for noncash transactions; therefore, the accounting reports may provide inadequate information for control purposes and may limit analysis of the financial condition of the entity.

The modified cash basis of accounting is the cash basis of accounting that incorporates modifications “having substantial support.” A modification having substantial support is not clearly defined. However, these modifications are frequently made to recognize certain transactions on an accrual basis and, thereby, represent transactions that would be reported by an entity following General Accepted Accounting Principals (GAAP). The modifications, however, should not be considered illogical (e.g., recognizing revenues on the accrual basis and expenses on the cash basis). Districts need to work with their independent auditors to resolve any questions or issues relating to the modified cash basis of accounting.

Accrual Accounting

Accrual accounting is a system whereby revenues are recognized when earned and expenditures are recognized in the period incurred, without regard to the time of receipt or payment of cash. This method of accounting allows a more accurate evaluation of operations during a given fiscal period. Accrual accounting may be based on one of two methods: full accrual or modified accrual.

The term “full accrual” is sometimes employed and can have one of two meanings. Either an extensive number of categories in both revenues and expenditures are accrued and/or this activity is continuous (daily) rather than periodic. Increasing the degree of complexity of financial reporting creates an associated cost in the posting, recording and balancing of more accounts. Full accrual is typically used in enterprise and agency funds as a number of major items that are considered expenses in a full costing system (such as depreciation) need to be recognized.

Modified accrual accounting falls between the cash basis and the full accrual basis and is the most common accrual basis used by school districts. In modified accrual accounting, most revenues and expenditures may be handled on a “cash” basis for daily processing and converted to an accrual basis by periodic adjustments. The determination of how frequently the adjustments will be made is a value judgment that depends on the significance of the items, the purposes for the accounting, the need to reflect the operations of the enterprise and the associated cost and complexity of the system.

Since the resulting reports are produced at the end of an accounting period, some adjustments can best be made as they happen (daily) and others only at the end of the accounting period.

The primary components of any accounting system are:

- properly matching the revenues and expenditures of an accounting period
- properly comparing actual revenues to budgeted revenues of an accounting period
- properly comparing actual expenditures to budgeted expenditures of an accounting period

Double-Entry Accounting System

For the proper recording, balancing and control of accounting transactions, every Local Education Agency (LEA) **shall** employ the double-entry accounting system. Such systems may be on a cash basis and nothing herein shall be construed as requiring any school district to change from a cash basis of accounting. The principle of the double-entry accounting system is that for every entry made to the debit side of a fund account or accounts, an entry or entries for a corresponding amount will be made to the credit side of an account or accounts within the same fund. The debits must always equal the credits.

Rules of Debit and Credit for Double-Entry Accounting Systems

Assets		=	Liabilities		+	Fund Balance	
Debit for Increase	Credit for Decrease		Debit for Decrease	Credit for Increase		Debit for Decrease	Credit for Increase

Revenues			Expenses	
Debit for Decrease	Credit for Increase		Debit for Increase	Credit for Decrease

Normal Account Fund Balances

Assets	-	Debit
Liabilities	-	Credit
Fund Balance	-	Credit
Revenues	-	Credit
Expenses	-	Debit

Daily Adjustments

Daily adjustments are primarily related to cash disbursements and cash receipts. It is recommended that these adjustments be made daily for the simple reason that it is easier to maintain control of these adjustments if done continuously. No additional work is involved in performing this activity as the transactions occur. The major types of adjustments on a daily basis include investments, inventory, cash advances and encumbrances.

Investments

A purchase of an investment requires a disbursement of cash. This disbursement does not represent an expense of the organization but an exchange of one asset (cash) for another asset (investment). Redemption

of the investment principal also does not represent income to the organization but merely an exchange of assets.

Inventory

A school district should maintain an inventory system. The purchase of inventory is an exchange of assets, and should not be expensed or charged against the budget until it is shipped from the central warehouse to the department requisitioning the item. If a district does not capitalize an inventory item, it should be expensed at the time of purchase.

Cash Advances

Cash advances are disbursements in advance of the actual expenditure and in themselves do not represent an expenditure. The expenditure occurs when the actual spending of the cash advance takes place.

Encumbrances (Issuance of Purchase Orders)

Encumbrances are contracts and other non-salary commitments that are evidenced by the issuance of a purchase order.

End-of-Period Adjustments

Certain other accrual adjustments to record revenue and expenditure items into the proper accounting period are required. These adjustments are not done daily but at the end of an accounting period.

The accounting period may be monthly for items included in monthly budgeted revenue and expenditure reports and annually for all others.

Payrolls

Payroll periods typically do not coincide with accounting periods. Therefore, at the end of the accounting period, some payroll expense will have accrued. An adjustment is required to allocate the payroll cost to the proper accounting period.

It is recommended that payrolls be accrued monthly as payroll costs amount to a substantial portion of any district's budget. Payrolls may be accrued on the basis of the daily pay rate. However, payrolls shall be accrued at year-end. Additionally, the district may need to accrue fringe benefits associated with the payroll.

Districts on a cash basis may accomplish the same result by writing payroll checks for the tenth through the twelfth month on June 30. Salary amounts earned but unpaid for the current fiscal year are recorded as expenditures as of that date. Individual payroll checks would then be distributed in the appropriate month. Cash flow and compliance with other statutory expenditure requirements may force a district to look carefully at how this procedure will impact the district.

Prepays

Certain costs are sometimes paid in advance. Per GASB, expenditures for insurance and other similar services extending over more than one accounting period need not be allocated between or among accounting periods, but may be accounted for as expenditures in the period of acquisition.

Receivables

Receivables represent items (revenues) recorded in the current accounting period that has not yet been received. The anticipated amount of current and delinquent property taxes to finance the budget of a particular fiscal period and the revenue produced from these taxes should be recognized in the fiscal period for which it was levied. The revenue must be due and receivable within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal period. If, because of unusual circumstances, the facts justify a period greater than 60 days, the district should disclose the period being used and the facts that justify it (per GASB).

Accounts Payable

Accounts payable represent items (expenditures) charged to the current accounting period that have not been paid.

Reserve for Encumbrances

This account is used for items properly charged to the current accounting period, but which are not paid or recognized as accounts payable as of the end of an accounting period.

Standard Costs (Internal Operations)

There are several major areas where it is necessary and practical to attribute costs to the ultimate users (expense accounts or centers) even though the costs to the district for such goods and services have been commingled with other costs. This accounting technique (or cost proration) requires the establishment of a "price" to the user that will, in total for all users, reflect the user's share of the total expense of the supporting activity. These include the following categories:

- Inventory - The initial cost of items held in inventory will provide a measure of expense allocation upon the issuance of supplies and materials from inventory to a specific using expense center.
- Printing (In-House) - This activity combines both direct material costs and labor services that should be charged to the using expense center as its fair share for goods and services rendered.
- Data Processing Services (Internal) - Districts that have their own electronic data processing (EDP) system will allocate costs for direct services to instructional activities so as to reflect these costs in the applicable programs (not administrative support).
- Maintenance and Repair Services - Direct and indirect maintenance costs should be charged to other programs such as keyboarding instruction for computer repair costs on instructional computers. Conversely, non-maintenance activities (such as vocational instruction) may incur costs that should be charged back to maintenance and operation for material or services performed.
- Construction and Remodeling - Costs incurred by a district that result in an addition to physical assets or a capital improvement must be charged to capital expenditures. These costs, such as those incurred by a carpenter shop to construct built-in storage units, should increase capital expenditures and reduce operating costs.

General Principles and Philosophy

Certain principles and philosophies have prevailed in the definition of the Financial Reporting System described in this manual. This section enumerates those principles and serves as a general introduction to the accounts and reports covered in the manual.

The following principles dictate the approach to the Financial Reporting System and establish the framework for the accounting and reporting system concepts.

Reporting Standards

This principle recognizes that there is a greater need for detailed information on the local level than at the state or federal level. Therefore, the reporting standards required by the Department will not call for the same level of detail as that necessary to manage a local school district. The inclusion of a large number of codes in this manual provides LEAs with local options befitting their unique style of business management. These options are contained within an overall mandatory framework which, when aggregated at the state level, will ensure comparability. Reporting to building principals responsible for campus budgets is possible within this system. However, a more summarized basis is preferred for the superintendent and school board and further summarization occurs when the same data are communicated to the patrons of the school district.

Decentralized Budgeting Capabilities

The reporting system should have the capability of providing a greater span of decision-making responsibility and authority within the district. This manual and the accounts structure make no attempt to require or mandate such decentralized decision-making, as this is a responsibility of the local district. If the district desires to involve administrators, department heads, etc., in the responsibility for expense control, system capabilities should exist to do so.

This principle also recognizes the differences in the content of decision-making information at the local level and at the state and federal levels. The level of detail necessary to make decisions or evaluate previous decisions is naturally much more detailed within or between departments within a school district than what needs to be reported to the state. Conversely, if all the details were reported to the state by all the school districts, the volume of data would be so overwhelming that it would be unnecessarily costly and may actually obliterate "information".

For example, to provide budgetary control in areas such as salaries, the detail of substitute salaries, premium pay, extra assignment compensation, etc., are needed at the local level. Data in these categories would be relatively meaningless at the state level. Therefore, the salary information is aggregated in only two (different) classifications for state reporting purposes.

Modularity of Data

Financial reporting is simply an accounting summation of a large number of individual transactions. Therefore, it is important that each transaction have, within its account description, adequate information that can be reported or identified in more than one way.

For example, an audiovisual aid purchased for use in a social sciences course at Stanley Senior High, authorized under a Title VI - ESEA project, should carry all that information in the account defining that expenditure. Reporting can then relate that expenditure either to audiovisual aids, to expenditures for Stanley High, to expenditures for the social science programs, to Title VI - ESEA expenditures, or any combination of these categories.

This principle also honors the concept of classifying and recording data once and using the data many times in many ways.

Accounting Systems

The objectives of any accounting system are to link revenues, expenditures and current financial status for an accounting period with a reasonable amount of accuracy. The system established in this manual assists in the presentation of fair and comparable financial data for all districts in the state.

Direct-Cost Reporting

With a larger number of accounts available, direct-cost reporting is more attainable; that is, a larger number of individual expenditures can be wholly attributed to a wider selection of possible programs or activities. Conversely, with some items such as salaries, reporting for the spectrum of activities that a teacher or support personnel may be assigned increases with the availability of accounts.

The intention is to prorate or allocate very few items (before reporting to the state). These items will have well-defined rules to establish uniformity of application.

Cost allocations may be done at the district or at the state level subsequent to required reporting. These cost allocations will be done on a very simplified basis, either on the basis of financial or statistical information reported about an organizational unit or within the financial system itself.

The emphasis on direct-cost reporting accomplishes two things. It enables the post-report segregation of direct and indirect costs on a known basis. This requires a one-time only determination of where a given cost fits best. It also reduces the interdistrict variants in reported costs. When one of multiple cost allocation methods is used to distribute indirect costs and is reported as a "program" cost, costs may differ more in appearance than they do in reality. By the same token, costs that appear to be equal may, in reality, be very dissimilar.

The intent is to minimize the commingling of cost accounting with this reporting system. With the greater availability of more accurate unallocated and direct costs, the second priority of single or multiple attributions to a program is made possible.

Auditing Financial Information Reported

The account structure and reporting requirements are used for local decision-making for report purposes, the biennial audit, the annual financial report and other programmatic information supplied to the Department.

All of these should be reported under the same basis of accounting. By revising the chart of accounts and the reporting standards to more closely reflect the daily operations and the certified audit of those operations, adjustments, as reflected by the audit, must be used to correct any financial information reported to the state.

This accounting manual provides a basis for integrating and consolidating reporting requirements.

Balance Sheet Reporting

Use of general ledger accounts and the preparation of balance sheets for reporting by fund are encouraged as a management tool for analysis of the district's financial condition by fund. Balance sheet preparation should not be a once-a-year activity completed by the auditor certifying the accounting records.

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Accounting Code Overview

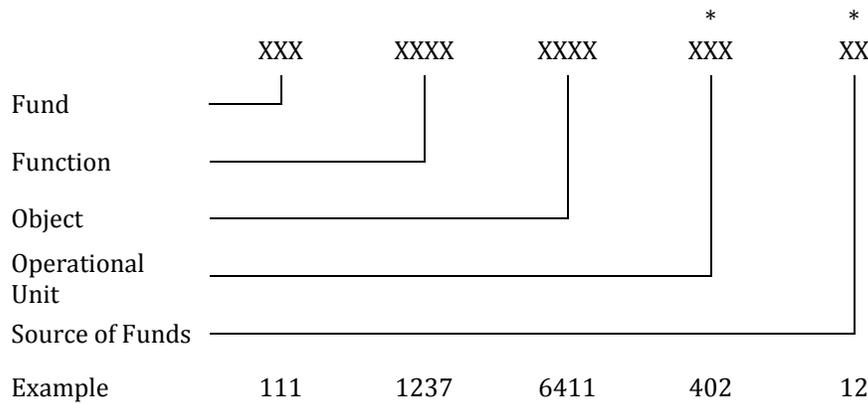


Code Structure

The overall account code structure is designed to standardize account coding across all LEAs. It creates a common language for use in controlling, recording, accumulating and reporting the activities of the school districts.

This accounting code structure is designed to satisfy many uses by segmenting the code into several dimensions. Each dimension has a set of descriptors that permits the retrieval of information in whole or in part to answer commonly asked questions. In addition, revenues and expenditures can be aggregated using one or more dimensions of the account code.

The code ranges of the basic system are illustrated below:



* Optional Use

Fund Code

The fund code consists of two basic elements: the first two digits indicate the type of fund and the last digit indicates the fiscal year. For example in fund 111 the first digit indicates that the purpose of this fund is General (Incidental) Fund. The second digit indicates the operating subfund of the General (Incidental) Fund. The third digit indicates that it is for the 2010-2011 fiscal year.

Function Code

The function code describes the action, purpose, or program for which activities are performed. For example, in function code 1237, Hard of Hearing, the first digit indicates the general area of instruction. The second digit denotes special programs. The third digit identifies a physical or sensory handicap. The fourth digit specifies instruction dealing with hard of hearing impairment.

Object Code

The object code consists of three parts: the account classification, the object code and the subobject code. The account classification code (first digit) identifies the general ledger section such as assets, liabilities, fund balance or budgetary accounts. All revenue objects will be classified as "5's"; all expenditure objects will be classified as "6's." The revenue object code (second digit) identifies the source of revenue, such as local (1), county (2), or state monies (3). The expenditure object code (second digit) identifies the service or commodity obtained, such as salaries (1), benefits (2), purchased services (3), or supplies (4). The subobject code (third and fourth digit), further identifies certain revenues or expenditures.

Operational Unit Code

The operational unit code refers to individual campuses within a district and individual components within the administration, school service, maintenance and operation divisions. The district may use DESE's core data building codes, dropping the last digit or adjusting the third digit to distinguish separate campuses. Otherwise the district may use any code it wishes for its other operational or "cost" units. Suggestions related to these other uses are found in Section I, Operational Unit Codes.

Source of Funds/Project Code

The source of funds/project code is used to identify a subset of the General (Incidental), Special Revenue (Teachers) and Capital Projects Funds that is part of a specific grant. The source of funds/project code may also be used to aggregate costs across subfunds, such as teachers' salaries and supplies, to construct the reports necessary for various granting agencies. When used to identify a federal project, the source of funds/project code may also be associated with accounts receivable, accounts payable and fund balance accounts pertaining to that project. With the exception of the cash account, a balance sheet for the project may be drawn from the general ledger utilizing this code dimension.

Fund Codes

Class	Code	Detail	Fund Title
10X			<u>General (Incidental) Fund</u> - The purpose of this fund is to account for all transactions having to do with the operations of the school district's regular programs, except those required to be accounted for in another fund.
	11X		<u>Payroll Subfund</u> - This subfund is an interim fund only and shall not appear on end-of-year financial statements as a separate entity, but will be merged with the General (Incidental) Fund. The use of this subfund is optional and is used mainly by larger districts.
	12X		<u>Operating Subfund</u> - This subfund comprises the bulk of school district revenues and expenditures in the General (Incidental) Fund and includes all transactions not addressed within one of the separate subfunds.
20X			<u>Special Revenue (Teachers) Fund</u> - The purpose of this fund is to account for revenue sources legally restricted for expenditures for salaries and benefits for teachers and tuition payments to other districts, private schools, etc.
30X			<u>Debt Service Fund</u> - The purpose of this fund is to account for all transactions affecting the value of the unpaid principal of bond issues, value of cash on deposit in the fund, the value of any temporary investments, the amount of current interest and principal requirements of long-term debt and paying agent fees.

Class	Code Detail	Fund Title
40X		<u>Capital Projects Fund</u> - The purpose of this fund is to account for all facility acquisition, construction, lease purchase principal and interest payments and all other capital outlay expenditures.
41X		<u>Bond Proceeds' Capital Outlay Subfund</u> - This subfund comprises a school district's capital outlay expenditures paid with proceeds from the sale of bonds.
42X		<u>Regular Capital Outlay Subfund</u> - This subfund comprises the bulk of a school district's annual capital outlay transactions, whether for routine capital outlay purchases, lease purchase principal and interest payments, or facility acquisition and construction paid from annual revenues and/or fund balances.
50X		<u>Food Service/Enterprise Fund</u> - This fund is an interim fund only for those districts operating a federally funded school lunch program consisting of local meal receipts, state matching money and federal food service funds. This is an enterprise activity with a unique set of general ledger accounts designed to determine profit and loss in a manner similar to commercial enterprises. This fund may require support from the General (Incidental) Fund. This fund will be merged with the General (Incidental) Fund for state reporting purposes.
60X		<u>Student Activities/Trust Fund</u> - This is an interim fund only and includes all student activity transactions not identified in other funds and all athletic activities that are not a part of the regular instructional program. This fund must be merged with the General (Incidental) Fund for final state reports. At the LEA's option, fund 60X may be subdivided to use 61X for student activities and 62X for athletics.
70X		<u>Intraschool Service Fund</u> - This fund is used only by certain large districts to accomplish intradistrict billing of common services. It must be merged with the General (Incidental) Fund for final state reports.
80X		<u>Capital Assets Account Group</u> - This set of non-revenue, non-expenditure accounts will account for specific pieces of property (capital assets), such as equipment, land and buildings, acquired by the other funds. This account group is of a continuing running-total type updated at the end of each fiscal year.
90X		<u>General Long-Term Debt Account Group</u> - This set of non-revenue, non-expenditure accounts are used to record unmatured general long-term liabilities such as bond issues and lease purchase agreements. An approved bond register can be the source of data for the records in this account group.

(NOTE: Smaller school districts may not use all of the above funds or subfunds. Larger districts may need to use all of the funds outlined above plus the project codes described in Section I, Project Code Description.)

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General Ledger Account Descriptions



Uniform Classification of Accounts

A uniform classification of accounts is essential for recording financial information in a consistent manner. It makes it possible to compile data in such form that the data can be compared with similar data of prior periods or other LEAs of like characteristics. Also, it allows the district to summarize its data as required by the Department.

General Ledger Accounts

A general ledger shall be maintained by each LEA. The general ledger accounts permit the recording and accumulation of transactions occurring over a period of time that are then reported for a month or for a fiscal year. Since these accounts include more than revenue and expenditure transactions, they permit a meaningful display of the total financial status of each fund and the resources of the district as a whole. Code numbers are used to further detail out these areas. Class codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Subclass Codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Detail Codes are used to post transactions.

In the same manner as revenue object codes and expenditure object codes, the general ledger codes occupy the same field position in the coding structure and also consist of four digits. The account classification is always the first digit in this four-digit group. Please observe that general ledger codes never have a function code attached.

<u>Code</u>	<u>Description</u>
<u>Class</u> <u>Subclass</u> <u>Detail</u>	
1000	<u>Assets</u> - All asset accounts will be designated by account numbers 1100 through 1999.
1100	<u>Cash and Temporary Investments</u>
1110	<u>Cash</u>
1111	<u>Cash in Banks</u> - This account is debited with all cash receipts, and offset by a credit to another cash account, investment account, receivable account, revenue, deferred revenue, or nonrevenue account. <u>Credits to this account arise from disbursements or the return of checks previously deposited.</u>
1120	<u>Cash</u>
1121	<u>Payroll Bank Account</u> - This account is debited with the amount of the net payroll (gross payroll less employee deductions) or the gross payroll depending on the basis selected by the LEA and is offset by a credit to Cash in Banks (GL account 1111). Credits to this account arise from the issuance of payroll checks. This account is used primarily in large districts running a clearing-type payroll subfund. Small districts generally run all payroll through Cash in Banks (GL account 1111).
1130	<u>Imprest Funds</u>
1131	<u>Change Funds - Cash</u> - A sum of money set aside for the purpose of providing cash register change. Debits to this account record the amount of cash assigned to the change fund and are offset by a credit to Cash in Banks (GL account 1111).

<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
		1131	<u>Change Funds - Cash</u> - A sum of money set aside for the purpose of providing cash register change. Debits to this account record the amount of cash assigned to the change fund and are offset by a credit to Cash in Banks (GL account 1111).
		1132	<u>Petty Cash</u> - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Debits to this account record the amount of cash assigned to the petty cash fund and are offset by a credit to Cash in Banks (GL account 1111). Credits arise when the amount of cash assigned is reduced and deposited in Cash in Banks (GL account 1111). The expenditures from this fund will be recorded when the warrant is prepared for periodic reimbursement or replenishment of the fund.
		1140	<u>Temporary Investments</u> - This account is debited with the cost of securities purchased and the transfer of cash from Cash in Banks (GL account 1111) to time deposits. Credits to this account arise from retirement, sale, or maturity of the investment.
		1141	<u>Savings Accounts</u>
		1142	<u>Certificates of Deposit</u>
		1143	<u>US Treasury Bills</u> - Includes service charges.
		1149	<u>Other Investments</u> - Includes service charges.
		1150	<u>Restricted Cash</u>
		1151	<u>Restricted Cash</u> - This account is used for the amount of state aid that is directly deposited into a trustee account through the MO Health and Educational Facilities Authority (MOHEFA) Direct Deposit Program. This account is also used to record transactions relating to crossover refunding bonds.
		1200	<u>Accounts Receivable</u> - Receivables due for outlays made and expected revenues are charged to the 1200 series of accounts. The offset is a credit to the fund balance or revenue account. The following accounts are included in this classification.
		1210	<u>Local Accounts Receivable</u>
		1211	<u>Property Taxes Receivable - Current</u> - The uncollected portion of current taxes, which a school district has levied and that has become due.
		1212	<u>Property Taxes Receivable - Delinquent</u> - The uncollected portion of the prior year's taxes.

<u>Class</u>	<u>Code</u> <u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1213	<u>Allowance for Uncollectible Taxes (Credit)</u>	- A provision for that portion of taxes receivable that is estimated will not be collected. The account is shown on the balance sheet as a deduction from Property Taxes Receivable - Current (GL account 1211) and Property Taxes Receivable - Delinquent (GL account 1212) in order to arrive at the net amount of taxes receivable.
	1214	<u>Financial Institution Taxes Receivable</u>	
	1215	<u>M & M Surtax Receivable</u>	
	1216	<u>In Lieu of Tax Receivable</u>	
	1217	<u>City Sales Tax Receivable</u>	
1220		<u>County Accounts Receivable</u>	
	1221	<u>State Assessed Railroad & Utility Tax Receivable</u>	
1230		<u>State Accounts Receivable</u>	
	1231	<u>State Accounts Receivable</u>	
1240		<u>Federal Accounts Receivable</u>	
	1241	<u>Federal Accounts Receivable</u>	
1260		<u>Non-Current Accounts Receivable</u>	
	1261	<u>Non-Current Accounts Receivable</u>	
	1262	<u>Bad Check Receivable</u>	
1290		<u>Receivables Due From Other Funds</u>	- The balances in these accounts represent amounts due from other funds. <u>This group of accounts should be cleared to zero as of June 30.</u>
	1291	<u>Payroll Subfund</u>	
	1292	<u>Operating Subfund</u>	
	1293	<u>Food Service/Enterprise Fund</u>	
	1294	<u>Student Activities/Trust Fund</u>	
	1295	<u>Special Revenue (Teachers) Fund</u>	
	1296	<u>Debt Service Fund</u>	

<u>Class</u>	<u>Code</u> <u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1297	<u>Capital Projects Fund</u>	
1300			<u>Inventories</u> - The balances in these accounts represent the cost of items purchased for future use that are on hand at the end of a reporting period. Inventory purchases are debited to the inventory account. Requisitions from inventory are credited to the inventory account.
	1310	<u>Inventories - Supplies and Materials</u>	
	1311	<u>Warehouse Inventory</u>	
	1312	<u>Postage Inventory</u>	
	1315	<u>Inventory for Resale</u> - Building of vocational houses should be debited to this account and reflected as an asset until sold. When the project is sold, this account is credited for an amount equal to the cost. <u>Any profit or loss is charged to the proper revenue or expense account.</u>	
	1316	<u>Inventory - Food</u>	
	1317	<u>Inventory - Donated Commodities</u> - This account is only used by a district who contracts with a Food Service Management Company.	
	1319	<u>Other Inventories</u>	
1400			<u>Other Current Assets</u> - These accounts are debited with any items that are properly chargeable to the operations of an expenditure account. Credits to these accounts arise from journal entries recording period charges and are offset by a debit to an expenditure account.
	1410	<u>Other Current Assets</u>	
	1411	<u>Prepaid Expenditures</u> - Expenditures entered in these accounts are for benefits not yet received. Prepaid expenditures differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid expenditures are prepaid rent, prepaid interest and prepaid insurance premiums.	
	1412	<u>Ticket Value Account</u> - The full sales value of tickets on hand in the school office are reflected in this account. This account is always offset by Deferred Income (GL account 2211).	

<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
1500			<u>Capital Asset Inventory</u> - These accounts are charged with the cost of capital assets and are offset by a credit to the respective reserve account. Credits to class 1500 accounts result from retirement or disposition of the assets, with the offset being a debit to the respective reserve account.
	1510		<u>Land</u>
		1511	<u>Land</u>
1520			<u>Buildings</u>
		1521	<u>Buildings and Remodeling</u>
1530			<u>Construction In Progress</u>
		1531	<u>Construction In Progress</u>
1540			<u>Equipment</u>
		1541	<u>Furniture</u>
		1542	<u>Classroom Instructional Apparatus</u>
		1543	<u>Vehicles</u>
		1544	<u>School Buses</u>
		1545	<u>Audiovisual Equipment</u>
		1546	<u>Data Processing/Technology Equipment</u>
		1549	<u>Other</u>
1600			<u>Debt</u>
		1610	<u>Reserved Amounts for Future Payment of Bond Principal</u>
		1611	<u>Reserved Amounts for Future Payment of Bond Principal</u> - As bonds are sold, this account is debited with the entire amount necessary to retire the bonds, the offset being a credit to Bonds Payable - Future Years (GL account 2711).
		1620	<u>Reserved Amounts for Payment of Bond Interest Future Coupon Maturities</u>
		1621	<u>Reserved Amounts for Payment of Bond Interest Future Coupon Maturities</u> - This account is debited with the entire amount of interest payable on outstanding bonds. The offset is a credit to Bond Interest Payable - Future Coupon Maturities (GL account 2731).
		1630	<u>Reserved Amounts for Payment of Accrued Interest</u>

<u>Class</u>	<u>Code</u> <u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1631		<u>Reserved Amounts for Payment of Accrued Interest</u> - This account is debited with the entire amount of accrued interest received upon the issuance of a bond. The offset is a credit to Accrued Bond Interest Payable (GL account 2142).
	1640		<u>Reserved Amounts for Payment of Loans</u>
	1641		<u>Reserved Amounts for Payment of Loans</u> - This account is debited with the entire amount of loan proceeds. The offset is a credit to Loans Payable (GL account 2121).
1900			<u>Deferred Outflows of Resources</u>
	1911		<u>Deferred Outflows of Resources</u> – A consumption of net assets by the LEA that is applicable to a future reporting period.
2000			<u>Liabilities</u>
2100			<u>Current Payables</u>
	2110		<u>Accounts Payable</u>
	2111		<u>Accounts Payable - General</u> - This account represents actual liabilities for goods and services received, with the offset being a debit to an expenditure account.
	2115		<u>Retained Percentage On Construction</u> - Liabilities occurring on construction contracts for that portion of the work which has been completed but part of the liability has not been paid pending final inspection, the lapse of a specified time period, or both. The unpaid amount is usually a stated percentage of the contract price.
	2120		<u>Loans Payable</u>
	2121		<u>Loans Payable</u> - This account is credited for the proceeds from loans, with the offset being a debit to Amounts Available for Payment of Loans (GL account 1641).
	2130		<u>Bonds Payable</u>
	2131		<u>Bonds Payable - Current Year</u> - This account is credited as bonds become currently payable. The offset is a debit to Bonds Payable - Future Years (GL account 2711). When bonds are redeemed this account is debited with a corresponding credit to Amounts to be Provided for Payment of Bond Principal (GL account 1611).
	2140		<u>Bond Interest Payable</u>
	2141		<u>Bond Interest Payable - Current Year</u> - This account is credited as bond interest becomes currently payable. The offset is a debit to Bond Interest Payable - Future Coupon Maturities (GL account 2731). When the bond interest is paid this account is debited with a corresponding credit to Amount to be Provided for Payment of Bond Interest - Future Coupon Maturities (GL account 1621).

<u>Class</u>	<u>Code</u> <u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2142	<u>Accrued Bond Interest Payable</u>	- This account is credited with the amount of accrued interest received upon the issuance of a bond. The offset is a debt to Amounts Available for Payment of Accrued Interest (GL account 1631).
	2150	<u>Payroll Deductions and Withholdings</u>	- All payroll withholdings credited to this account, with the offset being a debit to an expenditure account.
	2151	<u>Federal Income Tax</u>	
	2152	<u>Old Age, Survivors and Disability Insurance (OASDI, "Social Security" Tax)</u>	
	2153	<u>Medicare Tax</u>	
	2155	<u>Missouri Income Tax</u>	
	2156	<u>Group Health and Life Insurance</u>	
	2157	<u>Credit Union</u>	
	2158	<u>Teacher Retirement</u>	
	2159	<u>Non-Teacher Retirement</u>	
	2161	<u>Other Deductions (Garnishments, Bankruptcy, Etc.)</u>	
	2162	<u>Tax Sheltered Annuity</u>	
	2170	<u>Accrued Wages Payable</u>	
	2171	<u>Accrued Wages Payable</u>	- This account is used to record the liabilities for services received in the current accounting period that will not be paid until a later period. The offset is to an expenditure account. This account is debited when the checks are issued.
	2172	<u>Special Termination Benefits</u>	- These are benefits offered for a short period of time to employees in connection with their termination of employment. Special termination benefits are often used as an inducement for early retirement or to address budgetary problems.
	2180	<u>Due To Other Funds</u>	- The balance in these accounts represents amounts billed to a fund by another fund. <u>This group of accounts should be cleared to zero by June 30.</u>
	2181	<u>Payroll Subfund</u>	
	2182	<u>Operating Subfund</u>	
	2183	<u>Food Service/Enterprise Funds</u>	

<u>Class</u>	<u>Code</u> <u>Subclass</u>	<u>Detail</u>	<u>Description</u>
		2184	<u>Student Activities/Trust Funds</u>
		2185	<u>Special Revenue (Teachers) Fund</u>
		2186	<u>Debt Service Fund</u>
2200		2187	<u>Capital Projects Fund</u> <u>Deferred Income</u>
		2211	<u>Deferred Income</u> - This account represents revenues that are not considered earned income of the current accounting period. As the income becomes earned, this account is debited with a corresponding credit to the appropriate revenue account.
2300			<u>Reserve for Protested Taxes</u>
		2311	<u>Reserve for Protested Taxes</u> - This account represents monies paid under protest and released to the LEA that may have to be refunded after full dispensation.
2700			<u>Bonded Debt Payable</u>
	2710		<u>Bonds Payable - Future Years</u>
		2711	<u>Bonds Payable - Future Years</u> - The liability for outstanding bonds is recorded in this account. It is credited for the face amount of bonds sold with a corresponding debit to Amounts to be Provided for Payment of Bond Principal (GL account 1611). As bonds become currently payable, this account is debited and Bonds Payable - Current Year (GL account 2131) is credited.
	2730		<u>Bond Interest Payable - Future Coupon Maturities</u>
		2731	<u>Bond Interest Payable - Future Coupon Maturities</u> - As bonds are sold, this account is credited for the amount of interest to be paid to maturity with a corresponding debit to Amounts to be Provided for Payment of Bond Interest Future Coupon Maturities (GL account 1621). When interest becomes currently payable, this account is debited with a corresponding credit being made to Bond Interest Payable - Current Year (GL account 2141).
2800			<u>Pension Liability</u>
		2811	<u>Pension Liability</u> - The amount of the actuarial deficiency to be contributed over a period exceeding one year in length. This only applies to the Kansas City and St. Louis City School Districts.
2900			<u>Deferred Inflows of Resources</u>

<u>Class</u>	<u>Code</u> <u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2911		<u>Deferred Inflows of Resources</u> – An acquisition of net assets by the district that is applicable to a future reporting period. A deferred inflow of resources should be recognized when resources are received or recognized as a receivable before (a) the period for which property taxes are levied or (b) the period when the resources are required to be used. When an asset is recorded in district should report a deferred inflow of resources until such time as the revenue becomes available.
3000			<u>Fund Balances and Reserves</u>
3100			<u>Fund Balance</u>
	3110		<u>Fund Balance/Fund Net Position</u> - This account balance represents total assets less the combination of liabilities and reserves. Credits to this account arise from journal entries to record estimated revenues, and at the end of the year, to close credit balances in appropriation and revenue accounts. Debits arise from journal entries recording appropriations, and at the end of the year, to close debit balances in the appropriation and estimated revenue accounts. Some portions of the fund balance may be restricted as to the use as noted in GL account 3412 - Restricted Fund Balance.
	3111		<u>Beginning Fund Balance</u>
	3112		<u>Ending Fund Balance</u>
3300			<u>Indirect Cost and Casualty/Loss Clearing Accounts</u>
	3310		<u>Allowance for Indirect Costs</u>
	3311		<u>Allowance for Indirect Costs</u> - This account is used when applying approved indirect cost rates related to federal and other approved projects.
	3320		<u>Casualty/Loss Clearing Account</u>
	3321		<u>Casualty/Loss Clearing Account</u> - This account is credited when <u>insurance proceeds</u> are received as the result of a covered loss (fire, storm, flood, vandalism and other capital outlay insurance claims) and debited when payments are made for covered loss repairs. Net receipts, as a result of the covered loss, are recorded as revenue in Net Insurance Recovery (revenue code 5631) at the termination of the repair/replacement project. Net expenditures are recorded as any other regular expenditure. If the district is a cash basis district this account must be zeroed out at the end of the fiscal year and the balance shown appropriately as revenue or expenditure. If the district is an accrual district this account may only retain a balance at the end of the fiscal year if the district expects to receive the revenue/expenditure within 60 days of the end of the fiscal year.
3400			<u>Net Position</u>

<u>Class</u>	<u>Code</u> <u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	3411		<u>Nonspendable Fund Balance</u> - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash, including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.
	3412		<u>Restricted Fund Balance</u> - The restricted fund balance classification should be reported when legally enforceable constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. .
	3413		<u>Committed Fund Balance</u> - The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action at the district's highest level of decision making authority (generally the governing board). Such constraints can only be removed or changed by the same form of formal action.
	3414		<u>Assigned Fund Balance</u> - The assigned fund balance classification reflects amounts that are constrained by the district's <i>intent</i> to be used for specific purposes, but meet neither the restricted nor committed forms of constraint. Also, the assigned fund balance classification is the residual classification for the special revenue, debt service, capital projects, and/or permanent funds after nonspendable, restricted, and committed balances have been identified (unless the residual amount is negative, which would require presentation as unassigned fund balance).
	3415		<u>Unassigned Fund Balance</u> - The unassigned fund balance classification is the residual classification, for the general fund only, after nonspendable, restricted, committed, and assigned balances have been identified. It is also used to report the residual amount for all <i>other</i> governmental funds after nonspendable, restricted, and committed balances have been identified, if the residual amount is negative.
	3416		<u>Net Investment in Capital Assets</u> - This account is used to record the component of net position invested in capital assets, net of related debt, that represents total capital assets less accumulated depreciation less debt directly related to capital assets. This account is to be used only in proprietary funds and entity-wide statements.
	3417		<u>Restricted Net Position</u> - This account is used to record the component of net position that represents net assets legally restricted by sources internal or external to the organization. This account is to be used only in proprietary funds and entity-wide statements.
	3418		<u>Unrestricted Net Position</u> - This account is used to record the component of net position that represents net position not classified in accounts 3118 and 3119. This account is to be used only in proprietary funds and entity-wide statements.
4000			<u>Encumbrance Reserves</u>
	4110		<u>Fund Balance Reserved for Encumbrances</u> - This is an offset to Encumbrances - Control (GL account 6020). At year-end, it is treated as a real (proprietary) account.

<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
		4111	<u>Fund Balance Reserved for Encumbrance - Current Year</u>
		4112	<u>Fund Balance Reserved for Encumbrances - Prior Year</u>
		4121	<u>Fund Balance Reserved for Encumbrances - Payroll Reserve</u>
5000			<u>Revenues</u>
	5010		<u>Estimated Revenues and Noncash Revenues - Control</u>
		5011	<u>Estimated Revenues and Noncash Revenues - Control</u> - This account is debited at the beginning of the fiscal year for the amount of revenues anticipated. The offset is a credit to Fund Balance (GL account 3111). At the end of the fiscal year, this account is credited when Realized Revenues and Noncash Revenues - Control (GL account 5020) is closed to it, and then the net balance of GL account 5010 is closed to fund balance.
		5020	<u>Realized Revenues and Noncash Revenues - Control</u>
		5021	<u>Realized Revenues and Noncash Revenues - Control</u> - This account is credited for the total revenue and noncash revenue realized (including any accrued amounts) during the period. The postings to the Budget Analysis Ledger detail revenue accounts must be equal to this total revenue control account. The offset is a debit to cash or a receivable account. At the end of the period, this account is closed to Estimated Revenues and Noncash Revenues - Control (GL account 5011).
6000			<u>Appropriations, Encumbrances, Expenditures</u>
	6010		<u>Appropriations - Control</u>
		6011	<u>Appropriations - Control</u> - This account is credited at the beginning of the period for the amount of budgeted expenditures. The offset is a debit to Fund Balance (GL account 3111). At the end of the period, this account is debited when Encumbrances - Control (GL account 6021) and Expenditures - Control (GL account 6031) are closed to it, and then the net balance of this GL account 6011 is closed to fund balance.
		6020	<u>Encumbrances - Control</u>
		6021	<u>Encumbrances - Control</u> - This account is debited for the amounts encumbered and credited for encumbrances liquidated during the period. The postings to the Budget Analysis Ledger detail expenditure accounts for amounts encumbered (debits) and liquidated (credits) must equal the total debits and credits to this Encumbrance Control account. At the end of the fiscal year this account is closed as an offset to Fund Balance Reserved for Encumbrances (GL account 4111).

6030

Expenditures - Control

6031 **Expenditures - Control** - This account is debited for the total actual expenditures (including any accrued amounts) during the period. The postings to the Budget Analysis Ledger detail expenditure accounts must be equal to this Expenditures Control account. At the end of the fiscal year this account is closed to Appropriations - Control (GL account 6011).

Revenue Object Codes



Revenue Object Identification

The following alphabetical listing of revenues may be used as a quick reference for locating individual revenue object codes. Also indicated are grants or revenue titles that have been combined with and are transmitted from the Department to school districts, with another revenue code. This listing is followed by revenue object code descriptions and placement by fund.

21 st Century	5459	Career Center Fees From Other LEAs	5821
50/50 Equipment Grant - Career Education	5332	Career Education EL Civics Grant	5436
Accelerated Schools	5397	Career Education Family Lit/ESL Grant	5337
Accountability Grants, Title I Part A	5451	Career Education Outstanding Schools Act	5337
Accrued Interest on Bonds Sold	5142	Career Education	5332
Activity Income, Other Pupil	5179	Career Education /At-Risk	5322
Ad Valorem, Taxes, Current Year	5111	Career Education Enhancement Grant	5359
Ad Valorem, Taxes, Delinquent	5112	Career Education, Perkins Basic Grant	5427
Adjustment, Prior Period	5195	Career Ladder/Excellence in Education Act	5317
Admissions - Student Activities	5171	CDA (Child Development Associate) Grant	5421
Adult Education & Literacy (AEL)	5436	Charter Schools (Fed Charter Sch. Program)	5497
Adult Education & Literacy (AEL)	5337	Child Care Development Block Grant	5472
Adult Education State Grant Program	5436	Child Care, School Age	5467
Adult Salary Reimbursement	5332	Child Development Associate (CDA) Grant	5421
Adult/Continuing Education Tuition	5123	City Sales Tax	5117
After-School Snack Program	5448	Class Size Reduction	5465
AP Exam Fee Reimbursement - Lottery	5397	Classroom Trust Fund (Basic Formula)	5319
AP/IB Exam Fee Reimbursement	5497	Clearing Accounts, Net Receipts	5196
Area Career Center Construction	5397	Community Services	5181
Area Career Center Fees From Other LEAs	5821	Community Services Grant	5497
ARRA - Rebuild Missouri Schools	5495	Concentrated Animal Feeding Operations, Penalty	5232
ARRA - Sale of QZAB Bonds	5613	Connections Grant, MO Elementary Science	5465
Assessment Substitute Payment - Federal	5497	Contracted Ed. Services From Other LEAs	5831
Assessment Substitute Payment - State	5397	County Revenue, Other	5237
Assistive Technology Reimbursement	5437	County Stock Insurance Fund	5222
At-Risk Program -Career Education	5322	Curriculum Substitute Payment - Interface	5397
Basic Formula - Classroom Trust Fund	5319	Curriculum Substitute Payment - Title II	5497
Basic Formula - State Monies	5311	Customized Training Program	5332
Bill Back for Excess Cost/Residential (Public) Placement	5369	Delinquent Ad Valorem Taxes	5112
Bonds Sold, Premium	5143	Delinquent M & M Surtax	5115
Bonds, Refunding	5692	Delinquent, Title I	5451
Bonds, Sale of	5611	Department of Health Food Service Program	5481
Bonds, Sale of QSCB (ARRA)	5612	Direct Therapy Services Revenues - School District Reimbursement	5412
Bonds, Sale of QZAB (ARRA)	5613	Displaced Homemaker (Fee Waiver)	5332
Bookstore Sales	5172	DNR Energy Loan	5366
Breakfast Program, School	5446	Domestic Insurance Company Tax	5222

Section : E – Revenue Objective Codes

Subject: Revenue Object Code Alphabetical Listing

Dual Credit	5397	Financial Institution Taxes (Intangible)	5114
Early Child Parents as Teachers	5324	Fines, Escheats, Overplus, Etc.	5211
Early Childhood Special Education	5442	Food Service - Federal	5445
Early Childhood Special Education	5314	Food Service - Non-Program	5165
Early Retiree Reinsurance Program	5497	Food Service	5333
Revenue (ERRP)		Food Service, Department of Health	5481
Earnings From Temporary Deposits	5141	Fresh Fruit and Vegetable	5449
Earnings on Investments	5141	Gifts	5192
ECSE - Current Year	5314	Grant for Dual Credit	5397
ECSE - Current Year	5442		
ECSE - Prior Year	5314	Head Start	5483
ECSE Transportation Amounts Rec'd From		Health (Dept.) Food Service Programs	5481
Other LEAs	5843	Health/METS Grant	5397
Educare Grant	5374	High Need Fund - Special Education	5381
Education for Homeless Children/Youth	5463	High Need Fund - Special Education	5437
Education for the Disadvantaged, Title I		High Schools that Work	5332
Part A	5451	Homeless Children and Youth, Education	5463
Educational & Screening/PAT - State	5324	Homeless Education	5463
Educational Services From Other LEAs,		Homeless Transportation	5463
Con.	5831		
Effectiveness Index Formula	5332	IDEA Entitlement Funds, Part B IDEA	5441
Eisenhower	5465	IDEA Grants	5437
Emergency Immigrant Education	5462	IDEA used for ECSE	5442
eMINTS Grant	5397	IDEA-619 Preschool Grant	5442
Energy Loan	5366	Impact Aid	5411
English Language Acquisition and		Impact Aid, Restricted Purpose	5486
Academic	5462	Improving the Academic Achievement of	
Achievement		the Disadvantaged, Title I, ESEA	5451
English Language Learners, Title III, ESEA	5462	In Lieu of Tax	5116
Enhancement Grant - Career Education	5359	Industrial Technology Grant	5332
E-Rate Refund (Previous Year)	5195	Innovative Ed Programs, Title V, ESEA	5455
Escheats, Fines, Overplus, Etc.	5211	Insurance Fund, County Stock	5222
Even Start Family Literacy	5476	Insurance Recovery (Net)	5631
Excellence in Education Act/Career Ladder	5317	Intangible Tax (Financial Institution Taxes)	5114
Excess Cost/Residential (Public)		Interest	5141
Placement	5369	QSCB Bond Interest Reimbursement	5497
		Kindergarten Payment	5311
Family and Consumer Sciences Grant	5332		
Federal Charter Schools Program Grant	5497	Literacy & Adult Education – State	5337
Federal Emergency Management (FEMA)	5477	Local Records Preservation Grant	5397
Federal Flood Control	5231	Local Revenue, Miscellaneous	5198
Federal Forest	5231	Local Tax Effort	5831
Federal Mineral	5231	Locally Assessed Railroad and Utility Tax	5111
Federal Other	5497	Lunch Program, School	5445
Federal Properties	5231		
Federal Revenue, Other	5497		
FEMA Funds	5477		

Section : E – Revenue Objective Codes**Subject: Revenue Object Code Alphabetical Listing**

M & M Surtax	5115	Premium on Bonds Sold	5143
MAP Substitute Reimbursement	5397	Preschool Grant - IDEA-619	5442
MAP Substitute Reimbursement	5497	Preschool, MO Project	5382
Math and Science Partnerships	5465	Preschool Project tuition	5181
Math Initiative Payments	5397	Prior Period Adjustment	5195
Medicaid	5412	Private Car Tax	5221
Membership Dues & Fees, Student Organ.	5173	Professional Development, Teacher and Principal Quality - Title II, Part A, ESEA	5465
Migrant, Title I, ESEA	5452	Project Lead the Way	5332
Milk Program, Special	5447	Project Success - PD	5397
Mineral - Federal	5231	Property Sale, Other	5651
Miscellaneous Local Revenue	5198	Proposition C (Sales Tax)	5113
Missouri School District Administrative Claiming (Medicaid)	5412	Protested M & M Surtax	5115
Missouri School District Medicaid Reimbursement for Direct Services	5412	Protested State Assessed Railroad and Utility Taxes	5221
MO Dept of Nat. Res. Energy Loan	5366	Public Placement	5369
MO Elementary Science Connections Grant	5465	Pupil Activity Income (Other)	5179
MO Preschool Project	5382		
MSIP Reimbursement	5397		
		Readers for the Blind	5371
National School Lunch Program	5445	REAP Grant	5492
National School Lunch Program Equipment Grant	5444	Rebuild Missouri Schools – ARRA	5495
Net Insurance Recovery	5631	Refugee Children’s Improvement Grant	5497
Net Receipts From Clearing Accounts	5196	Refunding Bonds	5692
Network of High School With Results	5397	Regular Day Tuition (K-12)	5121
New Traditions Program	5332	Rentals	5191
Non-Disabled Transportation Fees Received From Other LEAs	5841	Reserve Officer Training Corps (ROTC)	5418
North Central Association Reimbursement	5332	Residential (Public) Placement/Excess Cost	5369
		Rural Education Initiative - Title VI, Part B	5492
Other County Revenue	5237	Rural Low Income Grant, Title VI Part B	5492
Other Federal Revenue	5497		
Other Non-Current Revenue	5691	SAC - State	5332
Other Property Sale	5651	Safe and Drug Free Schools, Title IV, ESEA	5461
Other Pupil Activity Income	5179	Safe Schools Sub Reimbursement	5358
Other State Revenue	5397	Sale of Bonds	5611
Overplus, Fines, Escheats, Etc.	5211	Sale of Bonds - QSCB (ARRA)	5612
		Sale of Bonds - QZAB (ARRA)	5613
Parents as Teachers (PAT) - State	5324	Sale of Other Property	5651
PD - Project Success	5397	Sale of School Buses	5641
PDC	5397	Sales to Adults (Food Service)	5161
Pell Grants	5484	Sales to Pupils (Food Service)	5151
Penalty Paid by Concentrated Animal Feeding Operations	5232	School Age Community	5472
Perkins Basic Grant - Secondary	5427	School Based Social Worker	5497
Perkins Basic Grant, Career Education	5427	School Breakfast Program	5446
Postsecondary Salary Reimbursement	5332	School Bus Sale	5641
		School District Administrative Claiming	5412

Section : E – Revenue Objective Codes

Subject: Revenue Object Code Alphabetical Listing

School District Reimbursement (Direct Therapy Services) Revenues	5412	Substitute Reimbursement, Map	5497
School District Trust Fund (Proposition C)	5113	Success Link	5397
School Food Section 04 Lunch Payment	5445	Summer Food Service Program	5481
School Food Section 11 Lunch Payment	5445	Summer School Tuition (K-12) - Rec'd From Individuals	5122
School Food Snack Payment	5448	Summer School Tuition (K-12) - Rec'd From Other LEA's	5812
School Food State Payment	5333	Supper Food Service Program Rec'd From DOH	5481
School Improvement, Title I Part A	5451	Surtax (M & M)	5115
School Lunch Program Rec'd Through the Department	5445	Students with Disabilities Fees Received From Other LEA's	5842
School Milk Payment	5447	Targeted Assistance	5451
School Technology Grant	5364	Targeted Assistance - Title I	5451
School-Age Child Care	5467	Tax, City Sales	5117
Science Connections Grant, MO Elementary	5465	Tax, In Lieu of	5116
Secondary Salary Reimbursement - ACC	5332	Taxes (Intangible), Financial Institution	5114
Secondary Salary Reimbursement - Comp HS	5332	Taxes, Current, Ad Valorem	5111
SEMA Funds	5372	Taxes, Delinquent (Ad Valorem only)	5112
Sheriff's Sales	5211	Teacher and Principal Quality and Profes. Devel., Title II, Part A, ESEA	5465
SIG	5451	Teaching & Learning Conference Payments	5397
Small Schools Grant	5325	Teaching and Learning Institute Scholarship - PD	5397
Smaller Class Size Initiative	5455	Tech. Acquisition & Enhancement Grant	5364
Snack Program, After School	5448	Technology Education Grant	5332
Special Education - High Need Fund	5381	Technology Training Support Grant	5397
Special Education - High Need Fund	5437	Technology, Grants for School	5364
Special Education Coop Development	5437	Temporary Deposits, Earnings On	5141
Special Education Part B Entitlement	5441	Temporary Direct Deposit Revenue	5691
Special Education SET Training	5437	TIF Surplus	5116
Special Education SPDG	5438	Title I - Targeted Assistance	5451
Special Education Special Payment	5397	Title I, Part A, ESEA - Accountability Grants	5451
Special Education SWIS	5437	Title I, Part A, ESEA - Education for the Disadvantaged	5451
Special Education Transition	5437	Title I, Part A, ESEA - Improving the Academic Achievement of the Disadvantaged	5451
Special Education, Early Childhood - Federal	5442	Title I, Part A, ESEA - School Improvement	5451
Special Milk Program	5447	Title I, Part A, ESEA - Volunteer Transfer Students (VTS)	5451
State Assessed Railroad and Utility Taxes	5221	Title I, Part C - Migrant Education	5452
State Emergency Management (SEMA) Funds	5372	Title I, Part D Neglected/Delinquent	5451
State Revenue, Other	5397	Title II, Part A, ESEA - Teacher and Principal Quality and Professional Devel.	5465
State/Local Improvement Grant	5437	Title II, Part B, ESEA - Math and Science Partnerships	5465
Stewart B. McKinney Homeless Children and Youth	5463		
Stock Insurance Fund, County	5222		
Student Activities, Admissions	5171		
Student Organization Member Dues and Fees	5173		
Substitute Reimbursement, Map	5397		

Title III, ESEA - English Language Acquisition and Academic Achievement	5462
Title VI, Part B - Rural Education Initiative	5492
Title VI, Part B - Rural Low Income Grant	5492
Transportation (State Aid)	5312
Transportation Amounts Rec'd From Other LEAs for Non-Disabled Transport.	5841
Transportation Amounts Rec'd From Other LEAs for ECSE Transportation	5843
Transportation Fees From Patrons	5131
Tuition From Other LEAs Regular Term	5811
Tuition From Other LEAs Summer School	5812
Tuition, Adult Education (Post-Secondary)	5123
Tuition, Pre-School	5181
Tuition, Regular Day, (K-12)	5121
Tuition, Summer School	5122
Twenty-First Century Grant	5459
Unclaimed Tax Surplus	5211
U.S. Treasury interest subsidy	5497
Utility Tax, State Assessed	5221
VICC	5198
Vocational Education - Basic Grants to States	5427
Vocational Rehabilitation	5478
Vocational Resale	5651
Voluntary Interdistrict Choice Corporation	5198
Wallace Foundation Grant	5497
Wonder Years Grant	5397

Reserved for Future Use.

Revenues

Revenues will be recorded on a gross basis. This policy will result in showing per revenue account the amount of all revenue received from all sources (i.e., local, state, federal). It will give adequate revenue information within the classification of accounts for budgeting, accounting and reporting purposes.

The revenue object code identifies the source of revenue and occupies the identical field in the code structure as the expenditure object codes. The revenue codes are, however, differentiated by the account classification code five (5) which precedes each revenue account while a six (6) precedes each expenditure object code. It may be noted that a revenue transaction will not have a function code; this field is zero filled or left blank. Code numbers in the **Class** column and middle (subclass) column ending in zero are for subtotaling purposes only and are **not** used for posting transactions.

Apportionment of Tax Revenue: Tax revenues in Current Taxes (revenue code 5111), Delinquent Taxes (revenue code 5112), TIF Surplus (revenue code 5116), County Stock Insurance Fund (revenue code 5222) and Federal Properties (revenue code 5231) should be apportioned into each fund according to the **adjusted** tax levy and must be carried to six decimal places rounded back to five.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
5000			<u>Revenues</u>	
5100			<u>Revenues from Local Sources</u>	
	5110		<u>Taxes</u>	
		5111	<u>Taxes, Current Ad Valorem</u> Amounts derived from taxing real and personal property within the district for the current year. Includes amounts generated from locally assessed railroad and utility property.	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.
		5112	<u>Taxes, Delinquent Ad Valorem</u> Amounts derived from prior years' ad valorem taxes. Delinquent taxes received after June 30 for the prior year and delinquent taxes received with no tax year indicated. Receipt of prior year (delinquent) M & M Surtax should be coded to 5115.	Placed in each fund on the same basis as receipts from current taxes, except where the previous years' obligations of the district would be affected by such distribution. Then the delinquent tax shall be distributed according to the tax levies established for the years in which the obligations were incurred. The apportionment must be carried to six decimal places rounded back to five.
		5113	<u>School District Trust Fund (Proposition C)</u> Amounts received from the state from a one cent state sales tax. One-half of the total received is used to roll back the current tax levy unless a simple majority of voters has voted to forego all or part of the reduction per Section 164.013, RSMo.	No less than 75% of ½ of the funds received shall be placed in the Special Revenue (Teachers) Fund and the remaining percent placed in the General (Incidental) Fund.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5114		<u>Financial Institution Taxes (Intangible)</u> Taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations.	Placed at the discretion of the local board per Section 165.011, RSMo.
	5115		<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. This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax.	Placed at the discretion of the local board per Section 165.011, RSMo.
	5116		<u>In Lieu of Tax</u> Amounts received for property taken off the tax rolls. Includes TIF Surplus.	In Lieu of Tax: placed at the discretion of the local board per Section 165.011, RSMo. <u>TIF Surplus</u> : 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.
	5117		<u>City Sales Tax</u> Amounts received from a city voted sales tax.	Placed at the discretion of the local board.
	5120		<u>Tuition</u>	
	5121		<u>Regular Day School Tuition (K-12)</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.	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.
	5122		<u>Summer School Tuition (K-12)</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.	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.
	5123		<u>Adult/Continuing Education Tuition - Post-Secondary</u> Amounts received for resident and non-resident students attending adult education classes in the district.	Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5130		<u>Transportation</u>	
		5131	<u>Transportation Fees From Patrons</u> Amounts received from parents for transportation of students in the district. Transportation amounts received from other LEAs is coded to 5841 or 5842, as appropriate.	General (Incidental) Fund
	5140		<u>Earnings on Investments</u>	
		5141	<u>Earnings From Temporary Deposits</u> Interest earnings from <u>all</u> deposits and investments. Also includes penalties and interest from delinquent and protested taxes.	Placed in the fund in which the principal earned interest (i.e., allocated based on each fund's balance as a percentage of the total invested).
		5142	<u>Accrued Interest on Bonds Sold</u> Amounts received as accrued interest from the sale of bonds. When bonds are sold at a date later than the nominal issue date of the bonds, the selling price often includes, in addition to the principal of the bonds, an amount representing the interest that has accrued on the bonds since the nominal issue date.	Debt Service Fund
		5143	<u>Premium on Bonds Sold</u> An amount received when the sale of bonds is higher than the par value of the bonds. (Example: Bond par value is \$1,000. Bonds are sold for \$1,010. There is a \$10 premium.) Record the total premium on all bonds sold.	Debt Service Fund
	5150		<u>Food Service - Programs/Pupils</u>	
		5151	<u>Sales to Pupils</u> Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs.	General (Incidental) Fund
	5160		<u>Food Service - Programs/Adults</u>	
		5161	<u>Sales to Adults</u> Amounts received from adults for the sale of meals served under the National School Lunch and Breakfast Programs.	General (Incidental) Fund

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5165		<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.	General (Incidental) Fund
	5170		<u>Enterprise Sources</u>	
	5171		<u>Admissions - Student Activities</u> Amounts received from patrons and students for a school-sponsored activity.	Placed in the operating funds at the discretion of the local board.
	5172		<u>Bookstore Sales</u> Amounts received from patrons and students from the operation of a bookstore or sale of supplies.	Placed in the operating funds at the discretion of the local board.
	5173		<u>Student Organization Membership Dues and Fees</u> Amounts received from students for school organization membership dues and fees.	Placed in the operating funds at the discretion of the local board.
	5179		<u>Other Pupil Activity Income</u> All other revenue from pupil activities not listed above.	Placed in the operating funds at the discretion of the local board.
	5180		<u>Community Services</u>	
	5181		<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 tuition from parents for pre-school students including Preschool Project tuition.	Placed by fund according to expenditures for such services.
	5190		<u>Other Revenue From Local Sources</u>	
	5191		<u>Rentals</u> Revenue from rental of school facilities or other property owned by the school district.	Placed in the General (Incidental) Fund or Capital Projects Fund at the discretion of the local board.
	5192		<u>Gifts</u> Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected.	Placed in the fund where it can be expended to meet the purpose for which it was donated and accepted per Section 165.011, RSMo.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5195		<u>Prior Period Adjustment</u> Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts payable adjustments after final liquidation and refunds of bond issuance costs.	Placed in any fund according to type of initial action.
	5196		<u>Net Receipts From Clearing Accounts</u> At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts under the jurisdiction and control of the board of education when such funds are available for general expenditure by the local board.	Placed in any fund according to type of initial action.
	5198		<u>Miscellaneous Local Revenue</u> All other revenues from local sources not covered by the above local revenue codes. Includes the receipt of payments from the Voluntary Interdistrict Choice Corporation (VICC).	Placed in any fund or funds at the discretion of the local board.
5200			<u>Revenue From County Sources</u>	
	5210		<u>Court Related - County</u>	
	5211		<u>Fines, Escheats, Overplus, Etc.</u> Amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales (foreclosure sale surplus) and unclaimed tax surplus/overplus surtax per Section 140.230, RSMo. Forfeitures are paid to the state rather than the district per Section 166.131, RSMo.	Special Revenue (Teachers) Fund
	5220		<u>Tax Collected by County for the LEA</u>	
	5221		<u>State Assessed Railroad and Utility Taxes</u> Amount derived from county average levy for school purposes, capital project purposes and other purposes (debt service) on the assessed valuation of railroad and utility properties as assessed by the state. This includes private car tax as well as delinquent and protested State Assessed Utility Tax. <u>(Does not include amounts generated from locally assessed railroad and utility property, which should be coded to Current Taxes, Revenue Code 5111).</u>	Amount received for other purposes is placed in the Debt Service Fund. Amount received for capital project purposes is placed in the Capital Projects Fund. Amount received for school purposes is placed in the General (Incidental) and Special Revenue (Teachers) Funds in proportion to the adjusted tax levy in those two funds.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5222		<u>County Stock Insurance Fund</u> Proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330 (4), RSMo.	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.
	5230		<u>Other County Revenue</u>	
	5231		<u>Federal Properties</u> Amounts received from federal properties through the county per Section 12.070, RSMo. These payments are based on revenue transmittals through the state treasurer to each county from the United States Departments of Agriculture and Interior for forest management services/mineral leasing receipts per Section 2506 of the National Energy Bill. Also includes receipts paid through the county per Section 12.080, RSMo, as received from any federal department for leases of federal land subject to the Flood Control Act (33 U.S.C.A.) of 1928, as amended.	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.
	5232		<u>Penalties Paid by Concentrated Animal Feeding Operations.</u>	Special Revenue (Teachers) Fund.
	5237		<u>Other County Revenue</u> Revenue received through the county not specified above.	Placed in the operating funds at the discretion of the local board.
5300			<u>Revenue From State Sources</u>	
	5310-25		<u>Foundation Formula, State Aid</u>	
	5311		<u>Basic Formula - State Monies</u> Amounts received from the State Foundation Formula (the calculated <u>apportionment</u> amount plus or minus prior year corrections). Excludes Classroom Trust Fund and Federal Budget Stabilization Fund.	No less than 75% of the funds received shall be placed in the Special Revenue (Teachers) Fund and the remaining percent placed in the General (Incidental) Fund. Section 163.031 RSMo.
	5312		<u>Transportation</u> Amounts received from the state for transportation of school children.	Placed in the General (Incidental) Fund. Section 163.031 RSMo.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5314		<u>Early Childhood (3 & 4 Year Old) Special Education (ECSE)</u> Amounts received from the state to provide for early childhood special education programs (ECSE). Federal revenues received for this program should be coded to Early Childhood Special Education, revenue code 5442.	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.
	5317		<u>Career Ladder/Excellence in Education Act</u> Amounts received from the state for the career ladder salary supplement. (Code not applicable for Fiscal Year 2009-10).	Placed in the Special Revenue (Teachers) Fund. Section 163.031 RSMo.
	5319		<u>Basic Formula - Classroom Trust Fund</u> Amounts received from the Gaming portion of funding for the State Foundation Formula.	Placed at the discretion of the local board except amounts received above 2009-2010 amounts shall only be placed in General (Incidental) or Special Revenue (Teacher) fund per Section 163.043, RSMo
	5322		<u>Career Education/At-Risk</u> Amounts received from the state for alternate education centers/at-risk centers funded through Section 167.332, RSMo.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. Section 163.031 RSMo.
	5324		<u>Educational and Screening Program Entitlement/ Parents As Teachers (PAT)</u> Amounts received from the state for Early Childhood Screening/PAT programs per Sections 163.031 and 167.332, RSMo.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. Section 163.031 RSMo.
	5325		<u>Small Schools Grant</u> Amounts received from the state for Small Schools per Section 163.044 RSMo.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. Section 163.031 RSMo.
5330-97			<u>State Revenue</u>	
	5332		<u>Career Education</u> Amounts received from the state that represent reimbursement for career and technical education. This reimbursement represents the state's portion of the matching requirement per Sections 178.420 through 178.580, RSMo.	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.
			Includes amounts received for Area Career Center Construction.	Capital Projects Fund

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5333	<u>Food Service</u> Amounts received from the state for school lunch programs.		General (Incidental) Fund
	5337	<u>Adult Education & Literacy (AEL)</u> Amounts received from the state for adult education programs.		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.
	5359	<u>Career Education Enhancement Grant</u> Amounts received to fund allowable expenditures as outlined in 5 CSR 60-120.070 (see Section 178.585, RSMo).		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.
	5366	<u>MO Department of Natural Resources (DNR) Energy Loan</u> Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.		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.
	5369	<u>Residential Placement/Excess Cost</u> Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo (referred to as the Public Placement 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.
	5371	<u>Readers for the Blind</u> Amounts received from the state for readers for blind students.		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.
	5372	<u>State Emergency Management Agency (SEMA) Funds</u> Amounts received from the state for the state match portion of a disaster assistance 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.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5381		<u>High Need Fund - Special Education</u> Amounts received from the state as reimbursement for expenditures during the prior year made on behalf of a student with a disability whose special education costs exceed three times the district's current expenditure per average daily attendance as calculated from the district's Annual Secretary of the Board Report (ASBR) for the year in which the expenditures are claimed (see Section 162.974, RSMo).	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.
	5382		<u>Missouri Preschool Project</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).	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.
	5397		<u>Other State Revenue</u> Amounts received from state agencies not listed above (includes Grant for Dual Credit, Technology Training Support Grant, Disability Determinations, Local Records Preservation Grant, Wonder Years Grant, PDC, MSIP Reimbursement, Gold Star Schools, Teaching & Learning Scholarship Payments).	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.
5400			<u>Revenue From Federal Sources</u>	
	5410-19		<u>Federal Unrestricted, Direct</u> Amounts received directly from the federal government.	
	5411		<u>Impact Aid</u> Amounts received from federal funds by LEAs having increased enrollments due to federal activities. <u>Impact Aid, Restricted Purpose</u> should be coded to revenue code 5486.	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.
	5412		<u>Medicaid</u> Amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. Includes Missouri School District Administrative Claiming (SDAC) and Missouri School District Reimbursement (Direct Therapy Services) revenues.	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.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5418		<u>Reserve Officer Training Corps (ROTC)</u> Amounts received from the federal government as a reimbursement for the various military services reserve officer training programs.	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.
	5420-59		<u>Federal - Restricted</u> Amounts received from the federal government through the state.	
	5421		<u>Child Development Associate (CDA) Grant</u> Allocation of funds to area career centers and community colleges awarded the opportunity to operate a departmental approved occupational preparatory career education program in child care and education. Students will be seeking a Child Development Associate (CDA) credential.	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.
	5427		<u>Perkins Basic Grant, Career Education</u> Allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations.	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.
	5436		<u>Adult Education & Literacy (AEL)</u> Amounts received through the state for adult education programs (see also Adult Education & Literacy (AEL) - State, revenue code 5337).	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.
	5437		<u>IDEA Grants</u> Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.	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.
	5438		<u>Non- IDEA Special Education Grants</u> Amounts received for special education initiatives with federal funds other than IDEA funds.	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.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5441	<u>IDEA Entitlement Funds, Part B IDEA</u> Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.		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.
	5442	<u>Early Childhood Special Education (ECSE)</u> Amounts received through the state for early childhood special education programs (ECSE) (includes IDEA Part B and Section 619 grants).		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.
	5444	<u>National School Lunch Program Equipment Grant</u> Amounts received through the state for food service equipment grants funded from the USDA National School Lunch Program.		Capital Projects Fund
	5445	<u>School Lunch Program</u> Amounts received through the state for the National School Lunch Program. Revenue received directly from the MO Department of Health is reported in revenue code 5481.		General (Incidental) Fund
	5446	<u>School Breakfast Program</u> Amounts received through the Department for the School Breakfast Program.		General (Incidental) Fund
	5447	<u>Special Milk Program</u> Amounts received through the Department for the Special Milk Program.		General (Incidental) Fund
	5448	<u>After-School Snack Program</u> Amounts received through the state (the Department) for the After School Snack Program. Revenue received from sources other than USDA for this program should be reported as revenue code 5165, Food Service Non-Program. Expenditures should be reported in 2561-Food Service.		General (Incidental) Fund
	5449	<u>Fresh Fruits and Vegetable Program</u> Amounts received through the state for the USDA Fresh Fruits and Vegetable Program.		General (Incidental) Fund

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5451		<p><u>Title I, ESEA - Improving the Academic Achievement of the Disadvantaged</u> Amounts received through the state for Title I, Part A, Improving Basic Programs, Title I, 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.
	5452		<p><u>Title I, Part C - Migrant Education</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.
	5459		<p><u>Twenty-First Century Community Learning Center/Afterschool Grant</u> Amounts received from the federal government through the state 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.
5460-79			<p><u>Other Federal - Restricted</u> Amounts received from the federal government through the state.</p>	
	5462		<p><u>Title III, ESEA - English Language Acquisition and Academic Achievement</u> Amounts received through the state for teaching English to limited English proficient children and for 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.
	5463		<p><u>Education for Homeless Children and Youth</u> 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.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5465		<p><u>Title II, Part A & B, ESEA - Teacher and Principal Training and Recruitment Fund/Mathematics and Science Partnerships</u> Amounts received through the state 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).
	5472		<p><u>Child Care Development Fund Grant</u> Amounts received through the state (distributed by the Department from the MO Department of Social Services). Revenue may be received from both Early Learning and Extended Learning after school program's in the form of competitive grants or contracts to be used for the purchase of materials, supplies, equipment, training, salaries, development of curriculum or other needed services such as licensing and accreditation fees.</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.
	5477		<p><u>Federal Emergency Management Agency (FEMA) Funds</u> Amounts received from the federal government passing through the State Emergency Management Agency.</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.
	5478		<p><u>Vocational Rehabilitation</u> Amounts received as true revenue for the Vocational Rehabilitation Program. Does not include amounts received by a district as a reimbursement for expenditures.</p>	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.
	5480-89		<p><u>Other Federal - Restricted</u></p>	
	5481		<p><u>Department of Health Food Service Programs</u> Amounts received from the MO Department of Health and NOT a part of the regular food service program (includes the Summer Food Service Program and the Supper Food Service Program).</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.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5483	<u>Head Start</u> Amounts received as a sub-grantee (delegate) to operate a head start program.		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.
	5484	<u>Pell Grants</u> Amounts received from the federal government to enable an individual to enroll in an adult education program. This grant should not be handled as a receipt to the district but rather as a pass-through to the individual.		General (Incidental) Fund
	5486	<u>Impact Aid, Restricted Purpose</u> Amounts received from the federal government by LEAs (due to federal activities) for a specific purpose.		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.
	5492	<u>Title VI, Part B - Rural Education Initiative</u> 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.		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.
	5495	<u>Rebuild Missouri Schools - ARRA</u> 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.		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.
	5497	<u>Other Federal Revenue</u> Amounts received from federal sources not listed above (includes Federal Charter School Program Grant, Community Service Grant, Refugee Children's Improvement Grant, and U.S. Treasury interest subsidy).		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for debt service purposes or capital projects purposes shall be placed in the Debt Service Fund or Capital Projects Fund.
5600		<u>Non-Current Revenue</u>		
	5610	<u>Sale of Bonds</u>		

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5611	<u>Sale of Bonds</u>	Amounts received as principal from the sale of bonds.	Capital Projects Fund
	5613	<u>Sale of Bonds - QZAB (ARRA)</u>	Amounts received as principal from the sale of QZAB bonds.	Capital Projects Fund
	5630	<u>Insurance</u>		
	5631	<u>Net Insurance Recovery</u>	Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced (see Casualty/Loss Clearing Account, General Ledger Account 3320). Include insurance proceeds if expenditure for replacement/repair of damaged/lost property was expended in a different fiscal year.	Placed in the General (Incidental) Fund or Capital Projects Fund based on the category of loss.
	5640	<u>Sale of School Buses</u>		
	5641	<u>Sale of School Buses</u>	Amounts received from the sale of school buses.	Capital Projects Fund
	5650	<u>Sale of Other Property</u>		
	5651	<u>Sale of Other Property</u>	Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both. The sale of a building representing a vocational project for resale is also credited in the Capital Projects Fund to Inventory for Resale, General Ledger Account 1315.	Capital Projects Fund
			Sale of supply items should be credited to the General (Incidental) Fund.	General (Incidental) Fund
	5690	<u>Other Non-Current Revenue</u>		
	5691	<u>Temporary Direct Deposit Revenues</u>	Amounts received from the Department representing the portion of state aid that is directly deposited into a designated trustee account for participation in the MOHEFA Direct Deposit Program.	Debt Service Fund

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5692	<u>Refunding Bonds</u>	Proceeds from a refunding of general obligation bonds.	Debt Service Fund
5800		<u>Amounts Received From Other LEAs</u>		
	5810	<u>Tuition From Other LEAs</u>		
	5811	<u>Tuition From Other LEAs - Regular Term</u>	Amounts received from other LEAs for the regular school term.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.
	5812	<u>Tuition From Other LEAs - Summer School</u>	Amounts received from other LEAs for summer school.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.
	5820	<u>Area Career Center Fees From Other LEAs</u>		
	5821	<u>Area Career Center Fees From Other LEAs</u>	Amounts received from other LEAs for area career center services.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.
	5830	<u>Contracted Educational Services From Other LEAs</u>		
	5831	<u>Contracted Educational Services From Other LEAs</u>	Amounts received from other LEAs for contracted educational services. Includes amounts received as Local Tax Effort from another school district pursuant to Section 167.126.2 RSMo.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.
	5840	<u>Transportation Amounts Received From Other LEAs</u>		
	5841	<u>Transportation Amounts Received From Other LEAs for Non-Disabled Transportation</u>	Amounts received through an interdistrict contract for transportation of another school district's non-disabled students.	General (Incidental) Fund
	5842	<u>Transportation Amounts Received From Other LEAs for K-12 Students w/Disabilities Transportation</u>	Amounts received through an interdistrict contract for transportation of another school district's students with disabilities.	Placed in the General (Incidental) Fund except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5843		<u>Transportation Amounts Received From Other LEAs for ECSE Transportation</u> Amounts received through an interdistrict contract for transportation of another school district's early childhood special education (ECSE) students (includes amounts received from a district serving as a fiscal agent for ECSE transportation).	General (Incidental) Fund

Many revenue object codes may not have sufficient detail codes to separate revenues according to a district's needs. School districts have the option of using unspecified areas for local informational needs if the districts' accounting software vendors can accommodate the change. For instance, in account 5150 - Food Service - Pupils, a district may want to utilize the following subobject classification:

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>
	5150		<u>Food Service - Pupils</u>
		5151	<u>Sales to Pupils - School Lunch Program - Regular</u>
		5152	<u>Sales to Pupils - School Lunch Program - Reduced</u>
		5153	<u>Sales to Pupils - Breakfast - Regular</u>
		5154	<u>Sales to Pupils - Breakfast - Reduced</u>

When creating new detail codes that are not shown on the ASBR, the revenues roll to the first detailed number directly preceding the new code if the vendor program can accommodate this and the process has been completed per vendor instructions. So, in the above example, the detail codes of 5151, 5152, 5153 and 5154 should roll to code 5150 - Food Service Program, which is detailed out on the ASBR.

Another example relates to using separate revenue codes for Dual Credit Reimbursements and Disability Determinations instead of recording them in 5397 - Other State Revenue.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>
		5396	<u>Dual Credit</u>
		5397	<u>Other State Revenue</u>
		5398	<u>Disability Determinations</u>

In this instance, code 5398 would roll appropriately to code 5397 - Other State Revenue, but code 5396 would roll to the code directly preceding it, which would not be a proper place to code Dual Credit Reimbursements. The vendor program would need to roll the Dual Credit revenue to code 5397 or a different code will need to be used.

Function Codes



Function Code Identification

The following alphabetical title listing of function codes may be used as a quick reference for locating individual function codes. Districts are encouraged to read the applicable function code descriptions, which immediately follow this section, to ensure proper coding.

Accounting Services, Staff	2643	Building Care and Upkeep of Building Serv.	2542
Adjudicated Students - Institutions for	1253	Building Rental	2542
Administrative Technology Services	2331	Business Education	1321
Admissions Counseling - Placement Services	2126	Business Support Services, Directing/Managing	2511
Adult Community Education/Life Enrichment Instruction - Not Related to a Vocation	1671	Business Support Services, Other	2591
Adult/Continuing Education Programs, Other	1691	Care and Upkeep of Buildings Services	2542
Adult Education	1611	Care and Upkeep of Equipment Services	2544
Adult Vocational Education	1621	Care and Upkeep of Grounds Services	2543
After-School Care	3811	Career Center Fees, Area	1921
Afterschool Program	3812	Career Education Special Needs	1381
Agriculture Education	1311	CEIS - Coordinated Early Intervening Services	1223
Appraisal Services	2123	Central Office Services, Directing/Managing	2611
Architecture, Engineering, and Legal Services	4031	Childcare Services - Early Childhood Prog.	3511
Area Career Center Fees	1921	Civic Services	3311
Athletics, School-Sponsored	1421	Community Education/Life Enrichment	1671
Attendance and Social Work Services, Directing/Managing	2111	Community Recreation Services, Directing/Managing	3211
Attendance and Social Work Services, Other	2119	Community Relations Services	2322
Attendance Services	2112	Community Services, Directing/Managing	3111
Audiology and Speech Pathology Services, Directing/Managing	2151	Community Services, Other	3911
Audiology Services	2153	Computer - Assisted Instruction Services	2225
Audiovisual Services	2223	Construction, Facilities Acquisition, and Improvements Services, Directing/Managing	4011
Audit Services, Internal	2526	Construction, Building Acquisition, and Improvements Services	4051
Auditing Services	2311	Contracted Educational Services	1941
Bilingual Instruction	1271	Consumer, Family Sciences Education	1331
Bill Back for Local Effort	1911	Cooperative, Marketing Education	1351
Biological and Agriculture Vocational Instruction	1311	Coordinated Early Intervening Services (CEIS)	1223
Board of Education Services	2311	Counseling, Psychological Services	2143
Bond Issuance Costs	5311	Counseling Services	2122
Bonded Indebtedness Fees	5311	Curriculum Development, Instruction Services	2212
Bonded Indebtedness Interest	5211	Custody and Care of Children Services	3811
Bonded Indebtedness Principal	5111	Data Processing, Directing/Managing	2661
Budgeting Services	2522		
Building Acquisition, Construction, and Improvement Services	4051		

Section : F- Function Codes

Subject: Function Code Alphabetical Listing

Data Processing Services, Other	2669
Dental Services	2133
Development and Land Acquisition Services	4021
Development Services	2622
Discount on Bonds Sold	5241
Disposal of Hazardous Waste	2549
DNR Energy Loan Interest	5222
DNR Energy Loan Principal	5122
Drug Testing for Bus Drivers - District Operated	2552
Duplication of Materials	2574
Early Childhood Activities, Childcare Services, PAT	3511
Early Childhood Instruction	3512
ECSE Instruction	1281
ECSE Approved Building Lease Purchase	5131
ECSE Approved Building Lease/Rental	1281
ECSE - Approved School Bus Lease/Rentals and Purchases	2559
ECSE Transportation	2559
Educational Media Services, Directing/Managing	2221
Educational Media Services, Other	2229
Educational Services, Contracted	1941
Educational Specifications Development Services	4041
Educational Television Services	2224
Elementary Instruction	1111
Emergency Health Care	2645
Energy Loan, DNR - Interest	5222
Energy Loan, DNR - Principal	5122
Energy Loan, Guaranteed Energy Savings Performance Contract Interest - Installment Contract	5222
Energy Loan, Guaranteed Energy Savings Performance Contract Interest - Lease Purchase Agreements	5231
Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Capitalized Lease Purchase Agreements	4051
Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Installment Contract	5122
Energy Loan - Guaranteed Energy Savings Performance Contract Principal - Not Capitalized Lease Purchase Agreements	5131

Engineering Services	4031
Equipment Care and Upkeep Services	2544
Evaluation Services	2623
Executive Administration Services, Other	2329
Facilities Acquisition and Construction Services, Directing/Managing	4011
Facilities Acquisition and Construction Services, Other	4091
Family and consumer Sciences Education	1331
Federal Relations Services	2324
Fees - Bonded Indebtedness	5311
Fees - Lease Purchase Agreements	5331
Fees - Long Term Loans	5322
Fees - Short Term Loans	5321
Financial Accounting Services	2525
Fiscal Services, Directing/Managing	2521
Fiscal Services, Other	2529
Food Delivery Services	2563
Food Preparation and Dispensing Services	2562
Food Services, Directing/Managing	2561
Food Services, Other	2569
Gifted and Talented Programs	1211
Graduation Expenses	2491
Grant Procurement Activities	2324
Ground Care and Upkeep Services	2543
Guaranteed Energy Savings Performance Contract Interest - Installment Contract	5222
Guaranteed Energy Savings Performance Contract Interest - Lease Purchase Agreements	5231
Guaranteed Energy Savings Performance Contract Principal - Capitalized Lease Purchase Agreements	4051
Guaranteed Energy Savings Performance Contract Principal - Installment Contract	5122
Guaranteed Energy Savings Performance Contract Principal - Not Capitalized Lease Purchase Agreements	5131
Guidance Services, Directing/Managing	2121
Handicapped Census	2114
Hazardous Waste Disposal	2549
Health Occupations Vocational Instruction	1321
Health Sciences Education	1341
Health Services - Employee	2645

Section : F- Function Codes

Subject: Function Code Alphabetical Listing

Health Services - Students, Directing/ Managing	2131	Internal Services, Directing/Managing	2571
Health Services, Students, Other	2139	Internet Service Fees - Administrative Use	2634
High School Instruction	1151	Internet Service Fees - Instructional Use	2223
Homebound Instruction (if child has IEP)	1221	IRS Penalty for Late Payment	2524
Homebound Instruction (if child does not have IEP)	1111 -	Juvenile Program Instruction	1192
	1151		
Improvement of Instruction Services, Directing/Managing	2211	Land Acquisition and Development Services	4021
Improvement of Instruction Services, Other	2219	Lease Purchase Agreement Fees	5331
Industrial, Trade Education	1361	Lease Purchase Agreement Interest	5231
Information Services - Internal Staff and Pupils	2632	Lease Purchase Agreement Interest - Safety and Security Purposes	2546
Information Services, Directing/Managing	2631	Lease Purchase Agreement Principal - Capitalized	4051
Information Services, Other	2639	Lease Purchase Agreement Principal - Non-Capitalized	5131
Information Services, Public	2633	Lease Purchase Agreement Principal - Safety and Security Purposes	6591
Information Services, Pupils	2124	Lease Purchase Agreement Principal - School Bus	2552
In-Service Training for Non-Instructional Staff	2644	Legal Services - Board of Education	2311
Installment Contract - Interest	5222	Legal Services - Facilities Acquisition/ Construction/Bonds Sales	4031
Installment Contract - Principal	5122	Local Effort Bill Back	1911
Institutions for Adjudicated Students	1253	Long Term Loan Fees	5322
Institutions for Neglected Students	1254	Long Term Loans Interest	5222
Instruction and Curriculum Development Services	2212	Long Term Loans Principal	5122
Instruction-Related Technology (non-classroom)	2225	Maintenance and Operation of Plant Services, Directing/Management	2541
Instructional Staff Support Services, Other	2291	Management Information Services	2634
Instructional Staff Training Services	2213	Marketing and Cooperative Education	1351
Insurance - Property	2542	Medicaid Fees	2529
Interest - Bonded Indebtedness	5211	Medical Services	2132
Interest - DNR Energy Loan	5222	Migrant	1252
Interest - Guaranteed Energy Savings Performance Contracts - Lease Purchase Agreements	5231	Middle/Junior High Instruction	1131
Interest - Guaranteed Energy Savings Performance Contracts - Installment Contract	5222	Missouri Preschool Project	3511
Interest - Installment Contract	5222	Neglected Students - Institutions for	1254
Interest - Lease Purchase Agreements	5231	Negotiation and Staff Relation Services	2323
Interest - Safety and Security Lease Purchase	2546	Non-Public School Students' Services	3711
Interest - Long Term Loans	5222	Nursing Services - Employees	2645
Interest - Short Term Loans	5221	Nursing Services - Pupils	2134
Internal Auditing Services	2526	Occupational and Therapy Services - Pupils	2191
Internal Information Services - Staff and Pupils	2632	Office of the Principal Services	2411
		Office of the Superintendent Services	2321

Section : F– Function Codes

Subject: Function Code Alphabetical Listing

Operation and Maintenance of Plant, Directing/Managing	2541	Performance Contract, Guaranteed Energy Savings - Principal	5121
Operations Services - Data Processing	2664	Physical and Occupational Therapy – Pupils	2191
Operation and Maintenance of Plant, Other	2549	Physicals for Bus Drivers - District Operated	2552
Other Adult/Continuing Education Programs	1691	Physicals for District Employees	2645
Other Attendance and Social Work Services	2119	Placement Services	2126
Other Business Support Services	2591	Planning, Research, Development, and Evaluation Services, Directing/ Managing	2621
Other Career Education (Non-Program Specific)	1390	Planning Services	2624
Other Community Services	3911	Preschool Project	3511
Other Data Processing Services	2669	Principal - Bonded Indebtedness	5111
Other Educational Media Services	2229	Principal - DNR Energy Loan	5122
Other Executive Administration Services	2329	Principal - Guaranteed Energy Savings Performance Contract - Capitalized Lease Purchase Agreements	4051
Other Facilities Acquisition and Construction Services	4091	Principal - Guaranteed Energy Savings Performance Contract - Installment Contract	5122
Other Fiscal Services	2529	Principal - Guaranteed Energy Savings Performance Contract - Non- Capitalized Lease Purchase Agreements	5131
Other Food Services	2569	Principal - Installment Contract	5122
Other Guidance Services	2129	Principal - Lease Purchase Agreements	5131
Other Health Services	2139	Principal - School Bus	2552
Other Improvement of Instruction Services	2219	Principal - School Bus Paid for With Specific Funds	2558
Other Information Services	2639	Principal - School Bus Paid for With ECSE Funds	2559
Other Internal Services	2579	Principal - Long Term Loans	5122
Other Operation and Maintenance of Plant Services	2549	Principal - Short Term Loans	5121
Other Planning, Research, Development and Evaluation Services	2629	Principal Services, Office of	2411
Other Psychological Services	2149	Printing, Publishing, and Duplicating Services	2574
Other Speech Pathology and Audiology Services	2159	Professional Development 1%	2214
Other Staff Services	2649	Professional Development Non 1%	2213
Other Statistical Services	2659	Programming Services	2663
Other Student Activities	1491	Project Lead the Way	1371
Other Support Services - Central	2691	Property Accounting Services	2527
Other Support Services - General	2911	Property Insurance	2542
Other Support Services - Instructional Staff	2291	Proportionate Share (IDEA) Services	1224
Other Support Services - School Administration	2491	Psychological Counseling Services	2143
Other Support Services - Students	2191	Psychological Services, Directing/ Managing	2141
Parental Involvement	3912	Psychological Services, Other	2149
Parents as Teachers (PAT)	3511	Psychological Testing Services	2142
Payroll Services	2524	Psychotherapy Services	2144
Performance Contract, Guaranteed Energy Savings - Interest	5221		

Public Information Services	2633	Social Work Services - Investigating and Diagnosing	2113
Public Library Services	3411	Special Education and Related Services	1221
Publishing Services	2574	Special Needs, Career Education	1381
Pupil Accounting Services	2114	Speech Pathology and Audiology Services, Directing/Managing	2151
Purchase - School Bus	2552	Speech Pathology and Audiology Services, Other	2159
Purchase - School Bus Paid For With Specific Funds	2558	Speech Pathology Services	2152
Purchase - School Bus Paid For With ECSE Funds	2559	Staff Accounting Services	2643
Purchasing Services	2572	Staff Relations and Negotiations Services	2323
Proportionate Share Transportation Cost	2557	Staff Services, Directing/Managing	2641
		Staff Services, Other	2649
Receiving and Disbursing Funds, Directing/Managing	2523	State and Federal Relations Services	2324
Record Maintenance Services - Pupil	2125	Statistical Analysis Services	2652
Recruitment and Placement Services - Personnel	2642	Statistical Reporting Services	2653
Rental, Building	2542	Statistical Services, Directing/Managing	2651
Research, Planning, Development, and Evaluation Services, Directing/Managing	2621	Statistical Services, Other	2659
Research, Planning, Development, and Evaluation Services, Other	2629	Student Activities	1411
Research Services - Study and Investigation of Education	2625	Summer Food Service Program - MO Department of Health	3911
Safety and Security Lease Purchase Principal and Interest	2546	Summer School Instruction	1191
Scholarship Payments to Students	3911	Superintendent Services	2321
School Administration - Support Services, Other	2491	Supper Food Service Program - MO Department of Health	3911
School Bus Purchase	2552	Supplemental Education Services	1942
School Bus Purchase Paid For With Specific Funds	2558	Supplemental Instruction	1251
School Bus Purchase Paid For With ECSE Funds	2559	Support Services, Other, Students	2191
School Choice (ESEA) Transportation Cost	2557	Systems Analysis Services	2662
School Library Services	2222		
School Sponsored Athletics	1421	Technology - Administrative	2331
Screenings - Early Childhood	3511	Technology - Instruction Related Outside the Classroom	2225
Security Services	2546	Technology used by students in classroom	1111 - 1151
Service-Learning	3913	Television Services, Educational	2224
Short Term Loan Fees	5321	Trade and Industrial Education	1361
Short Term Loans Interest	5221	Transportation - Proportionate Share Cost	2557
Short Term Loans Principal	5121	Transportation Non-Allowable Expenses	2558
Snack, School Food	2562	Transportation Payments to Other Districts -	2556
Social Work Attendance Services, Directing/Managing	2111	Students w/Disabilities	
		Transportation Payments to Other Districts - Non-Disabled	2555
		Transportation Services, Contracted - Students w/Disabilities	2553
		Transportation Services, Contracted	2551
		Transportation Services, District Operated - Students w/Disabilities	2554

Transportation Services, District Operated - Non-Disabled	2552
Transportation, ECSE	2559
Tuition for Special Education Services to other Districts Within the State	1931
Tuition for Special Education Services to Private Agencies	1933
Tuition Reimbursement - Instructional Staff	2213
Tuition to Other Districts Outside the State	1912
Tuition to Other Districts Within the State	1911
Tuition to Private Agencies	1913
Tuition, for Special Education Services to Other Districts Outside of the State	1932
Upkeep and Care of Buildings Services	2542
Upkeep and Care of Equipment Services	2544
Upkeep and Care of Grounds Services	2543
Vehicle Servicing and Maintenance - Other Than Buses	2545
Vehicles - Administrative and Staff Use	2321
Vehicles - Transportation Staff Use	2558
Vehicles - Pupils - Other Than Buses	2558
Warehousing and Distributing Services	2573
Welfare Activities Services	3611

Function Code Descriptions

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions that are performed to accomplish the objectives of the school district. The activities of a local school system are classified into five broad areas or functions: Instruction, Supporting Services, Operation of Non-Instructional Services, Facilities Acquisition/Construction Services and Debt Service. Code numbers are used to further detail out these areas. Class codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Subclass Codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Detail Codes are used to post transactions.

Function/program coding and expenditure object coding (see also Section G, Expenditure Object Code Descriptions) are based on either (1) uses of the revenues providing for services, or (2) statutory or administrative rule requirements for usage. **No revenue code has their own corresponding, separate, specific function/program code.** Generally, if revenues are to be used to directly affect classroom instruction for students, then the function/program codes will be in the 1000 series, and more specifically will be broken down by building level grouping (elementary, middle/junior high, or senior high) or unique program services such as summer school, special education, compensatory education, tuition to other districts, etc. If revenues are used to indirectly affect classroom instruction for students, then the function/program codes will probably be in the 2000 series such as media services, professional development, administration, transportation, food service, etc (see Part III-A of the ASBR to see this relationship).

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>	
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
1000			<u>Instruction</u> - Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type (clerks, graders, teaching machines, etc.) that assist in the instructional process.	Not used for posting transactions.
1100			<u>Regular Programs</u> - Instructional activities that provide pupils in grades K-12 with learning experiences to prepare them for activities as citizens, family members and non-vocational workers; and are contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.	Not used for posting transactions.
	1110-20		<u>Elementary</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
1111		<u>Elementary</u> - 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 <u>without</u> IEP's. Homebound Instruction for students <u>with</u> IEP's should be coded to 1221.)	General (Incidental) Special Revenue (Teachers) Capital Projects
1130-40		<u>Middle/Junior High</u>	Not used for posting transactions.
1131		<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. Technology used by students in the classroom or that have a student instruction focus should be coded here. (Includes Homebound Instruction for students <u>without</u> IEP's. Homebound Instruction for students <u>with</u> IEP's should be coded to 1221.)	General (Incidental) Special Revenue (Teachers) Capital Projects
1150-80		<u>High School</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1151	High School - 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.)	General (Incidental) Special Revenue (Teachers) Capital Projects
	1190	Other Regular Instruction	Not used for posting transactions.
	1191	Summer School - Regular summer school programs.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1192	Juvenile Program - Cost incurred by the district to provide instructional services to a juvenile facility.	General (Incidental) Special Revenue (Teachers) Capital Projects
1200		Special Programs - Services provided to students that address specific criteria and/or needs of the student. The Special Program service area includes Gifted, Special Education and Related Services, Supplemental Instruction, and Bilingual Education for grades pre-kindergarten, kindergarten, elementary and secondary.	Not used for posting transactions.
	1210	Gifted	Not used for posting transactions.
	1211	Gifted and Talented - Programs for pupils who exhibit precocious developments of mental capacity and learning potential and/or talents as determined by competent professional evaluation to the extent that continued educational growth and stimulation could best be served by an academic environment beyond that offered through a standard grade level curriculum.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
1220		<u>Special Education and Related Services</u> - Services provided to students with disabilities in accordance with Individualized Education Programs (IEPs) and as required under Part B of the Individuals with Disabilities Education Act (IDEA).	Not used for posting transactions.
1221		<u>Special Education and Related Services</u> - Specialized instruction, related services, materials/supplies, equipment, and other support services related to the education of students with disabilities (Includes Homebound Instruction for students with IEPs. Homebound Instruction for students without IEPs should be coded to 1111-1151.) Medicaid billing fees should be coded to 2529.	General (Incidental) Special Revenue (Teachers) Capital Projects
1223		<u>Coordinated Early Intervening Services (CEIS)</u> - Services supported with IDEA Part B federal funds for students who have not been identified as needing special education services but who need additional academic supports to succeed in the general education environment.	General (Incidental) Special Revenue (Teachers) Capital Projects
1224		<u>Proportionate Share Services</u> - Services for parentally placed private, parochial, and/or home schooled children with disabilities, ages 5-21, who have been evaluated and determined eligible for special education or related services.	General (Incidental) Special Revenue (Teachers) Capital Projects
1250		<u>Supplemental Instruction</u>	Not used for posting transactions.
1251		<u>Supplemental Instruction</u> - Special learning experiences for students whose background is so different from that of most pupils that they have been identified as needing additional educational opportunities beyond those provided in the usual school program if they are to be educated to the level of their ability.	General (Incidental) Special Revenue (Teachers) Capital Projects
1252		<u>Migrant</u> - Special learning experiences for identified eligible migratory students.	General (Incidental) Special Revenue (Teachers) Capital Projects
1253		<u>Institutions for Adjudicated Students</u> - Special learning experiences for youth who have been adjudicated to institutions for delinquent children or in correctional institutions.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1254	<u>Institutions for Neglected Students</u> - Special learning experiences for youth who reside in a public or private residential facility, other than a foster home, for youth who have been committed or voluntarily placed due to abandonment, neglect, or death of parents/guardians.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1270	<u>Bilingual</u>	Not used for posting transactions.
	1271	<u>Bilingual</u> - Special learning experiences for pupils from homes where the English language is not spoken.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1280	<u>Early Childhood Special Education</u> - Services provided to students with disabilities, ages 3-5 (but not yet kindergarten eligible), in accordance with Individualized Education Programs (IEPs) and as required under Part B of the Individuals with Disabilities Education Act (IDEA).	Not used for posting transactions.
	1281	<u>Early Childhood Special Education</u> - Specialized instruction, related services, materials/supplies, equipment, and other support services related to the education of students with disabilities, ages 3-5 (but not yet kindergarten eligible), in the ECSE Program. All ECSE reimbursable expenses, except transportation, must be coded to this function code.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1300	<u>Career Education Programs</u> - Programs, services and activities which will provide students and adults with the knowledge and skills needed for employment in current or emerging fields, to continue their education, or to be retrained for new business and industry practices.	Not used for posting transactions.
	1310	<u>Agricultural Education</u>	Not used for posting transactions.
	1311	<u>Agricultural Education</u> - Agricultural Education prepares secondary, postsecondary and adult students for a variety of careers and advanced college or technical training in the Agriculture, Food and Natural Resources System.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1320	<u>Business Education</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1321	<u>Business Education</u> - Business education is education <i>for</i> and <i>about</i> business. Education <i>about</i> business means preparing all learners for the various roles they will play as economically literate citizens. Education <i>for</i> business means building on these general understandings about business in a way that prepares learners to be employed in a variety of careers.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1330	<u>Family and Consumer Sciences Education</u>	Not used for posting transactions.
	1331	<u>Family and Consumer Sciences Education</u> - Family and Consumer Sciences Education prepares students for 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
	1340	<u>Health Sciences Education</u>	Not used for posting transactions.
	1341	<u>Health Sciences Education</u> - 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.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1350	<u>Marketing and Cooperative Education</u>	Not used for posting transactions.
	1351	<u>Marketing and Cooperative Education</u> - The Marketing curriculum provides the framework for implementation of marketing and business concepts for the future entrepreneur, retailer, event planner, banker, physician, lawyer and sales professional. Cooperative Career Education programs are designed to equip students with the essential skills for career planning and advancement.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1360	<u>Trade and Industrial Education</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1361	<u>Trade and Industrial Education</u> - 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
	1370	<u>Project Lead the Way</u>	Not used for posting transactions.
	1371	<u>Project Lead the Way</u> - 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
	1380	<u>Career Education Special Needs</u>	Not used for posting transactions.
	1381	<u>Career Education Special Needs</u> - Programs that assure individuals with disabilities and other special populations are provided quality support programs and/or services so they may succeed in career education. Emphasis is placed on identifying special needs that exist for an individual or group of individuals and designing, promoting and evaluating programs and/or services to allow all persons the opportunity to benefit from employment training.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1390	<u>Other Career Education (Non-Program Specific)</u>	Not used for posting transactions.
	1391	<u>Other Career Education (Non-Program Specific)</u> - Other services and activities provided in career education for common or joint objectives not related specifically to one of the approved career education program areas.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1400	<u>Student Activities</u>	Not used for posting transactions.
	1410	<u>School-Sponsored Co-Curricular Activities</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1411	<u>Student Activities</u> - Activities that add to a student's educational experience but are not related to educational activities. These activities typically include events and activities that take place outside the traditional classroom. Examples of such activities are student government, band, choir, orchestra, clubs and honor societies that are managed or operated by the student body under the guidance and direction of an adult. These activities are characterized by being not-for-credit, other than school hours, interests of students and partially or wholly self-sustaining via dues and admissions.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1420	<u>School-Sponsored Athletics</u>	Not used for posting transactions.
	1421	<u>School-Sponsored Athletics</u> - Under the guidance and supervision of the LEA staff, athletics that provide opportunities for students to pursue various aspects of physical education. Athletics normally involve competition between schools and frequently involve offsetting gate receipts or fees.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1490	<u>Other Student Activities</u>	Not used for posting transactions.
	1491	<u>Other Student Activities</u> - Activities that provide students with learning experiences not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
1600		<u>Adult Education Programs</u> - Learning experiences provided by the LEA for the educational, vocational, recreational, cultural and/or enrichment of community members. These learning experiences promote involvement of the community with the LEA and address the needs of the community while improving the quality of life for everyone. These are learning experiences designed to develop knowledge and skills to meet immediate and long-range educational objectives for community members. Programs include activities to foster development of fundamental tools of learning, to prepare for a new or different career, to prepare for an advanced education program, to upgrade occupational competencies, to develop skills and appreciation for special interests, to enrich the aesthetic qualities of life and to provide school/community partnerships.	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
1610		<u>Adult Education and Literacy Programs</u>	Not used for posting transactions.
1611		<u>Adult Education</u> - Learning experiences concerned with the fundamental tools of learning for adults. These are adults who have never attended school or have interrupted formal schooling and need the knowledge and skills to raise their level of education for self-confidence and self-determination to prepare for an occupation and to function more responsibly as citizens in a democracy.	General (Incidental) Special Revenue (Teachers) Capital Projects
1612		<u>Workplace Literacy</u> - Learning experiences offering employee groups the opportunity to focus on literacy and basic skills training that workers need to gain new employment, retain present jobs, advance in their careers, or increase productivity.	General (Incidental) Special Revenue (Teachers) Capital Projects
1613		<u>Family Literacy</u> - Learning experiences integrating interactive literacy activities between parent and child, training in parenting activities, literacy training that leads to economic self-sufficiency and age appropriate education to prepare children for success in school and life experiences.	General (Incidental) Special Revenue (Teachers) Capital Projects
1614		<u>English as a Second Language/English to Speakers of Other Languages</u> - Learning experiences focusing on language functions, communicative competence and grammatical forms or structures with a life skills content for adult students. Instructional approaches are modified appropriately to respond to the variety of cultures within each program.	General (Incidental) Special Revenue (Teachers) Capital Projects
1615		<u>English Literacy/Civics Education</u> - Learning experiences emphasizing the rights and responsibilities of citizenship, naturalization procedures, civic participation and U.S. history and government in order to help adult students acquire the skills and knowledge to become active and informed parents, workers and community members.	General (Incidental) Special Revenue (Teachers) Capital Projects
1620		<u>Adult Vocational Education</u>	Not used for posting transactions.
1621		<u>Adult Vocational Education</u> - Programs that provide adults with the technical knowledge and skills needed to prepare for current and emerging fields, or to be retrained for new business and industry practices.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1670	<u>Community Education/Life Enrichment</u>	Not used for posting transactions.
	1671	<u>Community Education/Life Enrichment</u> - Learning experiences that are concerned with skills and knowledge designed primarily for enjoyment without regard to a vocation.	General (Incidental) Special Revenue (Teachers) Capital Projects
	1690	<u>Other Adult/Continuing Education Programs</u>	Not used for posting transactions.
	1691	<u>Other Adult/Continuing Education Programs</u> - Other Adult/Continuing Education Programs not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
1900		<u>Payments to Other Districts</u> - Conduit-type payments to LEAs generally for tuition for services rendered to pupils residing in the paying LEA (these are not counted in state expenditure totals).	Not used for posting transactions.
	1910	<u>Tuition to Other Districts</u>	Not used for posting transactions.
	1911	<u>Tuition to Other Districts Within the State</u> - Payments for tuition from one school district to another school district (i.e., for a child from an elementary (K-8) district to attend a high school district or for a child who cannot be served by his resident district). This may also cover: (1) instances in which pupils are legally assigned to another district and (2) <u>bill back for local tax effort</u> .	General (Incidental) Special Revenue (Teachers)
	1912	<u>Tuition to Other Districts Outside the State--</u> Payments for tuition to other public school districts outside the state.	General (Incidental) Special Revenue (Teachers)
	1913	<u>Tuition to Private Agencies</u> - Payments for tuition to private agencies or private schools within the state or outside of the state.	General (Incidental) Special Revenue (Teachers)

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
1920		<u>Area Career Center Fees</u>	Not used for posting transactions.
	1921	<u>Area Career Center Fees</u> - Amounts paid to support teachers' salaries, supplies, capital outlay items and other expenses incurred in offering a career education program. It is suggested that Area Career Centers cost out their programs by <u>Fund</u> and bill the sending districts accordingly.	General (Incidental) Special Revenue (Teachers)
1930		<u>Tuition, Special Education Services</u>	Not used for posting transactions.
	1931	<u>Tuition for Special Education Services to Other Districts Within the State</u> - Tuition paid for special education or related services provided to students with disabilities placed within the state at other school districts or cooperatives. This does not include Local Tax Effort (LTE) payments made to other districts or the MO Schools for the Severely Disabled (MSSD), those payments should be coded to 1911.	General (Incidental) Special Revenue (Teachers)
	1932	<u>Tuition for Special Education Services to Other Districts Outside of the State</u> - Tuition paid for special education or related services provided to students with disabilities placed outside of the state at other public school districts.	General (Incidental) Special Revenue (Teachers)
1933		<u>Tuition for Special Education Services to Private Agencies</u> - Payments for tuition to private agencies or private schools within the state or outside of the state.	General (Incidental) Special Revenue (Teachers)
1940		<u>Contracted Educational Services</u>	Not used for posting transactions.
	1941	<u>Contracted Educational Services</u> - Amounts for certain cooperative services that are shown as gross expenditures in the receiving district's financial statements (this could include contracted satellite education programs such as foreign language or math courses). Contracted educational services, including educational ITV/satellite programs and online classes would typically be coded to Instructional Services, object code 6311.	General (Incidental) Special Revenue (Teachers)

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1942	<u>Supplemental Education Services</u> - Supplemental educational services provided to eligible children from a State approved Supplemental Education Services (SES) provider.	General (Incidental) Special Revenue (Teachers) Capital Projects
2000		<u>Support Services</u> - Support services are those services that provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction, and to a lesser degree, community services. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.	Not used for posting transactions.
2100		<u>Support Services - Pupils</u> - Activities that are designed to assess and improve the well being of pupils and to supplement the teaching process.	Not used for posting transactions.
	2110	<u>Attendance and Social Work Services</u> - Activities that have as their purpose the improvement of the attendance of pupils at school and which attempt to prevent or solve pupil problems involving the home, school and community.	Not used for posting transactions.
	2111	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising attendance and social work services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2112	<u>Attendance Services</u> - Activities such as prompt identification of patterns of nonattendance, promotion of positive attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance and enforcement of compulsory attendance laws.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2113	<u>Social Work Services</u> - Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework and group work services for the child, parent or both; interpreting the problems of pupils for other staff members; and promoting modification of the circumstances surrounding the individual pupil's problem insofar as the resources of the family, school and community can be effectively employed to resolve the problem.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2114		<u>Pupil Accounting Services</u> - Activities associated with acquiring and maintaining records of school attendance, location of home, family characteristics and other census data. Portions of these records become a part of the cumulative record that is sorted and stored for teacher and guidance information (includes handicapped census expense)	General (Incidental) Special Revenue (Teachers) Capital Projects
2119		<u>Other Attendance and Social Work Services</u> - Other attendance and social work services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
2120		<u>Guidance Services</u> - Activities that include counseling with pupils and parents, providing consultation with other staff members on problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance and working with other staff members in planning and conducting guidance programs for pupils.	Not used for posting transactions.
2121		<u>System Support</u> - Activities concerned with directing, managing and supervising comprehensive guidance program.	General (Incidental) Special Revenue (Teachers) Capital Projects
2122		<u>Counseling Services</u> - Activities concerned with the relationship between one or more counselor(s), between one or more pupils as counselee(s), between students and students and between counselors and staff members in which the pupil is helped to understand his/her educational, personal and occupational strengths and limitations; relate his/her abilities, emotions and aptitudes to educational and career opportunities; and utilize his/her abilities in formulating realistic plans and achieve satisfying personal and social development.	General (Incidental) Special Revenue (Teachers) Capital Projects
2123		<u>Appraisal Services</u> - Activities having as their purpose an assessment of pupil characteristics, which are used in administration, instruction and guidance, and that assist the pupil in assessing his/her goals and progress in career development and personality development. Test records and materials used for pupil appraisal are usually included in each pupil's cumulative record.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2124		<u>Information Services</u> - Activities organized for the dissemination of educational, occupational and personal social information to help acquaint pupils with the curriculum and with educational and career opportunities and requirements. Information might be provided directly to pupils through activities such as structured group presentations or individual planning, or it might be provided indirectly to pupils through staff members or parents.	General (Incidental) Special Revenue (Teachers) Capital Projects
2125		<u>Record Maintenance Services</u> - Activities organized for the compilation, maintenance and interpretation of cumulative records of individual pupils, including systematic consideration of factors such as home and family background, physical and medical status, standardized test results, personal and social development and school performance.	General (Incidental) Special Revenue (Teachers) Capital Projects
2126		<u>Placement Services</u> - Activities organized to help place pupils in appropriate educational settings while they are in school, in appropriate part-time employment while they are in school, and in appropriate educational and occupational situations after they leave school; and to facilitate the pupils' transition from one educational experience to another. This may include, for example, admissions counseling, referral services, assistance with records and follow-up communications with employers.	General (Incidental) Special Revenue (Teachers) Capital Projects
2129		<u>Other Guidance Services</u> - Other guidance services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
2130		<u>Health Services</u> - Physical and mental health services that are not direct instruction. Included are activities that provide pupils with appropriate medical, dental and nursing services.	Not used for posting transactions.
2131		<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising health services.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2132	<u>Medical Services</u> - Activities concerned with the physical and mental health of pupils, such as health appraisals screening for vision, communicable diseases and hearing deficiencies; screening for psychiatric services; periodic health examinations; emergency injury and illness care; and communications with parents and medical officials.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2133	<u>Dental Services</u> - Activities concerned with dental screening, dental care and orthodontic activities.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2134	<u>Nursing Services</u> - Activities associated with nursing, which are not instruction, such as health inspection, treatment of minor injuries and referrals for other health services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2139	<u>Other Health Services</u> - Other health services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2140	<u>Psychological Services</u> - 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.	Not used for posting transactions.
	2141	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising psychological services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2142	<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.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2143		<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.	General (Incidental) Special Revenue (Teachers) Capital Projects
2144		<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.	General (Incidental) Special Revenue (Teachers) Capital Projects
2149		<u>Other Psychological Services</u> - Other activities concerned with psychological services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
2150		<u>Speech Pathology and Audiology Services</u> - Activities that have as their purpose the identification, assessment and treatment of pupils with impairments in speech, hearing and language.	Not used for posting transactions.
2151		<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising speech pathology and audiology services.	General (Incidental) Special Revenue (Teachers) Capital Projects
2152		<u>Speech Pathology Services</u> - 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 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.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2153	<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.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2159	<u>Other Speech Pathology and Audiology Services</u> - Other activities concerned with speech pathology and audiology services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2190	<u>Other Support Services - Students</u>	Not used for posting transactions.
	2191	<u>Other Support Services - Students</u> - Other support services to students not addressed elsewhere in the 2100 entries (includes physical and occupational therapy).	General (Incidental) Special Revenue (Teachers) Capital Projects
2200		<u>Support Services - Instructional Staff</u> - Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.	Not used for posting transactions.
	2210	<u>Improvement of Instruction Services</u> - Activities that are designed primarily for assisting instructional staff in planning, developing and evaluating the process of providing learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, staff training, teacher mentor/professional development, etc.	Not used for posting transactions.
	2211	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising the improvement of instruction services.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2212		<u>Instruction and Curriculum Development Services</u> - Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials and understanding and appreciating the various techniques that stimulate and motivate pupils.	General (Incidental) Special Revenue (Teachers) Capital Projects
2213		<u>Instructional Staff Training Services</u> - Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff 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 <u>outside</u> 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.	General (Incidental) Special Revenue (Teachers) Capital Projects
2214		<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 <u>cannot</u> be included. See the Missouri Professional Learning Guidelines for more detailed information.	General (Incidental) Special Revenue (Teachers)
2219		<u>Other Improvement of Instruction Services</u> - Other activities for improving instruction not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2220		<u>Educational Media Services</u> - Activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.	Not used for posting transactions.
2221		<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising educational media services.	General (Incidental) Special Revenue (Teachers) Capital Projects
2222		<u>School Library Services</u> - Activities such as selecting, acquiring, preparing, cataloging and circulating books and other printed materials; planning the use of the library by teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center or related work-study areas.	General (Incidental) Special Revenue (Teachers) Capital Projects
2223		<u>Audiovisual Services</u> - Activities such as selecting, preparing, caring for and making available to members of the instructional staff the equipment, films, filmstrips, transparencies, tapes, t.v. programs, Internet connections and similar materials, whether maintained separately or as a part of an instructional materials center, audio-visual center, t.v. studio and related work-study areas and the services provided by audiovisual personnel.	General (Incidental) Special Revenue (Teachers) Capital Projects
2224		<u>Educational Television Services</u> - Activities concerned with planning, programming, writing and presenting educational programs or segments of programs by way of closed circuit or broadcast television.	General (Incidental) Special Revenue (Teachers) Capital Projects
2225		<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, computer labs, 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.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2229	<u>Other Educational Media Services</u> - Other educational media services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2290	<u>Other Support Services - Instructional Staff</u>	Not used for posting transactions.
	2291	<u>Other Support Services - Instructional Staff</u> - Other services supporting the instructional staff not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
2300		<u>Support Services - General Administration</u> - Activities concerned with establishing and administering policy for operating the LEA.	Not used for posting transactions.
	2310	<u>Board of Education Services</u> - Activities of the elected or appointed body, which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit.	Not used for posting transactions.
	2311	<u>Service Area Direction</u> - Activities concerned with board secretary/clerical services, board treasurer services, election services, legal services, audit services and other board of education services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2320	<u>Executive Administration Services</u> - Activities associated with the overall general administration of or executive responsibility for the entire LEA.	Not used for posting transactions.
	2321	<u>Office of the Superintendent Services</u> - Activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents concerned with the direction and management of all affairs of the LEA.	General (Incidental) Special Revenue (Teachers) Capital Projects

These include all personnel and materials in the office of the chief executive officer. Activities of the offices of the deputy superintendent and associate or assistant superintendent should be charged here unless activities can be placed properly into a service area. In this case, they would be charged to Service Area Direction in that service area. When the same individual directs two or more service areas, the services of that individual's office are charged to the Office of the Superintendent or prorated between the service areas concerned.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2322	<u>Community Relations Services</u> - Activities and programs developed and operated system-wide for betterment of school/community relations.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2323	<u>Staff Relations and Negotiations Services</u> - Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2324	<u>State and Federal Relations Services</u> - Activities of developing and maintaining good relationships with state and federal officials. Activities associated with grant procurement are included here.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2329	<u>Other Executive Administration Services</u> - Other executive administration services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Debt Service Fund Capital Projects
	2330	<u>Administrative Technology Services</u>	Not used for posting transactions.
	2331	<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.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2400	<u>Support Services - School Administration</u> - Activities concerned with overall administrative responsibility for a single school or a group of schools.	Not used for posting transactions.
	2410	<u>Building Level Administration</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2411	<u>Office of the Principal Services</u> - Activities concerned with directing and managing the operation of a particular school. These include activities performed by the principal, assistant principal and other assistants in providing general supervision of all operations of the school, evaluation of the staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school and coordination of school instructional activities with instructional activities of the LEA. It includes clerical staff in teaching and administrative duties.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2490	<u>Other Support Services - School Administration</u>	Not used for posting transactions.
	2491	<u>Other Support Services - School Administration</u> - Other support services - school administration services that are not specifically addressed above <u>including graduation expenses</u> and department chairpersons.	General (Incidental) Special Revenue (Teachers) Capital Projects
2500		<u>Support Services - Business</u> - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the LEA. <u>Included are the fiscal services, property and accounting services, operation and maintenance services and internal services for operating all schools.</u> This code series is not meant to imply an organizational structure or administrative flow for LEAs.	Not used for posting transactions.
	2510	<u>Business Support Services</u>	Not used for posting transactions.
	2511	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising business services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2520	<u>Fiscal Services</u> - Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing and managing funds.	Not used for posting transactions.
	2521	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising fiscal services. It includes activities of the assistant superintendent, director, or business manager in directing and managing fiscal activities, including debt management.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2522		<u>Budgeting Services</u> - Activities concerned with supervising budget planning, formulation, control and analysis.	General (Incidental) Special Revenue (Teachers) Capital Projects
2523		<u>Receiving and Disbursing Funds Services</u> - Activities concerned with taking in money and paying it out. They include the current audit of receipts; the pre-audit of requisitions or purchase orders to determine whether the amounts are within the budgetary allowances and to determine that such disbursements are lawful expenditures of the school or the school system; and the management of school funds. Payment of fees or charges (Other Professional and Technical Services, object code 6319) regarding regular banking, direct deposits, automatic wire transfers of funds, etc., should be coded to this function.	General (Incidental) Special Revenue (Teachers) Capital Projects
2524		<u>Payroll Services</u> - Activities concerned with making periodic payments to individuals entitled to remuneration for services rendered. Payments are also made for such payroll-associated costs as federal income tax withholding, retirement and social security (includes IRS penalty for late payment of federal withholding taxes).	General (Incidental) Special Revenue (Teachers) Capital Projects
2525		<u>Financial Accounting Services</u> - Activities concerned with maintaining records of the financial operations and transactions of the school system. They include such activities as accounting and interpreting financial transactions and account records.	General (Incidental) Special Revenue (Teachers) Capital Projects
2526		<u>Internal Auditing Services</u> - Activities concerned with verifying the accounting records. This includes evaluating the adequacy of the internal control system; verifying and safeguarding assets; reviewing the reliability of the accounting and reporting systems; and ascertaining compliance with established policies and procedures.	General (Incidental) Special Revenue (Teachers) Capital Projects
2527		<u>Property Accounting Services</u> - Activities concerned with preparing and maintaining current inventory records of land, buildings and movable equipment. These records are used in equipment control and facilities planning.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2529	<u>Other Fiscal Services</u> - Other fiscal services not specifically addressed above. Include Medicaid billing fees in this code.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2540	<u>Operation and Maintenance of Plant Services</u> - Activities concerned with keeping the physical plant open, comfortable and safe for use. Also includes activities concerned with keeping the grounds, buildings and equipment in an effective working condition and state of repair. This includes activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. Building insurance should be charged to this function.	Not used for posting transactions.
	2541	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising the operation and maintenance of plant services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2542	<u>Care and Upkeep of Buildings Services</u> - Activities concerned with keeping the physical plant clean and ready for daily use. They include operating the heating, lighting and ventilating systems and minor repairs. <u>Also included are the costs of building rental and property insurance.</u>	General (Incidental) Special Revenue (Teachers) Capital Projects
	2543	<u>Care and Upkeep of Grounds Services</u> - Activities involved in maintaining, in good condition, land and its improvements other than buildings. These include snow removal, landscaping, grounds maintenance, etc.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2544	<u>Care and Upkeep of Equipment Services</u> - 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.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2545	<u>Vehicle Servicing and Maintenance Services - Other Than Buses</u> - 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

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2546		<u>Security Services</u> - Activities concerned with maintaining order and safety in school buildings, on school grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on school grounds and in the vicinity of schools, safety-related equipment (such as building alarm systems, hall monitor services, security locking devices and security fencing) and certain types of capital outlay expenditures addressing building-related safety concerns. Facility construction expenditures must be coded to a code in the 4000 function code area.	General (Incidental) Special Revenue (Teachers) Capital Projects
2549		<u>Other Operation and Maintenance of Plant Services</u> - Other operation and maintenance of plant services not specifically addressed above. This would include disposal of hazardous waste chemicals such as old science lab chemicals.	General (Incidental) Special Revenue (Teachers) Capital Projects
2550		<u>Pupil Transportation</u> - Activities concerned with providing transportation for students.	Not used for posting transactions.
2551		<u>Contracted Transportation Services for Students</u> - The allowable expenses incurred transporting students to/from home and school on contracted vehicles.	General (Incidental) Special Revenue (Teachers) Capital Projects
2552		<u>District Operated Non-Disabled Student-Transportation Services</u> - The allowable expenses incurred transporting non-disabled students to/from home and school or to/from an activity or field trip on district operated vehicles (includes drug testing/physicals for bus drivers).	General (Incidental) Special Revenue (Teachers) Capital Projects
2553		<u>Contracted Transportation Services for Students w/Disabilities</u> - The allowable expenses incurred transporting students with disabilities on separate routes on contracted vehicles. This expense may reflect transportation services provided during the regular school year, summer school term, or extended school year (ESY). (Excludes early childhood special education transportation costs, as appropriate, which should be coded to function code 2559 and school bus purchases/leases reimbursed by ECSE that must be coded to function code 2559.)	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2554		<u>District Operated Transportation Services for Students w/Disabilities</u> - The allowable expenses incurred transporting students with disabilities on separate routes on district operated vehicles. This expense may reflect transportation services provided during the regular school year, summer school term, or extended school year (ESY). (Excludes early childhood special education transportation costs, as appropriate, which should be coded to function code 2559 and school bus purchases/leases reimbursed by ECSE that must be coded to function code 2559.)	General (Incidental) Special Revenue (Teachers) Capital Projects
2555		<u>Payments to Other Districts for Non-Disabled Student Transportation</u> - Amounts paid to another school district for non-disabled student transportation services provided through an interdistrict contract.	General (Incidental)
2556		<u>Payments to Other Districts for Students w/Disabilities Transportation</u> - Amounts paid to another school district for students with disabilities transportation services provided through an interdistrict contract.	General (Incidental)
2557		<u>School Choice (ESEA)/Proportionate Share (IDEA) Transportation Cost</u> - Includes School Choice (ESEA) and Proportionate Share (IDEA) Transportation Costs which are described as follows: School Choice (ESEA) transportation costs are incurred based on the public school choice requirements that allow students enrolled in a school identified for school improvement to transfer to a school that has not been identified for school improvement. Proportionate Share (IDEA) transportation costs are incurred according to 34 CFR 300.139 to provide proportionate share services for parentally placed private, parochial, and/or home schooled children with disabilities, ages 5-21, who have been evaluated and determined eligible for special education and related services.	General (Incidental) Special Revenue (Teachers) Capital Projects
2558		<u>Non-Allowable Transportation Expense</u> - Transportation expenses that are not specifically defined as allowable in 5 CSR 30-261.040. The costs associated with non-route miles should be coded to function code 2551 - 2554 or 2559, as appropriate.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2559	<u>Early Childhood Special Education Transportation Services</u> - The expenses incurred transporting early childhood special education (ECSE) students to/from school or school-related activities. All ECSE reimbursable transportation expenses must be coded to this function code.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2560	<u>Food Services</u> - Activities concerned with providing food to pupils and staff in the LEA.	Not used for posting transactions.
	2561	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising food services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2562	<u>Food Preparation and Dispensing Services</u> - Activities concerned with preparing and serving regular and incidental meals, lunches or snacks to pupils and staff of the LEA. These include cooking, operating kitchen equipment, preparing food, serving food, cleaning dishes, storing dishes, kitchen equipment and cafeteria furniture.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2563	<u>Food Delivery Services</u> - Activities concerned with delivering food to the LEA.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2569	<u>Other Food Services</u> - Other food services not specifically addressed above (includes Title I ESEA milk and snacks).	General (Incidental) Special Revenue (Teachers) Capital Projects
	2570	<u>Internal Services</u> - Activities concerned with buying, storing and distributing supplies, furniture and equipment and activities concerned with duplicating and printing for the school system.	Not used for posting transactions.
	2571	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising internal services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2572	<u>Purchasing Services</u> - Activities concerned with purchasing supplies, furniture, equipment and materials used in schools or school system operations.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2573	<u>Warehousing and Distributing Services</u> - Operation of the system-wide activities of receiving, storing and distributing supplies, furniture, equipment, materials and mail. They include the pickup and transporting of cash from school facilities to the central administrative office or bank for control and/or deposit.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2574	<u>Printing, Publishing and Duplicating Services</u> - Activities concerned with printing and publishing administrative publications such as annual reports, school directories and manuals. They also include providing centralized services for duplicating school materials and instruments such as school bulletins, newsletters and notices.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2579	<u>Other Internal Services</u> - Includes other internal services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2590	<u>Other Business Support Services</u>	Not used for posting transactions.
	2591	<u>Other Business Support Services</u> - Other business support services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
2600		<u>Support Services - Central Office</u> - Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff, statistical and data processing services.	Not used for posting transactions.
	2610	<u>Central Office Services</u>	Not used for posting transactions.
	2611	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising the central support services as a group.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2620	<u>Planning, Research, Development and Evaluation Services</u> - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development and evaluation for a school system.	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2621	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising planning, research, development and evaluation services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2622	<u>Development Services</u> - Activities concerned with the evolving process of utilizing the products of research for the improvement of educational programs.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2623	<u>Evaluation Services</u> - Activities concerned with ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2624	<u>Planning Services</u> - Activities concerned with the selection or identification of the overall, long-range goals, priorities and objectives of the organization or program and the formulation of various courses of action in terms of identification of needs and relative costs and benefits for the purpose of deciding on courses of action to be followed in striving to achieve these goals, priorities and objectives.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2625	<u>Research Services</u> - Activities concerned with the systematic study and investigation of the various aspects of education, undertaken to establish facts and principles.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2629	<u>Other Planning, Research, Development and Evaluation Services</u> - Other planning, research, development and evaluation services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2630	<u>Information Services</u> - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers and the general public through direct mailing, the various news media, or personal contact.	Not used for posting transactions.
	2631	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising Information Services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2632	<u>Internal Information Services</u> - Activities concerned with writing, editing and providing administrative information to pupils and staff.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2633	<u>Public Information Services</u> - Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information to the public through various news media or personal contact.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2634	<u>Management Information Services</u> - Activities concerned with writing, editing and other preparation necessary to disseminate to management the information needed about the operation of the LEA and about that information needed from the community, state and nation in order to make logical decisions. This includes administrative fees (initial hook-up and monthly/annual fees) for Internet operations.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2639	<u>Other Information Services</u> - Activities concerned with information services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
2640		<u>Staff Services</u> - Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services and staff accounting.	Not used for posting transactions.
	2641	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising staff services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2642	<u>Recruitment and Placement Services</u> - Activities concerned with employing and assigning personnel for the LEA.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2643	<u>Staff Accounting Services</u> - Services rendered in connection with the systematic recording and summarizing of information relating to staff members employed by the LEA.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2644	<u>In-Service Training for Non-Instructional Staff</u> - Activities developed by the LEA for training of non-instructional personnel in all classifications.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2645	<u>Health Services</u> - Activities concerned with medical, dental and nursing services provided for school district employees. Included are physical examinations, referrals and emergency care.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2649	<u>Other Staff Services</u> - Those staff services that are not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
2650		<u>Statistical Services</u> - Activities concerned with manipulating, relating and describing statistical information.	Not used for posting transactions.
2651		<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising statistical services.	General (Incidental) Special Revenue (Teachers) Capital Projects
2652		<u>Statistical Analysis Services</u> - Activities concerned with determining the nature and relationships of data elements to arrive at conclusions and recommendations. This includes institutional management and program studies, such as cost effectiveness, space utilization and teaching load.	General (Incidental) Special Revenue (Teachers) Capital Projects
2653		<u>Statistical Reporting Services</u> - Activities concerned with assimilating and writing statistical data into reports for further use. This includes the preparation of reports for internal as well as external use, such as questionnaires and data collection forms.	General (Incidental) Special Revenue (Teachers) Capital Projects
2659		<u>Other Statistical Services</u> - Other statistical services that are not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
2660		<u>Data Processing Services</u> - Activities concerned with preparing data, storing data and retrieving data for reproduction as information for management and reporting. Includes such staff as Information Technology supervisors and programmers.	Not used for posting transactions.
2661		<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising data processing services.	General (Incidental) Special Revenue (Teachers) Capital Projects
2662		<u>Systems Analysis Services</u> - Activities concerned with the search for and evaluation of alternatives which are relevant to defined objectives, based on judgment and, wherever possible, on quantitative methods. Where applicable, they pertain to the development of data processing procedures or application to electronic data processing equipment.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	2663	<u>Programming Services</u> - Activities concerned with the preparation of a logical sequence of operations to be performed, either manually or electronically, in solving problems or processing data and the preparation of coded instructions and data for such sequences.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2664	<u>Operations Services</u> - Activities concerned with scheduling, maintaining and producing data. These activities include operating business machines, data preparation devices and data processing machines.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2669	<u>Other Data Processing Services</u> - Activities concerned with data processing that are not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2690	<u>Other Support Services - Central</u>	Not used for posting transactions.
	2691	<u>Other Support Services - Central</u> - Those central support services not specifically addressed above.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2900	<u>Other Supporting Services</u>	Not used for posting transactions.
	2910	<u>Other Supporting Services</u>	Not used for posting transactions.
	2911	<u>Other Supporting Services</u> - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding functions.	General (Incidental) Special Revenue (Teachers) Capital Projects
	3000	<u>Community Services</u> - Activities concerned with providing community services to the community as a whole or for some segment of the community.	Not used for posting transactions.
	3100	<u>Community Services</u> - Activities concerned with providing community services to students, staff, or other community participants.	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	3110	<u>Direction of Community Services</u>	Not used for posting transactions.
	3111	<u>Service Area Direction</u> - Activities concerned with directing, managing and supervising community services.	General (Incidental) Special Revenue (Teachers) Capital Projects
3200		<u>Community Recreation Services</u>	Not used for posting transactions.
	3210	<u>Direction of Community Recreation Services</u>	Not used for posting transactions.
	3211	<u>Service Area Direction</u> - Activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools and other recreational programs for the community.	General (Incidental) Special Revenue (Teachers) Capital Projects
3300		<u>Civic Services</u>	Not used for posting transactions.
	3310	<u>Civic Services</u>	Not used for posting transactions.
	3311	<u>Civic Services</u> - Activities of providing services to civic affairs or organizations. This includes services to parent/teacher association meetings, public forums, lectures and civil defense planning.	General (Incidental) Special Revenue (Teachers) Capital Projects
3400		<u>Public Library Services</u>	Not used for posting transactions.
	3410	<u>Public Library Services</u>	Not used for posting transactions.
	3411	<u>Public Library Services</u> - Activities related to the operation of public libraries by the LEA, or the provision of library services to the general public through the school library. It includes such activities as budgeting and planning the library's collection in relation to the community and informing the community of public library resources and services.	General (Incidental) Special Revenue (Teachers) Capital Projects
3500		<u>Early Childhood Program</u> - Activities providing programs for three and four year old children.	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
3510		<u>Early Childhood Program</u>	Not used for posting transactions.
3511		<u>Early Childhood Program</u> - Activities providing programs for Parents As Teachers and for three and four year old children, outside of a regular classroom setting, by screening and through parent education and including custody and/or childcare services. Expenditures for early childhood special education programs should be reported in function code 1281, Early Childhood Special Education.	General (Incidental) Special Revenue (Teachers) Capital Projects
3512		<u>Early Childhood Instruction</u> - Learning experiences in a classroom setting for three and four year old children that promote cognitive, physical, social and emotional development and provide a solid foundation for later knowledge and skill acquisition to enable the child to enter kindergarten ready to succeed. Expenditures for early childhood special education programs should be reported in function code 1281, Early Childhood Special Education.	General (Incidental) Special Revenue (Teachers) Capital Projects
3600		<u>Welfare Activities Services</u>	Not used for posting transactions.
3610		<u>Welfare Activities Services</u>	Not used for posting transactions.
3611		<u>Welfare Activities Services</u> - Activities providing for the personal needs of individuals who have been designated as needy by an appropriate governmental entity. They include stipends for school attendance, salaries paid to pupils for work performed whether for the LEA or for an outside concern, or for clothing, food, or other personal needs.	General (Incidental) Special Revenue (Teachers) Capital Projects
3700		<u>Non-Public School Pupils' Services</u>	Not used for posting transactions.
3710		<u>Non-Public School Pupils' Services</u>	Not used for posting transactions.
3711		<u>Non-Public School Students' Services</u> - Activities to provide equitable services for non-public school students, teachers and other education personnel as required by federal programs.	General (Incidental) Special Revenue (Teachers) Capital Projects
3800		<u>Custody and Care of Children Services</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
3810		<u>Custody and Care of Children Services</u>	Not used for posting transactions.
3811		<u>Custody and Care of Children Services</u> - Activities providing programs for the custodial care of children in residential day schools, afterschool care, or childcare centers that are not part of, or directly related to, the instructional program and attendance of the children is not included in attendance figures for the LEA.	General (Incidental) Special Revenue (Teachers) Capital Projects
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) or periods when school is not in session.	General (Incidental) Special Revenue (Teachers) Capital Projects
3900		<u>Other Community Services</u>	Not used for posting transactions.
3910		<u>Other Community Services</u>	Not used for posting transactions.
3911		<u>Other Community Services</u> - Services provided for the community that cannot be classified under the preceding functions. Includes expenditures for food service costs associated with the USDA/MO Department of Health's Food Service Programs, such as Summer Food Service Program and Child and Adult Care Food Program. Also include payments made to a student from a scholarship or trust fund.	General (Incidental) Special Revenue (Teachers) Capital Projects
3912		<u>Parental Involvement</u> - Activities concerned with providing parental involvement services as detailed in the parent involvement policies and plans in accordance with federal program requirements.	General (Incidental) Special Revenue (Teachers) Capital Projects
3913		<u>Service-Learning</u> - School-based service-learning programs that combine meaningful service to the community with classroom studies in a way that improves student learning and strengthens the community while applying core concepts from the regular classroom curriculum.	General (Incidental) Special Revenue (Teachers) Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
4000		<u>Facilities Acquisition and Construction Services</u> - Activities concerned with the acquisition of land and buildings; remodeling of buildings; construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here within the Capital Projects Fund.	Not used for posting transactions.
	4010	<u>Facilities Acquisition and Construction Services</u>	Not used for posting transactions.
		4011 <u>Service Area Direction</u> - Activities concerned with directing, managing and supervising facilities acquisition and construction services.	Capital Projects
	4020	<u>Land Acquisition and Development Services</u>	Not used for posting transactions.
		4021 <u>Land Acquisition and Development Services</u> - Activities concerned with the initial acquisition of sites and improvements thereon.	Capital Projects
	4030	<u>Architecture, Engineering and Legal Services</u>	Not used for posting transactions.
		4031 <u>Architecture, Engineering and Legal Services</u> - Activities of architects, lawyers, engineers and other professionals related to land acquisition and improvement, improvements to buildings and bond sales. Includes expenditures for bond issuance costs paid from the Capital Projects Fund relating to <u>new issues</u> of bonds for capital outlay when the district chooses to capitalize those costs. Bond issuance costs not capitalized are coded to function code 5311, Fees - Bonded Indebtedness.	Capital Projects
	4040	<u>Educational Specifications Development Services</u>	Not used for posting transactions.
		4041 <u>Educational Specifications Development Services</u> - Activities concerned with preparing and interpreting to architects and engineers, descriptions of specific space requirements for the various learning experiences of pupils to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.	Capital Projects

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
4050		<u>Building Acquisition, Construction and Improvements Services</u>	Not used for posting transactions.
	4051	<u>Building Acquisition, Construction and Improvements Services</u> - Activities concerned with building acquisition through purchase or construction and building improvements. It includes initial installation or extension of service systems and other built-in equipment, as well as building additions. Includes lease purchase principal payments when the district “capitalizes” such payments.	Capital Projects
4090		<u>Other Facilities Acquisition and Construction Services</u>	Not used for posting transactions.
	4091	<u>Other Facilities Acquisition and Construction Services</u> - Includes facilities acquisition and construction activities not specifically addressed above. Includes special assessments against the LEA for capital improvements such as streets, curbs and gutters.	Capital Projects
5000		<u>Long and Short Term Debt</u> - Activities servicing the debt of the LEA.	Not used for posting transactions.
5100		<u>Principal</u> - Principal paid by the school district on financial obligation.	Not used for posting transactions.
	5110	<u>Principal - Bonded Indebtedness</u>	Not used for posting transactions.
	5111	<u>Principal - Bonded Indebtedness</u> - Principal paid by the school district on general obligation bond issue.	Debt Service
	5120	<u>Principal - Loans</u>	Not used for posting transactions.
	5121	<u>Principal - Short Term Loans</u> - Principal paid by the school district on loans repaid in a time period within 12 months.	Capital Projects
	5122	<u>Principal - Long Term Loans</u> - Principal paid by the school district on loans repaid in a time period greater than 12 months.	Capital Projects
5130		<u>Principal - Lease Purchase Agreement</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	5131	<u>Principal - Lease Purchase Agreement</u> - This function is used only if the district does not capitalize the lease purchase. Capitalized lease purchase principal should be coded to function code 4051.	Capital Projects
5200		<u>Interest</u> - Interest paid by the school district.	Not used for posting transactions.
	5210	<u>Interest - Bonded Indebtedness</u>	Not used for posting transactions.
	5211	<u>Interest - Bonded Indebtedness</u> - Interest paid by the school district on general obligation bonds.	Debt Service
	5220	<u>Interest - Loans</u>	Not used for posting transactions.
	5221	<u>Interest - Short Term Loans</u> - Interest paid by the school district on loans repaid in a time period within 12 months.	General (Incidental) Special Revenue Debt Service Capital Projects
	5222	<u>Interest - Long Term Loans</u> - Interest paid by the school district on loans repaid in a time period greater 12 months.	Capital Projects
	5230	<u>Interest - Lease Purchase Agreements</u>	Not used for posting transactions.
	5231	<u>Interest - Lease Purchase Agreements</u> - Interest paid by the school district on lease purchase agreements.	Capital Projects
	5240	<u>Discount on Bonds Sold - Interest Adjustment</u>	Not used for posting transactions.
	5241	<u>Discount on Bonds Sold - Interest Adjustment</u> - Occurs when the sale of bonds is lower than the par value of the bonds (e.g. bond par value is \$1000; bonds are sold for \$980 so there is a \$20 discount). Record the total discount on all bonds sold.	Debt Service
5300		<u>Other Debt Related Fees</u> - Amounts paid by the school district for debt related fees, etc.	Not used for posting transactions.
	5310	<u>Fees - Bonded Indebtedness</u>	Not used for posting transactions.

<u>Code</u>			<u>Funds Open To Post Expenditure Transactions</u>	
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
	5311	<u>Fees - Bonded Indebtedness</u>	- Paying agent fees from the Debt Service Fund. Also includes other non-capitalized bond issuance costs (bond counsel fee, registration fees, bond printing costs, etc.) that are paid from the Capital Projects Fund (or from the General (Incidental) Fund at the discretion of the district) for a new bond issue. Costs relating to a bond refunding may be paid from the General (Incidental) Fund or from refunding bond proceeds from the Debt Service Fund per 108.140, RSMo. Capitalized bond issuance costs are paid from the Capital Projects Fund and coded to function code 4031, Architecture, Engineering and Legal Services.	General (Incidental) Debt Service Capital Projects
	5320	<u>Fees - Loans</u>		Not used for posting transactions.
	5321	<u>Fees - Short Term Loans</u>		General (Incidental) Special Revenue Debt Service Capital Projects
	5322	<u>Fees - Long Term Loans</u>		Capital Projects
	5330	<u>Fees - Lease Purchase Agreements</u>		Not used for posting transactions.
	5331	<u>Fees - Lease Purchase Agreements</u>		Capital Projects

NOTE: Although the LEA should attempt to categorize expenditures by function, occasionally the accounting principle of materiality will modify this approach. For example, if the LEA pays \$5.00 per person on workers' compensation, the posting effort for such a small amount spread through a dozen function codes would not materially enhance fair presentation of LEA program costs. In this instance, the total amount may be coded to Function 1110, Elementary Instruction. However, the LEA may wish to separate this expense for purposes of the food service program, transportation program and federal programs since they operate on a cost reimbursement basis. Please discuss this issue with the LEA's independent auditor, if in doubt, as to the applicability of this principle.

The manual user will observe that many expenditure object codes may not have sufficient detail codes to properly separate expenditures according to a district's needs. The individual school district has the option of using these unspecified areas for local informational needs. For instance in function 4050 - Building Acquisition, Construction and Improvement Services, it may be important to a particular district to utilize the following detail classification:

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>
4050			<u>Building Acquisition, Construction, Improvement Services</u>
	4051		<u>Building Acquisition, Construction, Improvement Services</u>
	4052		<u>Construction - Elementary School</u>
	4053		<u>Construction - Middle School</u>
	4054		<u>Construction - High School</u>

When creating new detail codes that are not shown on the ASBR, the expenditures will roll to the first code directly preceding the new code on the ASBR. In the above example, codes 4051, 4052, 4053 and 4054 will all roll to code 4000 - Facilities, Acquisition and Construction on the ASBR, which would be a proper code under which to report those expenditures.

Expenditure Object Codes



Expenditure Object Code Identification

The following alphabetical title listing of expenditure object codes may be used as a quick reference for locating individual object codes. Districts are encouraged to read the applicable object code descriptions, which immediately follow this section, to ensure proper coding.

Advertising - Ads and Announcements	6362	Conference Registration Fees	6343
Advertising - Professional Fees	6319	Contracted Food Service Operations	6391
Architect Fees Considered Part of a Particular Project	6521	Contracted Pupil Transportation - Non-Route	6342
Architect Fees Not Considered Part of a Particular Project	6319	Contracted Pupil Transportation To and From School	6341
Audit Services	6315	Copy Machine Rentals	6334
		Curriculum Consultants	6312
Band Uniforms	6591		
Banking Related Services	6319	Data Processing Services	6316
Binding and Printing	6363	Day Care	6291
Bond Issuance Costs	6631	Demolition Work	6531
Bond Premium, Fidelity	6353	Diesel/Gasoline	6486
Bonded Indebtedness Principal	6611	Discount on Bonds Sold - Interest Adjust.	6624
Bonded Indebtedness Interest	6621	DNR Energy Loan, Interest	6624
Books, Library	6441	DNR Energy Loan, Principal	6614
Buildings	6521	Drug Testing for Bus Drivers - District Operated	6319
Bus Driver Drug Testing - District Operated	6319	Dues and Memberships	6371
Bus Driver Medical Examination - District Operated	6319		
Buses - Purchases	6552	Early Retirement	6141
Buses - Purchased with Specific Funds	6553	Election Services	6318
Buses - Purchased with ECSE Funds	6553	Electricity Services	6481
Buses - Rental	6334	ECSE Building Lease Purchase	6613
Buses - Titles, Licenses, Inspections	6349	ECSE Building Lease/Rental	6333
		ECSE – Approved School Bus Lease/Rentals and Bus Purchases	6553
Career Ladder	6111	Electronic Resources - CDs, VCR Tapes, Audio Tapes	6451
Cellular Phone Services	6541	Employee Insurance	6241
Certificated Employees Severance Pay	6141	Energy Loan, DNR - Interest	6624
Certificated Employees Unused Leave	6141	Energy Loan, DNR - Principal	6614
Certificated Salaries - Full Time	6111	Energy Loan, Guaranteed Energy Savings Performance Contract Interest - Installment Contract	6624
Certificated Salaries - Part Time	6121	Energy Loan, Guaranteed Energy Savings Performance Contract Interest - Lease Purchase Agreements	6623
Certificated Salaries - Substitute	6121	Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Capitalized Lease Purchase Agreements	6521
Classified Employees Severance Pay	6171		
Classified Employees Unused Leave	6171		
Classified Salaries - Full Time	6151		
Classified Salaries - Part Time	6161		
Classroom Instructional Apparatus	6542		
Cleaning Services - Not Provided by LEA	6331		
Personnel			
Coal	6485		
Communication	6361		
Computers and Related Equipment			
Rentals	6338		

Section : G – Expenditure Object Code

Subject: Expenditure Object Code Alphabetical Listing

Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Installment Contract	6614	Guaranteed Energy Savings Performance Contract Principal – Non-Capitalized Lease Purchase Agreements	6613
Energy Loan, Guaranteed Energy Savings Performance Contract Principal - Not Capitalized Lease Purchase Agreement	6613	Hardware – Technology Related	6541
Engineering Fees Considered Part of a Particular Project	6521	Hotel - Travel Reimbursement	6343
Engineering Fees Not Considered Part of a Particular Project	6319	Improvements Other Than Buildings	6531
Equipment - Classroom Instructional Apparatus	6542	In-Service Registration Fees	6319
Equipment - Regular	6541	In-Service Training Specialists	6312
Equipment - Rental	6334	Inspections - Buses	6349
Fax Machine Purchase	6541	Installment Contract Interest	6624
Fax Machine - Service Fees	6361	Installment Contract Principal	6614
Fees - Bonds/Paying Agent	6631	Instructional Program Improvement Services - Purchased	6312
Fees - Lease Purchase Agreements	6633	Instructional Purchased Services	6311
Fees - Long Term Loans	6634	Insurance - Employee	6241
Fees - Short Term Loans	6632	Insurance - Liability	6352
FICA	6231	Insurance - Property	6351
Fidelity Bond Premium	6353	Interest - Bonded Indebtedness	6621
Flag Poles - Installation and Furnishing	6531	Interest - DNR Energy Loan	6624
Food Permits	6491	Interest - Guaranteed Energy Savings Performance Contract - Installment Contract	6624
Food Service Operations - Contracted	6391	Interest - Guaranteed Energy Savings Performance Contract - Lease Purchase Agreements	6623
Food Supplies - Excludes Non-Food	6471	Interest - Lease Purchase Agreements	6623
Forms - Printing	6363	Interest - School Bus	6623
Forms - Purchase Preprinted Forms	6411	Interest - Long Term Loans	6624
Fuel Oil	6484	Interest - Short Term Loans	6622
Furniture	6541	Interest - Tax Anticipation Notes	6622
Gas - L.P.	6483	Internet Service	6361
Gas - Natural	6482	IRS Penalty for Late Payment	6359
Gasoline/Diesel	6486	Judgments Against LEA and Settlements	6359
Gateways and Fences	6531	Land	6511
Guaranteed Energy Savings Performance Contract Interest – Installment Con.	6624	Landscaping	6531
Guaranteed Energy Savings Performance Contract Interest – Lease Purchase Agreements	6623	Lease Purchase Agreement Fees	6633
Guaranteed Energy Savings Performance Contract Principal – Capitalized Lease Purchase Agreements	6521	Lease Purchase Agreement Interest	6623
Guaranteed Energy Savings Performance Contract Principal – Installment Contract.	6614	Lease Purchase Agreement Principal - Capitalized	6521
		Lease Purchase Agreement Principal - Non-Capitalized	6613
		Lease Purchase Agreement Principal - School Bus	6552
		Legal Services	6317
		Liability Insurance	6352

Section : G – Expenditure Object Code

Subject: Expenditure Object Code Alphabetical Listing

Library Books, Resources	6441	Principal - School Bus Paid For With	6553
Local Effort	6311	ECSE Funds	
Maintenance - Not Provided by LEA	6332	Principal - Long Term Loans	6614
Personnel		Principal - Short Term Loans	6612
Management Services Provided by		Printing and Binding	6363
Auditor	6315	Prior Year Adjustments	6398
Meals - Travel Reimbursement	6343	Property Evaluation Services	6319
Medical Examinations for Bus Drivers	6319	Property Insurance	6351
Medicare	6232	Public Relations Services	6319
Memberships and Dues	6371	Pupil Services	6313
Mobile Units - Purchase	6521	Purchase - School Bus	6552
Mobile Units - Rental	6333	Purchase - School Bus Paid For With	6553
Musical Instruments	6542	Specific Funds	
Newspapers - Library Resource	6451	Purchase - School Bus Paid For With	6553
Non-Teacher Retirement	6221	ECSE Funds	
Old Age, Survivors, and Disability		Radios - Two-Way	6541
Insurance (OASDI)	6231	Redemption of Principal - Bonds	6611
Parking Fees	6291	Redemption of Principal - Lease	6521
Part-Time Certificated Salaries	6121	Purchase Agreements - Capitalized	
Part-Time Classified Salaries	6161	Redemption of Principal - Lease	6613
Paying Agent Fees - Bond Issues	6631	Purchase Agreements -	
Per Diems - In Lieu of Reimbursement	6343	Non-Capitalized	
Periodicals - Library Resource	6451	Redemption of Principal - Long Term	6613
Physicals - Bus Drivers - District		Loans	
Operated	6319	Redemption of Principal - Short Term	6612
Planting Trees and Shrubs	6531	Loans	
Playground Equipment - Installation	6531	Reference Books - Library or	
Postage and Postage Machine Rental	6361	Classroom	6441
Principal - Bonded Indebtedness	6611	Refund of Prior Year Revenue	6398
Principal - DNR Energy Loan	6614	Registration Fees - In-Service	6319
Principal - Guaranteed Energy Savings		Registration Fees - Out of District	6343
Performance Contract - Capitalized	6521	Rentals – Computers and Related	
Lease Purchase		Equipment	6338
Principal - Guaranteed Energy Savings		Rentals - Equipment	6334
Performance Contract - Installment	6614	Rentals - Land and Buildings	6333
Contract		Repairs and Maintenance - Not	
Principal - Guaranteed Energy Savings		Provided by LEA Personnel	6332
Performance Contract -		Repairs and Maintenance Services for	
Non- Capitalized Lease Purchase	6613	Technology-Related Equipment	6337
Agreements		Resource Materials	6451
Principal - Lease Purchase Agreement -		Retirement, Non-Teachers'	6221
Capitalized	6521	Retirement, Teachers'	6211
Principal - Lease Purchase Agreement -		Roadways	6531
Not Capitalized	6613	Safety and Security - Lease Purchase	
Principal - School Bus	6552	Principal and Interest	6591
Principal - School Bus Paid For With	6553	Salaries - Certificated Full-Time	6111
Specific Funds		Salaries - Certificated Part-Time	6121
		Salaries - Classified Full-Time	6151
		Salaries - Classified Part-Time	6161

Satellite Dishes	6541	Unused Leave Time - Classified Employees	6171
Scholarships	6398	Upkeep of Grounds, Buildings, and Equipment	6332
School Bus Purchase	6552	Vehicles - Except School Buses	6551
School Bus Purchase Paid For With Specific Funds	6553	Video Cameras	6541
School Bus Purchase Paid For With ECSE Funds	6553	Vocational Tuition to Other Districts	6311
School Bus Titles, Licenses, Inspection Fees, Delivery Charges	6349	Warehouse Inventory Adjustment - Loss	6461
Settlements and Judgments	6359	Water and Sewer	6335
Severance Pay - Certificated Employees	6141	Workers' Compensation Insurance	6261
Severance Pay - Classified Employees	6171		
Sewer and Water	6335		
Snack, School Food	6471		
Software - Exceeds Capitalization Threshold	6544		
Staff Services	6314		
Stipends - Certificated Staff	6131		
Substitute Teachers Salary	6121		
Summer School Meal Expenditures	6491		
Supper Meal Expenditures	6491		
Supplemental Pay - Not Part of Contract	6131		
Supplemental Pay - Part of Contract	6111		
Supplies	6411		
Supplies - Technology Related	6412		
Tax Collection Services	6319		
Teacher Aides Salaries	6151		
Teachers' Retirement	6211		
Technology-Related Equipment Repairs and Maintenance Services	6337		
Technology-Related Hardware	6543		
Technology-Related Services	6316		
Technology-Related Supplies	6412		
Telephone - Rental and Equipment	6334		
Telephone Services	6361		
Textbooks	6431		
Training Specialists - In-Service	6312		
Transportation, Contracted Non-Route	6342		
Transportation, Contracted	6341		
Trash Removal	6336		
Travel	6343		
Tuition to Other Districts	6311		
Tuition Reimbursement - Staff	6319		
Underground Storage Tanks	6531		
Unemployment Compensation	6271		
Unused Leave Time - Certificated Employees	6141		

Expenditure Object Code Descriptions

Expenditure object means the service or commodity obtained as a result of a specific expenditure. There are six object categories, each of which is further subdivided into sub-objects. Code numbers are used to further detail out these areas. Class codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Subclass Codes (codes ending in zero) are for subtotaling purposes only and are **not used for posting transactions**. Detail Codes are used to post transactions.

An expenditure object code is based on how a particular expenditure is paid out or planned to be paid out, whether as a salary, an employee benefit, a purchased service, a supply item, a capital outlay, or debt expenditure. Detail expenditure object codes are further broken down in order to collect specific expenditure detail for detail reporting purposes (see Part III-C of the ASBR to see the distinction made in expenditure object code detail).

Code			<u>Funds Open To Post Expenditure Transactions</u>	
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
6100			Salaries - Amounts paid to LEA employees who are considered to be in a position of permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the LEA payroll.	Not used for posting transactions.
	6110		<u>Certificated Teacher Salaries</u>	Not used for posting transactions.
		6111	Regular Salaries - Full-time, contract and prorated portions of the costs for work performed by teachers (defined in the broad sense of Section 168.104 (7), RSMo) who are considered to be in positions of a permanent nature. If a supplemental duty is a part of the regular year contractual duties or required of the position, it should be included in this object. Career ladder is also included in this object code.	General (Incidental) Special Revenue (Teachers)
	6120		<u>Certificated - Part-Time</u>	Not used for posting transactions.
		6121	<u>Substitute and Other Part-Time Teacher Salaries</u> - Certificated <u>teachers</u> who work less than full-time and perform work in positions of either a temporary or permanent nature.	General (Incidental) Special Revenue (Teachers)

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6130		<u>Certificated - Supplemental</u>	Not used for posting transactions.
6131		<u>Supplemental Pay</u> - Amounts paid for student activities sponsorships, coaching, driving a school bus, stipends for curriculum development and other duties beyond the regular school day or school session. If these duties are performed by certificated staff and are instructional related (i.e., sponsorships or coaching), then the supplemental pay should be paid out of the Special Revenue (Teachers) Fund. If these duties are non-instructional related (i.e., driving a bus or janitorial duties), the supplemental pay should be paid out of the General (Incidental) Fund.	General (Incidental) Special Revenue (Teachers)
6140		<u>Certificated Employees Unused Leave and/or Severance Pay</u>	Not used for posting transactions.
6141		<u>Certificated Employees Unused Leave and/or Severance Pay</u> - Amounts paid to certificated employees for the portion of unused sick leave, vacation leave and early retirement buyout.	General (Incidental) Special Revenue (Teachers)
6150		<u>Classified Salaries - Regular</u>	Not used for posting transactions.
6151		<u>Classified Salaries - Regular</u> - 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. <u>(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.)</u>	General (Incidental) Special Revenue (Teachers)
6160		<u>Classified Salaries - Part-Time</u>	Not used for posting transactions.
6161		<u>Classified Salaries - Part-Time</u> - Cost for work performed by employees who work in positions of less than full-time or of a temporary nature.	General (Incidental) Special Revenue (Teachers)
6170		<u>Classified Employees Unused Leave and/or Severance Pay</u>	Not used for posting transactions.

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
	6171	<u>Classified Employees Unused Leave and/or Severance Pay</u> - Amounts paid to classified employees for that portion of unused sick leave, vacation leave and early retirement buyout.	General (Incidental) Special Revenue (Teachers)
6200		<u>Employee Benefits</u> - Amounts paid by LEAs on behalf of employees. These amounts are over and above the gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of salaries and benefits. These charges should be distributed to functions in accordance with the salary function of the employee or group of employees.	Not used for posting transactions.
	6210	<u>Teachers' Retirement</u>	Not used for posting transactions.
	6211	<u>Teachers' Retirement</u> - Amounts paid by LEAs to Public School Retirement System (PSRS) for applicable certificated employees. This excludes employee contributions.	General (Incidental) Special Revenue (Teachers)
	6220	<u>Non-Teacher Retirement</u>	Not used for posting transactions.
	6221	<u>Non-Teacher Retirement</u> - Amounts paid by LEAs to PEERS for eligible non-certificated personnel and certain certificated personnel who are less than full-time. This excludes employee contributions.	General (Incidental) Special Revenue (Teachers)
	6230	<u>Old Age, Survivors and Disability Insurance (OASDI) and Medicare</u>	Not used for posting transactions.
	6231	<u>Old Age, Survivors and Disability Insurance (OASDI)</u> - Employer's share paid by LEAs to the Missouri Retirement Fund for employees for OASDI [OASDI is part of the Federal Insurance Contributions Act (FICA)].	General (Incidental) Special Revenue (Teachers)
	6232	<u>Medicare</u> - The employer's share of the Medicare tax paid by LEAs for employees. This excludes employee contributions.	General (Incidental) Special Revenue (Teachers)
	6240	<u>Employee Insurance</u>	Not used for posting transactions.
	6241	<u>Employee Insurance</u> - Employer's share paid by LEAs for various types of insurance. Including but not limited to health, dental, vision, annuities in lieu of insurance, salary protection plans and life insurance. This object code excludes employee contributions.	General (Incidental) Special Revenue (Teachers)

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6260			<u>Workers' Compensation Insurance</u>	Not used for posting transactions.
	6261		<u>Workers' Compensation Insurance</u> - Amounts paid by LEAs for workers' compensation insurance. There are no employee contributions.	General (Incidental) Special Revenue (Teachers)
6270			<u>Unemployment Compensation</u>	Not used for posting transactions.
	6271		<u>Unemployment Compensation</u> - Amounts paid by LEAs for employee benefits under unemployment compensation plans which includes actual benefits paid or unemployment insurance. There are no employee contributions.	General (Incidental) Special Revenue (Teachers)
6290			<u>Other Employer Provided Services</u>	Not used for posting transactions.
	6291		<u>Other Employer Provided Benefits</u> - Amounts paid for employer-provided benefits such as automobile allowances, moving expenses, day care, parking, fitness classes, on-site clinics, etc.	General (Incidental) Special Revenue (Teachers)
6300			<u>Purchased Services</u> - Amounts paid for services rendered <u>by personnel who are not on the LEA's payroll</u> and for other services that LEAs may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. <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>	Not used for posting transactions.
6310			<u>Professional and Technical Services</u> – Detail codes 6311-6319 should be used to account for services that by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of other school districts, architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.	Not used for posting transactions.
	6311		<u>Purchased Instructional Services</u> - Tuition, including vocational tuition, to other districts and non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Includes expenditures associated with online access to instructional programs. Also included is the payment of local effort pursuant to Section 167.126, RSMO.	General (Incidental) Special Revenue (Teachers)

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
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)
6313			<p><u>Pupil Services</u> - Non-payroll services of qualified personnel assisting pupils and their parents in solving mental and physical problems to supplement the teaching process.</p>	General (Incidental) Special Revenue (Teachers)
6314			<p><u>Staff Services</u> - Services performed by persons qualified to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance.</p>	General (Incidental) Special Revenue (Teachers)
6315			<p><u>Audit Services</u> - Management services by independent auditors in the examination of records, documents, internal control and financial statements of the district for the purpose of rendering an opinion on these statements. May also include other management services beyond the audit.</p>	General (Incidental)
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>	General (Incidental)
6317			<p><u>Legal Services</u> - Services by lawyers advising the school district, the board of education and administrative officials on statutes, laws and regulations. This includes representing the school district in a court of law.</p>	General (Incidental)
6318			<p><u>Election Services</u> - Contracted arrangements with the county or city for school district elections for providing voting machines, judges, ballots and other election expenses as billed to the district by the county or city.</p>	General (Incidental)

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6319			Other Professional Services - Services that are professional in nature which have not been specifically addressed above: tax collection, property evaluation services, banking related services, tuition reimbursement, professional development, employee in-service registration fees, bus driver drug testing, bus driver medical examinations, computer technicians and public relation services. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc. Include Medicaid billing fees in this code.	General (Incidental)
6330			Property Services - Services purchased to operate, repair, maintain, insure and rent property owned and/or used by LEAs. Persons other than LEA employees perform these services.	Not used for posting transactions.
6331			Cleaning Services - Services purchased to clean buildings other than those provided by LEA employees.	General (Incidental)
6332			Repairs and Maintenance - Expenditures for ordinary repairs and maintenance services that are not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and general equipment. <u>Renovating and remodeling are not included here, but are considered under expenditure object code 6500, Capital Outlay.</u>	General (Incidental)
6333			Rentals - Land and Buildings - Expenditures for leasing or renting land and buildings including <u>mobile units</u> for both temporary and long-range use by LEAs. <i>LEAs must be aware of the differentiation between rent or lease with no intent to acquire title to the property and lease purchase in which title to the property will be taken. A rental or lease with no intent to take title is a General (Incidental) Fund expenditure. If the district intends to take title or completes a buy-out at the end of a lease, all principal and interest payments <u>must</u> be made from the Capital Projects Fund or the full purchase price of the property will be deducted as an adjustment to the funds payable to the district under Section 163.031, RSMo, (Basic Formula) in the year following the transfer of title to the district (see Section 177.088, RSMo).</i>	General (Incidental)

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6334			Rentals - Equipment - Expenditures for leasing or renting equipment for both the temporary and long-range use of LEAs. Examples include expenditures for the rental of copy machines, telephone systems and buses that are operated by LEA personnel. Rentals of computers and related equipment should be coded to 6338.	General (Incidental)
6335			Water and Sewer - Expenditures for water and sewer services from a private or public utility company.	General (Incidental)
6336			Trash Removal - Expenditures for trash or garbage pickup service not provided by LEA personnel.	General (Incidental)
6337			Technology-Related Repairs and Maintenance - 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).	General (Incidental)
6338			Rentals of Computers and Related Equipment - Expenditures for leasing or renting computers and related equipment for both temporary and long-range use.	General (Incidental)
6339			Other Property Services - Property services purchased that are not specifically addressed above.	General (Incidental)
6340			Transportation Services - Expenditures for transporting children to and from school and official travel of LEA employees.	Not used for posting transactions.
6341			Contracted Pupil Transportation To and From School - Expenditures to persons or agencies for the purpose of transporting children to and from school. Expenditures for the rental of buses, which are operated by personnel on the LEAs payroll, <u>are not</u> recorded here; they are recorded under Purchased Services - expenditure object code 6334, Rentals - Equipment.	General (Incidental)
6342			Other Contracted Pupil Transportation - Non-Route - LEAs with a non-district operated transportation system shall record non-route mileage expense in this account.	General (Incidental)

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
	6343	Travel	Expenditures for transportation, meals, hotel, conference registration fees and other expenses associated with staff traveling on business for the LEA. Payments for <u>per diem</u> in lieu of reimbursements for subsistence (room and board) also are charged here.	General (Incidental)
	6349	Other Transportation Services	Transportation services other than those classified above. School bus titles, licenses, inspections and delivery charges not included in the cost of the vehicle.	General (Incidental)
	6350	Insurance - Other Than Employee Benefits		Not used for posting transactions.
	6351	Property Insurance	Expenditures for insurance on any type of property owned or leased by the LEA. Usually associated with function code 2540, Operation and Maintenance of Plant Services and the 2550 function codes relating to pupil transportation services.	General (Incidental)
	6352	Liability Insurance	Expenditures for insurance coverage of the LEA, or its officers, against losses resulting from judgments awarded against the LEA. Usually associated with function code 2300, Support Services - General Administration and the 2550 function codes relating to pupil transportation services.	General (Incidental)
	6353	Fidelity Bond Premiums	Expenditures for bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the LEA. Usually associated with function code 2320, Executive Administration Services, or function code 2500, Support Services - Business.	General (Incidental)

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6359			<p>Judgments Against the LEA and Settlements - Expenditures from current funds for all judgments (except as indicated) against LEAs that are not covered by insurance, but are of a type that might have been covered by insurance.</p> <p>Judgments against LEAs resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due. OASDI and Medicare fines or penalties are paid from this code, as are out-of-court settlements. <u>IRS penalties for late payment of federal withholding taxes are also included.</u> Even though this is a 6300 account, the terms <u>may</u> require federal withholding, state withholding, retirement withholding, or the filing of an RS 1099.</p>	General (Incidental) Special Revenue (Teachers)
6360			<u>Communication</u>	Not used for posting transactions.
6361			<u>Communication</u> - 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.	General (Incidental)
6362			<u>Advertising</u> - Expenditures for printed or broadcast announcements in professional periodicals and newspapers or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment sales, costs for professional sales and sale of other objects. Costs for professional fees for advertising or public relation services are not recorded here but are charged to expenditure object code 6319, Other Professional and Technical Services.	General (Incidental)

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
	6363	Printing and Binding - Expenditures for job printing and binding, usually according to specifications of the LEA. This includes the design and printing of forms and posters as well as printing and binding of LEA publications. Preprinted standard forms are not charged here but are recorded under expenditure object code 6400, Supplies and Materials.	General (Incidental)
	6370	Dues and Memberships	Not used for posting transactions.
	6371	Dues and Memberships - Expenditures or assessments for membership in professional or other organizations or associations.	General (Incidental)
	6390	Other Purchased Services	Not used for posting transactions.
	6391	Other Purchased Services - Expenditures for all other purchased services not included above such as contracted food service operations.	General (Incidental) Debt Service Fund
	6398	Other Expenses - Prior year adjustments resulting from differences in the liquidation of accounts payable prior year or corrections to prior year revenue transactions. Function code 2320, Executive Administration Services, or function code 2510, Business Support Services, may be assigned. Also includes student scholarship expenses.	General (Incidental) Special Revenue (Teachers) Debt Service Capital Projects
6400		Supplies and Materials - Amounts paid for material items of an expendable nature that are consumed, worn-out, deteriorate in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances. It should be noted that a more thorough classification of expenditures would be achieved by identifying the object with the function, for example, the type of supplies, such as audiovisual supplies or classroom teaching supplies. For evaluation of a particular supply object, supplies can be broken into subdivisions such as food and other supplies in the food services program. To determine the merit of prepared food versus raw food, two further breakouts could be used: (1) food prepared for serving and (2) unprepared food.	Not used for posting transactions.

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6410		<u>General Supplies</u>	Not used for posting transactions.
6411		<u>General Supplies</u> - Expenditures for all supplies for the operation of the LEA, (other than those listed in 6412) including freight and cartage. <u>If such supplies are handled for resale to pupils, only the net cost of supplies are recorded here.</u>	General (Incidental)
6412		<u>Supplies – Technology-Related</u> – 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.	General (Incidental)
6430		<u>Textbooks</u>	Not used for posting transactions.
6431		<u>Textbooks</u> - Expenditures for prescribed books (print or electronic media) that are purchased for pupils or groups of pupils and resold or furnished free to them. This category includes the cost of workbooks, textbook binding or repairs, as well as the net amount of textbooks that are purchased to be resold or rented.	General (Incidental)
6440		<u>Library Books</u>	Not used for posting transactions.
6441		<u>Library Books</u> - Expenditures for regular or incidental purchases of library books (print or electronic media) available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books.	General (Incidental)
6450		<u>Periodicals and Instructional Resource Materials</u>	Not used for posting transactions.
6451		<u>Resource Materials</u> - Expenditures for periodicals, newspapers, electronic resource, etc. for general use by the school library. Includes licenses and fees for services such as subscriptions to research materials over the Internet.	General (Incidental)

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6460		<u>Warehouse Inventory Adjustment</u>	Not used for posting transactions.
6461		<u>Warehouse Inventory Adjustment</u> - Expenditures that are the result of a deficit usually found in an audit or count of items held in a store or warehouse inventory. Expenditures for the purchase of these items are generally debited to general ledger asset account 1311, Warehouse Inventory and are charged to the proper appropriation as they are requisitioned. <u>Only a loss should be charged to this account.</u> If the physical inventory reflects an overage in items, the excess is debited to the appropriate general ledger asset account.	General (Incidental)
6470		<u>Food</u>	Not used for posting transactions.
6471		<u>Food Supplies - Exclude Non-Food Supplies</u> - Expenditures for food items only that relate to School Breakfast/Lunch/After School Snack/Special Milk/A La Carte programs.	General (Incidental)
6480		<u>Energy</u> - Expenditures for energy including gas, oil, gasoline and services received from public or private utility companies.	Not used for posting transactions.
6481		<u>Electric</u> - Expenditures for electricity services provided by a public or private utility company. <u>Expenditures for telephone, fax, Internet, postage machine rental and postage are not included in this group but are included in expenditure object code 6361, Communication.</u>	General (Incidental)
6482		<u>Gas - Natural</u> - Fuel for heating purposes.	General (Incidental)
6483		<u>Gas - L.P.</u> - Liquid petroleum used for heating purposes.	General (Incidental)
6484		<u>Fuel Oil</u> - Fuel used for heating purposes.	General (Incidental)
6485		<u>Coal</u> - Coal normally used for heating.	General (Incidental)
6486		<u>Gasoline/Diesel</u> - Expenditures for gasoline/diesel purchased in bulk from a jobber or periodically from a service station.	General (Incidental)

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6490		<u>Other Supplies</u>	Not used for posting transactions.
	6491	<u>Other Supplies and Materials</u> - Expenditures for all other supplies and materials not included above. Examples include food permits, the rental of ice cream machines, Supper Food Program, and summer school food service expenditures (those paid with monies from the Department of Health; function code 3900; revenue code 5481.	General (Incidental)
6500		<u>Capital Outlay</u> - Expenditures for the acquisition of capital assets or additions to capital assets. They include expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment. <u>Lease purchase principal and interest with intent to acquire title must be treated as Capital Outlay.</u> It is important to differentiate between expenditure object code 6500, Capital Outlay and function code 2540, Operation and Maintenance of Plant. Capital Outlay is an expenditure object, or what is purchased. Using the multidimensional coding structure, Capital Outlay may be related to all functions and subject matter areas should it be desired. <u>For clarification of maintenance costs see function code 2540, Operation and Maintenance of Plant and expenditure object code 6332, Repairs and Maintenance. For improvement costs, see function code 4000, Facilities Acquisition and Construction and expenditure object code 6521, Buildings, or expenditure object code 6531, Improvements Other Than Buildings.</u>	Not used for posting transactions.
6510		<u>Land</u>	Not used for posting transactions.
	6511	<u>Land</u> - Expenditures for the purchase of land.	Capital Projects
6520		<u>Buildings</u>	Not used for posting transactions.

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	
			<u>Funds Open To Post Expenditure Transactions</u>	
6521			<p>Buildings - Expenditures for acquiring buildings and additions, either existing or to be constructed. Included are expenditures for the final installment or lease purchase payments (except interest) that have an ending date resulting in the acquisition of buildings including mobile units. This excludes payments to public school housing authorities or similar agencies. Expenditures for major permanent structural alterations and the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems and other service systems in <u>existing buildings</u> are included as well as professional fees (architect, engineer, etc.) considered as a part of a particular project. Bond issuance costs on new issues used to fund the acquisition or construction of <u>new</u> buildings or additions should be coded to this object code if the district intends to capitalize these costs (otherwise, bond issuance costs are coded to object code 6631, Fees).</p>	Capital Projects
6530			<p>Improvements Other Than Buildings</p>	Not used for posting transactions.
6531			<p>Improvements Other Than Buildings - Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the LEA, consisting of such work as grading, landscaping, seeding and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains; installing hydrants; initial surfacing and oil treatment of athletic fields and tennis courts; <u>furnishing and installing for the first time</u> fixed playground apparatus, flagpoles, gateways, fences and underground storage tanks, which are not parts of building service systems; and demolition work.</p> <p>Special assessments against the LEA for capital improvements such as streets, curbs and drains are also recorded here.</p>	Capital Projects

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
6540		<u>Equipment</u>	Not used for posting transactions.
6541		<u>Regular Equipment</u> - Expenditures for the initial, addition of and replacement of equipment items, such as furniture, machinery, and fixtures. In order to differentiate between initial or additional equipment purchases and replacement equipment purchase, it is recommended that subaccounts be established with those titles.	Capital Projects
6542		<u>Equipment - Classroom Instructional Apparatus</u> - Expenditures for classroom instructional apparatus other than furniture (includes the lease purchase of musical instruments).	Capital Projects
6543		<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.	Capital Projects
6544		<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.	Capital Projects
6550		<u>Vehicles</u>	Not used for posting transactions.
6551		<u>Vehicles -Except School Buses</u> - Expenditures for the purchase of vehicles to transport persons or objects.	Capital Projects
6552		<u>Pupil Transportation Vehicles - School Buses</u> - Expenditures for the purchase of school buses, described in <i>Missouri Minimum Standards for School Buses</i> . Limited to costs for school bus outright purchase or lease purchase <u>principal only</u> . Interest is a non-allowable school bus depreciation cost and should be coded to function code 5231 - expenditure object code 6623, Interest - Lease Purchase Agreements.	Capital Projects

Code			
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
			<u>Funds Open To Post Expenditure Transactions</u>
	6553	School Buses - Purchased with Specific Funds - Expenditures for the purchase of school buses, described in the <i>Missouri Minimum Standards for School Buses</i> , which will be reimbursed with grant or entitlement funds received by the district for the purchase of the school buses. These buses should be placed on the depreciation schedule and the program used for the purchase must be selected so proper depreciation can be calculated.	Capital Projects
	6590	Other Capital Outlay	Not used for posting transactions.
	6591	Other Capital Outlay - Expenditures for other capital outlay not specifically addressed above (such as administrative fees for bus lease purchases).	Capital Projects
6600		Long and Short Term Debt - Expenditures for the retirement of debt, the payment of interest on debt and the payment of fees.	Not used for posting transactions.
	6610	Principal	Not used for posting transactions.
	6611	Principal - Bonded Indebtedness - Expenditures to retire general obligation bonds in the Debt Service Fund.	Debt Service
	6612	Principal - Short Term Loans - Principal paid by the school district on loans repaid in a time period within 12 months.	General (Incidental) Special Revenue Debt Service Capital Projects
	6613	Principal - Lease Purchase Agreements - Used only if the district does not capitalize the lease purchase.	Capital Projects
	6614	Principal - Long Term Loans - Principal paid by the school district on loans repaid in a time period greater than 12 months.	Capital Projects
	6620	Interest - Expenditures for interest on general obligation bonds and tax anticipation notes. Function code 5000, Long and Short Term Debt, is used for both types of expenditures. Interest mainly occurs in the Debt Service Fund; however, it may occur in any fund in which a tax anticipation loan occurred. Expenditures for interest on asbestos loans and lease purchase arrangements would occur in the Capital Projects Fund.	Not used for posting transactions.

6621	<u>Interest - Bonded Indebtedness</u> - Expenditures for interest on general obligation bonds.	Debt Service
6622	<u>Interest - Short Term Loans</u> - Interest paid by the school district on loans repaid in a time period within 12 months.	General (Incidental) Special Revenue Debt Service Capital Projects
6623	<u>Interest - Lease Purchase Agreements</u> - Expenditures for interest on lease purchase agreements (including school bus lease purchases).	Capital Projects
6624	<u>Interest - Long Term Loans</u> - Interest paid by the school district on loans repaid in a time period greater 12 months.	Capital Projects
6624	<u>Discount on Bonds Sold - Interest Adjustment</u> - Occurs when bonds are sold for less than par value. Record the total discount on all bonds sold.	Debt Service
6630	<u>Fees</u>	Not used for posting transactions.
6631	<u>Fees - Bonded Indebtedness</u> - Expenditures for non-capitalized bond issuance costs and paying agent fees. Costs of issuance for a <u>new bond issue</u> may be paid from either the Capital Projects Fund or the General (Incidental) Fund (at the discretion of the district). Costs of issuance for a <u>refunding bond issue</u> may be paid from the General (Incidental) Fund or from refunding bond proceeds from the Debt Service Fund per Section 108.140 RSMo. <u>Paying agent fees</u> for services rendered for bonded indebtedness transactions are paid from the Debt Service Fund. (Capitalized bond issuance costs are paid from the Capital Projects Fund and coded to object code 6521, Buildings).	General (Incidental) Debt Service Capital Projects Funds
6632	<u>Fees - Short Term Loans</u> - Fees paid by the school district on loans repaid in a time period within 12 months.	General (Incidental) Special Revenue Debt Service Capital Projects
6633	<u>Fees - Lease Purchase Agreements</u> - Expenditures for fees on lease purchase agreements.	Capital Projects
6634	<u>Fees - Long Term Loans</u> - Fees paid by the school district on loans repaid in a time period greater than 12 months.	Capital Projects

Many expenditure object codes may not have sufficient detail codes to properly separate expenditures according to a district's needs. The individual school district has the option of using unspecified areas for local informational needs. For instance, in expenditure object code 6310, Professional and Technical Services, it may be useful to a particular district to utilize the following detail classifications:

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>
	6310		<u>Professional and Technical Services</u>
		6311	<u>Purchased Instructional Services - Summer School</u>
		6311	<u>Instructional Purchased Services</u>
		6312	<u>Instructional Program Improvement Services</u>
		6313	<u>Pupil Services</u>
		6314	<u>Staff Services</u>
		6315	<u>Audit Services</u>
		6316	<u>Data Processing Services</u>
		6317	<u>Legal Services</u>
		6318	<u>Election Services</u>
		6319	<u>Other Professional and Technical Services</u>
		6320	<u>Banking Services</u>
		6321	<u>Tax Collection Services</u>

When creating new detail codes, remember that expenditures will roll to the first detailed code preceding the new code on the ASBR. For example: a district wanting to add more detail to 6310 - Professional and Technical Services area may create three new codes: 6310 - Purchased Instructional Services - Summer School, 6320 - Banking Services and 6321 - Tax Collection Services. Expenditures coded to 6320 or 6321 will roll to line 6316, 6318, 6319 - Technical Services on the ASBR, but code 6310 will roll to code 6250 - Other Benefits because this is the first preceding code to be detailed out on the ASBR.

Expenditure Coding Examples



<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
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The following examples of function/object codes for various types of expenditures are provided as a general guide in determining proper coding. These are *examples* based on commonly asked questions. The actual district specific expenditure codes used may differ from those indicated below.

Most specific types of revenue received DO NOT have program specific function/object codes. In most cases where there is no specific function code, the district should first determine the use (for what purpose, how and where the expenditure will occur) of the expenditure.

Often a reasonable expenditure code may be found by simply browsing through Section F, Function Code Descriptions and Section G, Expenditure Object Code Descriptions.

Typical coding examples are:

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
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Debt Related Examples

Bonded Indebtedness (Interest)	DS	5211	6621	
Bonded Indebtedness (Principal)	DS	5111	6611	
Cost of Issuance on a New General Obligation Bond (When the Costs are Capitalized)	CP	4031	6521	
Costs of Issuance on a New General Obligation Bond Issue (When the Costs are <u>Not</u> Capitalized)	GF or CP	5311	6631	
Costs of Issuance on a Refunding General Obligation Bond Issue	GF or DS	5311	6631	
DNR Energy Loan (Interest)	CP	5221	6622	
DNR Energy Loan (Principal)	CP	5121	6612	
Guaranteed Energy Savings Performance Contract (Interest)	CP	5221	6622	
Guaranteed Energy Savings Performance Contract (Principal)	CP	5121	6612	
Lease Purchase Interest	CP	5231	6623	Object code to “capitalize” payment
Lease Purchase Principal (Building)	CP	4051	6521	Object code to “capitalize” payment
Lease Purchase Principal (Building)	CP	5131	6613	Object code when not “capitalizing” payment

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
Lease Purchase Principal (Equipment)	CP	Various	6541	Object code to “capitalize” payment
Lease Purchase Principal (Equipment)	CP	5131	6613	Object code when not “capitalizing” payment
Lease Purchase Principal (Instructional Equipment/High School)	GF or CP	1151	6542	Object code to “capitalize” payment
Lease Purchase Principal (Kitchen Equipment)	CP	2562	6541	Object code to “capitalize” payment
Lease Purchase Principal (School Bus) (District Owned, Regular)	CP	2552	6552	Object code to “capitalize” payment. <i>A lease purchase principal repayment recorded in any other manner could result in a <u>loss</u> of state transportation aid.</i>
Tax Anticipation Note (Interest)	GF, TF, DS, or CP	5221	6622	

Instructional Related Examples

Adult Education (Welding, Photography)	GF	1671	6131	Night class taught by a contracted teacher.
Career Ladder (Salary/Elementary Teacher)	SR	1111	6111	
Contracted Summer School	SR	1191	6311	
Early Retirement/Middle School Teacher	SR	1131	6141	
Elementary Teacher Salary (Certified)	SR	1111	6111	
High School Teacher Who is Also Coaching (Pay for Coaching)	GF	1421	6131	
Home Bound Instruction	SR	1234	6121	Substitute teacher provides instruction at the child’s home. Could be object 6131 if a contracted teacher provides service after school.
Middle School Classroom Instructional Equipment	CP	1131	6542	

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
Middle School Part-Time Teacher's Aide Salary (Non-Certified)	GF	1131	6161	
Spanish Instruction by Satellite	SR	1941	6311	
Tuition Paid to Send a Hearing Impaired Student To Another District	GF or SR	1911	6311	
Tuition Reimbursement	GF	1237	6319	
Miscellaneous Examples				
Architecture/Engineering Fees	CP	4031	6521	Paid as a part of a particular project
Architecture/Engineering Fees	GF	2311	6319	
Building Rental	GF	2542	6333	
Buy-Out of Superintendent's Contract	SR	2321	6141	
ECSE - Rental/Lease of ECSE Facility	GF	1281	6333	
ECSE – Lease Purchase of ECSE Facility	CP	5131	6613	Non-Capitalized Lease Purchase
Extra Milk	GF	2562	6471	
Food Supplies	GF	2562	6471	
Internet (Administrative Use)	GF	2634	6361	Initial Hook-Up/Fees
Internet (Instructional Use)	GF	2223	6361	Initial Hook-Up/Fees
IRS Penalty for Late Withholding Payment	GF	2524	6359	
Local Effort	GF or SR	1911	6311	
Medicaid Fees	GF	2529	6319	
Refund of Prior Year Revenue	GF	2329 or 2529	6398	Fund could be Special Revenue (Teachers) Fund or Capital Projects depending on prior year source or placement
School Nurse (Contracted Service with Another District)	GF	2134	6319	Object could be 6313 for Special Education students

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
School Nurse (District Employee)	GF	2134	6151	
Student Scholarships	GF	3911	6398	
Summer Food Service Program	GF	3911	6491	
Transportation Related Examples				
Administrative Costs for <u>Contracted Services</u>	GF or SR	2551	6151 thru 6591	Limited by 5 CSR 30 261.040 (1) (I) to 5% of the Total Contracted Costs
Administrative Costs for <u>District Operated</u>	GF or SR	2552	6151 thru 6591	Limited by 5 CSR 30-261.040 (1) (I) to 5% of the Total District Operated Costs
Renovation of Facilities Such as a Bus Barn or Maintenance Garage (Total expenditure in fiscal year of <u>less than \$5,000</u>)	CP	2552 or 2554	6521 6531 6541 as Appropriate	Facility cost <u>shall not</u> be added to the Facility Depreciation Schedule
Construction or Renovation of Facilities Such as a Bus Barn or Maintenance Garage (Total expenditure in fiscal year of <u>\$5,000 or more</u>)	CP	4051	6521 6531 6541 as Appropriate	Facility costs <u>must be</u> added to the Facility Depreciation Schedule
Early Childhood Special Education (ECSE) Transportation, <u>Contracted</u>	GF	2559	6341 or 6342	
Early Childhood Special Education (ECSE) Transportation, <u>District Operated</u>	GF	2559	6151 thru 6591	
Fuel Expenditures (Gasoline, Propane or Diesel)	GF	2551-2559	6486	
Non-Disabled Payments to Another District for Transportation	GF	2555	6341	
Non-Disabled Transportation, <u>Contracted</u> K-12	GF	2551 or 2555	6341	
Non-Disabled Transportation, <u>District Operated</u>	GF	2552	6151 thru 6591	

Section : H – Expenditure Object Code**Subject: Expenditure Coding Examples**

<u>Description</u>	<u>Fund</u>	<u>Function</u>	<u>Object</u>	<u>Remarks</u>
Non-Route <u>Contracted</u> Pupil Transportation	GF	2551	6342	
Non-Route <u>District Operated</u> Pupil Transportation	GF	2552	6151 thru 6591	
School Bus Lease/Rental	GF	2552 or 2554	6341	
School Bus Lease Purchase Principal (District Owned, Regular)	CP	2552	6552	Object code to “capitalize” payment. A lease purchase principal repayment recorded in any other manner could result in a loss of state transportation aid.
School Bus Purchased with Specific Funds (i.e. ARRA, Special Education, Federal Funds)	CP	2558	6553	
School Bus Purchased with ECSE Funds	CP	2559	6553	
Students w/Disabilities Payments to Another District for Transportation, K-12	GF	2556	6341	
Students w/Disabilities Transportation, <u>Contracted</u> , K-12	GF	2553	6341	
Students w/Disabilities Transportation, <u>District Operated</u> , K-12	GF	2554	6151 thru 6591	
Vehicle Purchase Other Than a School Bus - For Use By Staff Other Than in School Transportation	CP	2321	6551	
Vehicle Purchase Other Than a School Bus - Used By Transportation Staff	CP	2558	6551	Even if used to transport students this is a non-allowable expenditure
Video Surveillance Equipment	CP	2552	6541	

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Operational Unit Codes & Project Codes



Operational Unit Codes

The operational unit code is a three digit code that refers to individual campuses within a district and individual components within the administration, school service, maintenance and operation divisions. The operational unit code is provided for districts to maintain accounts and exercise expenditure control by operational unit.

This level of detail is necessary to comply with Section 160.522, RSMo, which requires the reporting of selected data at the building level.

The local district is encouraged to use the Department's Core Data building codes for individual campuses, dropping the last digit or adjusting the third digit to distinguish separate campuses. Otherwise, the district may use any code it wishes for its other operational or "cost" units.

A unique operational unit code may be assigned to summer school even though it physically occupies the same building as another operational unit during the regular school year. A summer school program has its own unique function code; therefore, the summer school program costs may be recorded and reported apart from regular year programs.

The specific codes used by a district are to be selected from the following code ranges:

<u>Code Range</u>	<u>Operational Unit Code</u>
101	Special Education Cooperative Campus
105-199*	High School Campuses
110	Area Vocational Campus
200-299*	Junior High Campuses
300-399*	Middle School Campuses
400-699*	Elementary Campuses
800-999	To be defined as "cost centers" or management responsibility areas by the LEA

* Where individual campuses are to be identified, the operational unit code to be used may be the same as the first three digits of the assigned Core Data building code.

Project Codes

These codes may be used as a source of funds, project, or even responsibility depending upon LEA informational needs. For those districts engaging in various projects, among them certain state and federal projects, this descriptor will permit the aggregation of program costs across funds. For example, the project code 51, Title I - ESEA, would enable the summation of salary expenditures from the Special Revenue (Teachers) Fund; supplies and equipment from the General (Incidental) Fund; and equipment from the Capital Projects Fund. Please note that in conjunction with the project code, the fiscal year code with the fund code will separate multi-year projects running concurrently in the district's fiscal year. The last two digits of the state or federal revenue codes, 53XX or 54XX, may be used as a source of funds. Project code numbers not listed for present programs are open for new programs or for district use for other special programs.

If your software system will allow three digit project codes then place a "3" in front of all state project codes and a "4" in front of all federal project codes to eliminate duplicate codes. If your software system only allows a two digit project code, the district may establish its own distinct project codes in its Chart of Accounts for reporting purposes when a conflict arises in duplicate project codes for two different revenues in the district.

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Glossary



\$162,326 or 7% x SAT x WADA Transfer - A district in compliance with Section 163.031.6, RSMo, may transfer from the General (Incidental) Fund to the Capital Projects Fund amounts necessary for capital outlay expenditures. If the transfer is in excess of adjusted expenditures, the board must pass a resolution identifying the specific projects and the estimated expenditure date(s). Section 165.011, RSMo,

Abatement - A reduction in or reprieve from a tax or debt obligation.

Account - A descriptive heading under which financial transactions are recorded that are similar in terms of a given frame of reference, such as purpose, object, or source.

Accounting - The procedure of maintaining systematic records of events relating to persons, objects, or money and then summarizing, analyzing and interpreting the results of such records.

Accounting Period - A period of time for which financial statements are prepared, for example, July 1 through June 30.

Accounting System - All steps in the accounting process including recording, retrieving and reporting information on the financial position and operations of a governmental unit or any classifying of its funds, balanced account groups or organizational components.

Accounts Payable - Amounts owed on open account to private persons, firms, or corporations for goods and services rendered by the LEA.

Accounts Receivable - Amounts owed on open account from private persons, firms, or corporations for goods and services furnished by the LEA (but not including amounts due from other funds of the same governmental unit). Taxes receivable should be recorded and reported separately in the Taxes Receivable account.

Accrual Basis - The basis of accounting under which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when the revenue is actually received or the payment is actually made.

Accrued Expenses - Expenses that have been incurred and have not been paid as of a given date.

Accrued Interest - Interest accumulated between interest dates but not yet due.

Accrued Liabilities - Amounts owed but not yet due (e.g. accrued interest on bonds or notes).

Accrued Revenue - Amounts earned and not collected regardless of whether due or not.

Ad Valorem Taxes Levied by LEA - Taxes levied by the LEA on the assessed valuation of real and personal property located within the LEA that, within legal limits, is the final authority in determining the amount to be raised for school operating purposes or retirement of debt.

Adjusted Tax Rate for Operations - Levy for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) after completing the Proposition C rollback. This is calculated by subtracting the Proposition C rollback from the unadjusted tax levy and is the operating levy extended on the tax books for the current year.

Administration - Those activities that have as their purpose the general direction, execution and control of the affairs of the LEA that are system-wide and not confined to one school, subject, or phase of school activity.

Administrative Action - Any action that results in the general regulation, direction, or control of the affairs of the organizational unit.

Admissions - Money received for a school-sponsored activity such as a dance or football game. Admissions may be recorded on separate accounts according to the type of activity.

Adult Continuing Education - Learning experiences provided by the LEA for the educational, vocational, recreational, cultural and/or enrichment of community members.

Adult Education and Literacy (AEL) - Education for adults who have never attended school or have interrupted formal schooling and need knowledge and skills to raise their level of education for self-confidence and self-determination to prepare for an occupation and to function more responsibly as citizens in a democracy. This was previously known as Adult Basic Education (ABE).

Advance From a Fund - A liability account used to record a debt owed by one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advance Funding - Program offered through the Missouri School Boards Association (MSBA) and the Missouri Health and Educational Facilities Authority (MOHEFA) that allows school districts anticipating cash flow problems during the fiscal year to utilize their ability to borrow against anticipated tax revenue (through tax and revenue anticipation notes).

Advance to a Fund - An asset account used to record a loan from one fund to another fund in the same governmental unit. It is recommended that separate accounts be maintained for each interfund receivable loan.

Advance Refunding - A type of bond refunding in which the old bond issue is not callable within 90 days of the issuance of the new issue. Advance refundings are further identified as either defeased or crossover.

Allocation - The amount of funds that are, or the process by which funds are, assigned to a public school district, institution, or agency to provide financial support for specific programs, services and/or activities.

Allowable Cost - Cost of predetermined equipment, service and/or activities that have been considered to be appropriate for authorization by the funding agency.

Allowable Transportation Expenditures - Expenditures considered an allowable cost under State Board of Education rules for transportation reimbursement.

Allowance for Uncollectible Taxes - A provision of tax revenues for the portion of taxes receivable that it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the Taxes Receivable account to arrive at the net taxes receivable. Separate accounts may be maintained on the basis of tax roll year and/or delinquent taxes.

Amortization of Debt - Gradual payment of an amount owed according to a specified schedule of times and amounts.

Annual Secretary of the Board Report (ASBR) - Annual financial report submitted by all public school districts and charter schools to the Department. The report is due by August 15 of each year.

Appropriation - This account records authorizations granted by the school board or legislative body to make expenditures for specific purposes.

Appropriation Ledger - A ledger containing an account for each appropriation. Each account typically contains the amount originally appropriated, transfers to or from the appropriation, amount charged against the appropriation, the encumbrances, the net balance and other related information. If allotments are made and a separate ledger is maintained, each account typically contains the amount appropriated, transfers to or from the appropriation, the amount allotted and the unallotted balance.

Appropriations Received From Local Governmental Units Other Than The LEA - Money received from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received and the money is raised by taxes, or other means that are not earmarked for school operations.

Area Career Center Transfer - Amounts transferred as necessary from the General (Incidental) Fund to the Capital Projects Fund to satisfy obligations of the Capital Projects Fund for state approved area career center located within the school district. Section 165.011, RSMo.

Assets - Probable future economic benefits obtained or controlled by a particular entity as a result of past transactions or events. Resources owned or held which have monetary value.

Audit - The examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) determining the propriety of proposed or completed transactions, (b) ascertaining whether all transactions have been recorded and (c) determining whether transactions are accurately recorded on the accounts and in the statements.

Audited Voucher - A voucher that has been examined and approved for payment.

Average Daily Attendance (ADA) - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours).

Average Daily Attendance (ADA) , Kindergarten - Actual attendance hours divided by total hours in session of the first grade calendar for the building but in no case more than twice the K-A or K-P hours in session (actual calendar).

Balance Sheet - A formal statement of assets, liabilities and fund balance as of a specified date.

Basic Formula - Amounts received from the State Foundation Formula. (The actual revenue received in a year equals the calculated apportionment amount for the year plus or minus prior year corrections.)

Board of Education Services - The activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This service area relates to the general term and covers state boards, intermediate administrative unit boards and local basic administrative unit boards.

Bond - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the bond usually runs for a longer period of time and requires greater legal formality. Interest on bonds is limited pursuant to Section 108.170, RSMo.

Bond Attorney - The attorney who approves the legality of a bond issue.

Bond Discount - The excess of the face value of a bond over the price for which it is acquired or sold. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund as it is treated as an interest adjustment.

Bond Premium - The excess of the price at which a bond is acquired or sold, over its face value. The price does not include accrued interest at the date of acquisition or sale. This is accounted for in the Debt Service Fund as it is treated as an interest adjustment.

Bond Proceeds, Amount Remaining - The amount remaining in bond proceeds account (Bond Proceeds Subfund of the Capital Projects Fund) after the completion of a project for which bonds were issued. The amount remaining **SHALL** be transferred from the Capital Projects Fund to the Debt Service Fund. (See Section 165.011, RSMo.) (This does not apply to refunded debt in which the proceeds were placed in the Debt Service Fund.)

Bonded Indebtedness - The part of the LEA debt that is covered by outstanding bonds of the LEA. Article VI, Section 26(b) limits the bonded indebtedness for school districts to fifteen percent of the value of taxable tangible property subject to voter approval.

Bonds Payable - The face value of bonds issued and outstanding.

Book Value - Carrying amount as shown on the books.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them. The budget consists of five statutory parts: (1) budget message, (2) estimated revenue with comparative revenues, (3) estimated expenditures with comparative expenditures, (4) debt amortization schedule, (5) general budget summary. Section 67.010, RSMo, is the statutory reference governing budgets.

Budgetary Control - The control or management of the business affairs of the LEA in accordance with an approved budget with a view toward keeping expenditures within the authorized amounts.

Capital Assets - Land, buildings, machinery, furniture and other equipment that the LEA intends to hold or continue in use over a long period of time. "Capital" denotes the probability or intent to continue use or possession and does not indicate immobility of an asset.

Capital Outlay - An expenditure which results in the acquisition of capital assets or additions to capital assets that are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, or replacement of equipment.

Capital Projects Fund Interest Transfer - After making all placements of interest otherwise provided by law, a school district may transfer to the General (Incidental) Fund the interest earned from undesignated balances in the Capital Projects Fund. Interest earned on bond proceeds (or some other restricted balance) cannot be transferred to the General (Incidental) Fund. Section 165.011, RSMo.

Capital Projects Unrestricted Funds Transfer - A district may transfer unrestricted funds from the Capital Projects Fund to the General (Incidental) Fund in any year in which the combined June 30 General (Incidental) and Special Revenue (Teachers) Fund unrestricted balance would be less than ten percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures if the transfer was not made. There is no limit to the amount of unrestricted monies that can be transferred pursuant to this law. Districts must make the actual transfer prior to the end of the fiscal year. Districts should consider the future needs of the Capital Projects Fund prior to determining the amount of such transfer. There is no provision in state law to reverse the transfer if a district later determines the money is needed in the Capital Projects Fund. Section 165.011, RSMo.

Capitalize - Recording capital outlays as additions to asset accounts, not as expenses.

Cash - Currency, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitations as to its availability should be indicated.

Cash-Basis Accounting - The basis of accounting in which revenue and expenses are recorded in the period they are actually received or expended in cash.

Categorical Aid - Support funds provided from a higher governmental level and specifically limited to (earmarked for) a given purpose. Pursuant to Section 163.031.3, RSMo, categorical aid for schools include transportation, vocational education, career ladder and educational and screening programs (PAT).

Certificated Salaries - The amount regularly paid for full-time and part-time teachers in Missouri who have a valid teaching certificate.

Certificated Salary Compliance - Section 163.031, RSMo, defines compliance requirements and states that a district must spend no less than seventy-five percent of the state revenue received for Basic Formula, seventy-five percent of one-half percent of funds received for Proposition C and as many dollars per weighted ADA from local and county tax sources as the previous year. In the event a district fails to comply with the above provision, the amount by which the district fails to spend funds as required shall be deducted from the district's state revenue received for Basic Formula and Proposition C the following year provided that the state board of education may exempt a school district from this provision if the state board of education determines that circumstance warrant such exemption.

Chart of Accounts - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature, for example, assets and liabilities.

Check - A bill of exchange drawn on a bank payable on demand; a written order on a bank to pay on demand a specified sum of money to a named person, to the named person's order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that the latter is not necessarily payable on demand and may not be negotiable; and it differs from a voucher in that the latter is not an order to pay. A voucher-check combines the distinguishing marks of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classified Salaries - Salaries for the costs of work performed by typically non-certificated employees.

Classroom Trust Fund - Classroom Trust Fund was created to provide a separate accounting for money generated by riverboat gaming. Local districts have great flexibility in the expenditure of this money as it is spent at the discretion of the local school district.

Clearing Accounts - Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account.

Coding - Distinguishing among items and categories of information by assigning numbers or other symbolic designations so that the items and categories are readily identifiable.

Commingle - Combining funds from two or more sources into one accounting system so that the sources of those funds lose their identity upon receipt or expenditure. Commingling of funds results in the lack of a clear audit trail concerning how the funds from a given source were expended. Commingling of funds received for a restricted federal program with local, state and/or other restricted federal funds is prohibited. The Debt Service Fund cannot be commingled with other district funds. The Debt Service Fund must be maintained as a separate bank account per Section 165.011.1, RSMo.

Community Services - Services provided by the school or LEA for purposes relating to the community as a whole or some segment of the community. Typical services provided by a school district include early childhood/PAT instruction, childcare services, etc.

Contingent Fund - Assets or other resources set aside to provide for unforeseen expenditures, or for anticipated expenditures of an uncertain amount.

Contingent Liabilities - Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal and unsettled disputed claims.

Contracted Services - Services rendered by personnel who are not on the payroll of the LEA including all related expenses covered by the contract.

Contracts Payable - Amounts due on contracts for goods and services received by the LEA.

Cost Accounting - That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.

Current Assets - Cash or anything that can be readily converted into cash.

Crossover Refunding - A bond refunding where the proceeds of the new bond issue are placed into an escrow account. Unlike defeased bonds, the escrow account pays only the interest payments on the new issue and the district continues to make all of the payments on the old issue until the optional call date of the old bonds. This date is often referred to as the crossover date. Under this type of refunding, the payments to be made by the district will not change until the crossover date.

Current Expense - Any expenditure except for capital outlay and debt service. Current expense includes total charges incurred, whether paid or unpaid.

Current Liabilities - Debts which are payable within a relatively short period of time, usually no longer than a year.

Current Loans - A loan payable in the same fiscal year in which the money was borrowed.

Current Operating Cost - Total instruction and support expenditures in a fiscal year (excluding capital outlay and long term and short term principal and interest payments) minus food service revenues (local program and non-program, state, federal and summer food program) and student activity revenues received revenues in that fiscal year. Current operating cost is used in computing the certificated salary compliance for the school district.

Current Refunding - A type of debt refunding in which the old bond issue is callable within 90 days of the issuance of the new issue and the proceeds of the new issue are used immediately to repay the old issue.

Current State Auditor's Office (SAO) Operating Ceiling - Maximum amount for operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) approved by the SAO for the current year. This is the amount the district could levy before completing Proposition C rollback plus any recoupment levy approved by the SAO or any temporary additional operating levy approved by voters.

Current State Auditor's Office (SAO) Approved Debt Service Tax Levy - Amount of tax levy for Debt Service Fund approved by the SAO for the current year. The unadjusted and adjusted rate will be equal.

Debt Refunding - Bonds issued to pay off bonds already outstanding.

Debt Service Balance Transfer - If a balance remains in the Debt Service Fund after the total outstanding bonded indebtedness has been paid, that balance **may** be transferred to the Capital Projects Fund. If the district elects not to make this transfer, the balance would be left in the Debt Service Fund for subsequent debt service requirements. Section 165.011, RSMo.

Defeased Refunding - A type of debt refunding in which the proceeds of the new issue are placed into an escrow account and used to pay all of the portion of the old issue being refunded (principal and interest) up to and including the call date. This results in a defeasance of the portion of the debt being refunded as the old issue becomes the responsibility of the escrow account trustee and the district begins paying on the new issue immediately.

Deferred Charges - Expenditures that are not chargeable to the fiscal period in which made but are carried on the asset side of the balance sheet pending amortization or other disposition. Deferred charges differ from prepaid expenses in that they usually extend over a long period of time and may or may not be regularly recurring costs of operation.

Deficit - (1) A negative fund balance amount (debit balance) caused by liabilities of the fund exceeding the fund's assets. (2) The excess of expenditures over revenues in any given accounting period.

Delinquent Taxes - Taxes remaining unpaid on and after the date on which they become due and payable by statute.

Depreciation - Loss in value or service life of capital assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Direct Costs - Those elements of cost which can be easily, obviously and conveniently identified with specific activities or programs, as distinguished from those costs incurred for several different activities or programs and whose elements are not readily identifiable with specific activities.

Disbursements - Payments in cash.

Discounts on Bonds Sold - That portion of bonds sold at a price below par value (face amount). The discount represents an adjustment of the interest rate.

Discretionary Grant - Grant funds made available usually for a predetermined purpose and awarded to an applicant based on the judgment of the grantor.

District's Levy - Refers to the tax levy extended onto the tax books and assessed to the taxpayers for a school district and includes the rate for all funds including the Debt Service Fund.

DNR Energy Loan - Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.

Double Entry Accounting System - A system of bookkeeping that requires for every entry made to the debit side of an account or accounts an entry be made for the corresponding amount or amounts to the credit side of another account or accounts.

Employee Benefits - Compensation, in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, annual leave, sick leave, retirement and social security.

Encumbrance Accounting - Use of a separate journal or incorporation into the Budget Analysis Ledger of encumbrances as defined below. Ultimately, at year-end, they are in effect canceled but may be partitioned from fund balance into a special reserve account.

Encumbrances - Designated obligations in the form of purchase orders, contracts, or salary commitments chargeable to an appropriation and for which part of the appropriation is reserved.

Energy Conservation Loan Transfer - Amounts necessary to pay principal and interest on Department of Natural Resources (DNR) loans per Section 640.653, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

Enrollment - Head count taken the last Wednesday of September of all resident and nonresident students in grades K - 12 enrolled in the attendance center. Each student (part-time, full-time, or kindergarten) should be counted as one. Enrollment is not reported for prekindergarten students. Desegregation transfer students are reported as residents of the district in which they attend school. Enrollment for students attending alternative schools and area vocational schools should be reported by the students' regular school in their home district.

Enterprise Fund - A fund established to finance and account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges; or where the governing body of the governmental unit has decided there is a need for the periodic determination of revenues earned, expenses incurred and/or net income.

Entitlement Grant - A grant program that establishes a specific amount of funds to be distributed to each agency. Recipients of such funds determine how the funds are to be used according to the purposes authorized by the program.

Equalized Assessed Valuation - Statutory term representing the district assessed valuation used on Line 2 of the Basic Formula Calculation.

Equipment - Items that are electrical or mechanical in nature or furniture and 1) have a useful life of at least one year; 2) would be repaired rather than replaced; 3) the cost of tagging and inventory is a small percent of the item's cost; and 4) exceeds \$1,000 per unit (local board may establish a cost threshold of less than \$1,000). Certain operating system software meeting the unit cost of \$1,000 may be capitalized in the same manner as equipment.

Excess Incidental Fund Balance Transfer - Any district that uses a General (Incidental) Fund transfer to pay for more than twenty-five percent of the annual certificated compensation obligation of the district and has a General (Incidental) Fund balance on June 30 in any year in excess of fifty percent of the combined General (Incidental) and Special Revenue (Teachers) Fund expenditures for the fiscal year just ended shall be required to transfer the excess from the General (Incidental) Fund to the Special Revenue (Teachers) Fund. Section 165.011, RSMo.

Expenditures - Consumption of an asset or the payment of an expense.

Fair Market Value - The current value of a piece of equipment, service, or activity.

Fidelity Bond - A bond guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons of the system.

Fidelity Bond Premiums - Expenditures for any bonds guaranteeing the LEA against losses resulting from the actions of the treasurer, employees, or other persons.

Financial Accounting - The recording and reporting of activities and events affecting the finances of an administrative unit and its program. Specifically, it is concerned with: (1) determining what accounting records are to be maintained, how they will be maintained and the procedures, methods and forms to be used; (2) recording, classifying and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing reports and statements which reflect conditions as of a given date, the results of operations for a specific period and the evaluation of status and results of operation in terms of established objectives.

Financial Institution Tax - Taxes levied on intangible assets of banks or savings and loan associations. The amount received for school purposes is a deduction in the Basic Formula calculation.

Fines, Escheats, Overplus - Amounts collected by the county (ies) for violations. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales, unclaimed tax and surplus/overplus surtax. The amount received for school purposes is a deduction in the Basic Formula calculation.

Fiscal Agent - The district or intermediate agency designated to submit applications/requests for funds and is the recipient of such funds from the state agency. Fiscal agents generally operate by receiving the revenue for all districts they serve and sending each district its share to treat as revenue and expenditures as their own, or by receiving all bills from the other districts. The fiscal agent then handles the revenue and expenditures as their own. If this causes the fiscal agent to be out of compliance for certificated salaries purposes, an appeal must be written and submitted to the Department.

Fiscal Period - Any period at the end of which the LEA determines its financial condition and the results of its operations and closes its books. It is usually a year, though not necessarily a calendar year. The most common fiscal period for school systems is July 1 through June 30.

Fiscal Services - Consists of activities involved with managing and conducting the fiscal operations of the LEA. This service area includes budgeting, receiving and disbursing, financial accounting, payroll, internal auditing and purchasing.

Fixed Charges - Charges of a generally recurrent nature that are not readily allocated to other expenditure categories. They consist of such charges as district contributions to employee retirement, insurance and judgments, rental of land and buildings and interest on current loans.

Food Services - Activities involved with the food services program of the LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Food Services Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of kitchen/food service related equipment. Expenditures for food service equipment may be purchased from balances in the food service account. Equipment expenditures do not require coordination with School Food Services. Expenditures for renovations do require coordination with School Food Services.

Forfeitures - Forfeitures of money and/or property for violations of state penal laws collected at the county level and transmitted to the State for deposit to the School Building Revolving Fund.

Free and Reduced Lunch Eligible Count - Full-time equivalency (FTE) count taken the last Wednesday in January of resident students enrolled in grades K-12 and in attendance one of the 10 preceding school days whose eligibility for free or reduced lunch is documented (through the application process using federal eligibility guidelines or through the direct certification process). (Desegregation students are considered residents of the district in which the students are educated.) Students for whom the Department does not distribute state aid are not counted (i.e., students in preschool, the Parents as Teachers Program, state schools). This count, by definition, is also different from the federal programs headcount of free and reduced lunch students.

Full-Time Equivalency - The amount of time for a less than full-time activity divided by the amount of time normally required in corresponding full-time activity. Full-time equivalency usually is expressed as a decimal fraction to the nearest tenth.

Fund - An independent accounting entity with its own assets, liabilities and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance - The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

FY06 Designated Levy or 5% x SAT x WADA Transfer - Per Section, 165.011 RSMo, a district in compliance with Section 163.031.6, RSMo, that does not make the \$162,326 or 7% x SAT x WADA transfer, nor make payments or expenditures related to obligations made under Section 177.088, RSMo, may transfer from the General (Incidental) fund to the Debt Service Fund or the Capital Projects Fund the greater of:

- The state aid received in the 2005-06 school year as a result of no more than eighteen cents of the sum of the debt service and capital projects levy used in the foundation formula and placed in the respective Debt Service or Capital Projects Fund, whichever fund had the designated tax levy; or
- Five percent of the state adequacy target multiplied by the district's first preceding year weighted average daily attendance.

General Ledger - A book, file, or other device in which accounts are kept to the degree of detail necessary, that summarizes the financial transactions of the LEA. General ledger accounts may be kept for any group of items, receipts, or expenditures on which an administrative officer wishes to maintain a close check.

Grandfathered Lease Purchase - A lease purchase agreement that the board took action to enter into before November 1, 1993.

Grant Match - Amounts necessary to meet the local match percentage requirements for the equipment portion of state and federal grants.

Grant Match Transfer - Transfer amount from the General (Incidental) Fund to the Capital Projects Fund to provide the balance of the district funds to meet the grant specific local match percentage requirement for that portion of any grant revenue expended for capital outlay (equipment).

Guaranteed Energy Performance Contract Transfer - Amounts necessary to pay principal and interest on Guaranteed Energy Savings Performance Contracts per Sections 165.011.11 and 8.231, RSMo. This transfer is made from the General (Incidental) Fund to the Capital Projects Fund.

Imprest Fund - A system for handling disbursements whereby a fixed amount of money is set-aside for a particular purpose. Disbursements are made from time to time as needed. At certain intervals, a report is rendered of the amount disbursed and the cash is replenished for the amount of the disbursements, ordinarily by check drawn on the fund(s) from which the items are payable. The total of cash plus unreplenished disbursements must equal the fixed sum of cash set aside.

In Lieu of Tax - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or being responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

Indirect Costs - Costs incurred for services, materials, supplies and/or equipment that are common to two or more programs and, therefore, are not identifiable with a particular program. There are restricted and nonrestricted indirect cost rates. The School Finance Section calculates the indirect cost rate for the next school year based on data submitted by the district on the ASBR for the second preceding year.

Instruction - Activities dealing with the teaching of pupils in the classroom, other locations or situations and other approved media services such as television, telephone or correspondence.

Interest Expenses - A fee charged a borrower for the use of money. Interest on bonds, notes, or other evidences of indebtedness may not exceed 10% unless advertised, 14% if advertised pursuant to Section 108.170, RSMo.

Interest Income - Earnings on investments such as savings accounts, certificates of deposits and bond investments.

Interfund Transfers - Money that is taken from one fund under the control of the board of education and added to another fund under the board's control. Interfund transfers are not receipts or expenditures of the LEA.

Internal Auditing - Activities involved with evaluating the adequacy of the internal control systems verifying and safeguarding assets, reviewing the reliability of the accounting and reporting systems and ascertaining compliance with established policies and procedures.

Internal Control - A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. For example, under such a system, the employee's work is subdivided so that no one employee performs a complete cycle of operations. For instance, an employee handling cash would not post the accounts receivable records. Under such a system, the procedures to be followed are identified and such procedures call for proper authorizations by designated officials for all actions to be taken.

Internal Service Fund - A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit, or to other governmental units.

Inventory - A detailed list or record showing quantities, descriptions, values, frequency of use, units of measure, unit prices and property on hand at a given time. Also included are the costs of supplies and equipment on hand not yet distributed to requisitioning units.

Investments - Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The account does not include capital assets used in LEA operations.

Invoice - An itemized list of merchandise purchased from a particular vendor. The list includes quantity, description, price, terms, date, etc.

Journal - The book of original entry for recording financial transactions.

Journal Voucher - A document on which the financial transactions of the LEA are authorized and from which any or all transactions may be entered on the books. The journal voucher allows the budget to be put into operation and expenditures to be made to meet authorized obligations. Journal vouchers are also used to set up revolving funds and petty cash funds and for authorizing all entries in the bookkeeping system for which no other authorizations, such as deposit slips, invoices, etc., are available. A form of journal voucher is a memorandum in the school board minutes.

Judgments Against the LEA - Expenditures from current funds for all judgments (except as indicated) against the LEA that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

Lease Purchase - A contract granting the specified use of a building or equipment that a public school district cannot readily purchase outright, usually due to a cash flow or cash availability problem. This must be "annually renewable", creating a district obligation for a maximum of one year. The authority to enter into lease purchase agreements is found in Sections 177.082 and 177.088, RSMo. Section 177.082, RSMo, provides for lease purchases for apparatus, equipment (including school buses) and furnishing directly with a vendor. A tax rate is not required for this type of lease purchase. Section 177.088, RSMo, provides for the acquisition or construction of buildings, land and equipment (including school buses). Section 177.088, RSMo, lease purchase proceeds are not receipted by the district but acquired and expended by the financing entity; the

financing entity maintains title to the property until the district makes the final payment; only principal and interest payments are reflected in the district's books.

Lease Purchase Prior to 01/01/1997 Transfer - A district in compliance with Section, 163.031.6, RSMo may transfer amounts from the General (Incidental) Fund to the Capital Projects Fund necessary to cover current year obligations for lease-purchase obligations entered into prior to January 1, 1997. Section, 165.011, RSMo.

LEP Count - Limited English Proficient census taken and reported to the Department. This count is used in the weighted average daily attendance calculation in the Basic Formula Calculation.

Levy (Verb) - To impose taxes or special assessments. (Noun) - The total of taxes or special assessments imposed by a governmental unit.

Liabilities - Debt or other legal obligations arising out of transactions in the past that are payable but not necessarily due. Encumbrances are not liabilities; they become liabilities when the services or materials for which the encumbrance was established have been rendered or received.

Local Education Agency (LEA) - An educational agency at the local level that exists primarily to operate a school or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms "school district", "school system" and "local basic administrative unit".

M & M Surtax - Surtax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax.

Maintenance of Effort - A requirement to spend as many dollars or as many dollars per student for a specific activity during the current school year as was spent during the previous year for a similar activity. Maintenance of effort is required for special education programs, Title I and career education.

Membership - Count of resident students taken the last Wednesday in September and January who are enrolled on the count day and in attendance at least 1 of the 10 previous school days, by grade at each attendance center. Students attending an alternative school or an area vocational school part of the day and their home school the remainder of the day should be counted as full-time students in the regular school in their home district. To receive full-time credit for special education kindergarten students who's IEPs call for full-day attendance, report the membership in full-day kindergarten. Membership for Title I extended day kindergarten should not be reported. Part-time students are reported on FTE basis under part-time. For example, a part-time student enrolled 4 hours in a 6-hour day equals 0.67 FTE. Membership of students for whom the home district pays full tuition is reported by the home district. Membership of students for which local tax effort is paid is not reported by the home district, but is reported by the district receiving the payment and educating the student. Membership of students for whom parents have paid tuition is not reported by any district.

Membership, Kindergarten - K-A, K-P or K-K membership will be multiplied by the ratio of that specific kindergarten actual calendar divided by the first grade actual calendar hours in session. In no case will the multiplier be less than .5 or greater than 1.00.

Missouri Health and Educational Facilities Authority (MOHEFA) - Organization administering the Missouri Direct Deposit Program that is designed as a credit enhancement for public school bonds. MOHEFA is also involved in the advanced funding program.

Modified Accrual-Basis Accounting - Recognizes measurable transactions when they occur within a given time frame.

Net Expenditure - The actual outlay of money by the LEA for some service or object after the deduction of any discounts, rebates, reimbursements, or revenue produced by the service or activity.

Net Income - The balance remaining to the LEA after deducting from the gross revenue for a given period all operating expense and income deductions during the same period.

Non-Allowable Transportation Expenditures - Those costs, such as video cameras, vehicles other than school buses, optional bus equipment, or other items not allowed under 5 CSR 30-261.040.

Non-Categorical - Revenue from any or all sources that is not identifiable with specific expenditures (i.e., it is General (Incidental) Fund revenue that loses its identity as it is expended for objects relating to many service areas).

Non-Current Revenue - Amounts received from the sale of bonds, insurance recovery settlements or sale of school property, etc., other than current revenue sources.

Non-Resident Student - Generally a student whose legal residence is outside the geographic area served by a specified school, LEA, or institution and for which the school district is receiving tuition payments.

Not-for-Profit Organization - An organization formed under the general not-for-profit law of Missouri, Chapter 355, RSMo. "The board of any educational institution may enter into agreements as authorized in this section with a not-for-profit corporation ... in order to provide for the acquisition, construction, improvement, extension, repair, remodeling, renovation and financing of sites, buildings, facilities, furnishings and equipment for the use of the educational institution for educational purposes." (Section 177.088 RSMo)

Object - The commodity or service obtained from a specific expenditure.

Object Classification - Identifying a category of goods or services obtained.

Operating Levy - Levy for all funds of the district except the Debt Service Fund. Also referred to as the Adjusted Operating Levy, the levy actually extended onto the tax books or the tax rate that actually generated tax revenue for the school district to use for operational purposes and capital outlay.

Operating Levy For School Purposes - The sum of the adjusted tax rates levied in the General (Incidental) Fund and Special Revenue (Teachers) Funds.

Overhead Costs - Those elements of cost necessary in the production of an item or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily. Usually they relate to those objects of expenditures that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, supervision and other similar items.

Overtime Salaries - Gross salary paid to employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries. The terms of such payment for overtime are a matter of state and local regulation and interpretation.

Part-Time Student - A student who is carrying less than a full course load as determined by the state or the LEA. A part-time student is counted for enrollment as one, but is reported on a FTE basis under part-time for membership. For example, a part-time student enrolled four hours of a six-hour day would have an FTE of 0.67 for membership purposes.

Paying Agent Fees - Paying agent fees are fees charged by the financial institution responsible for making the payments of principal and interest on the district's outstanding bonds. In addition to the initial paying agent fee imposed upon issuance of the bonds, a paying agent fee is charged on a semi-annual basis in conjunction with the bond principal and interest payments made for that year. (Identification of the paying agent and the duties of the paying agent are outlined in the official bond transcript.) These charges are paid from the Debt Service Fund.

Payments in Lieu of Taxes (PILT) - Payments made out of general revenues by a governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local LEA on the same basis as other privately owned property or other tax base. It would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the governmental unit owning or responsible for the property. The amount received for school purposes is a deduction in the Basic Formula calculation.

Payroll - A list of individual employees entitled to pay, with the amounts due to each for personal services rendered. Payments are also made for such payroll-associated costs as federal and state income tax withholdings, retirement and social security.

Payroll Deductions and Withholding - Amounts deducted from employees' salaries for taxes required to be withheld and for other withholding purposes. Separate liability accounts may be used for each type of deduction.

Penalties And Interest on Taxes - Amount collected as penalties for the payment of taxes after the due date(s), and the interest charged on delinquent taxes from the due date to the date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

Pension System - A free retirement plan whereby persons leaving service in the educational system because of age, disability, or length of service receive payments from funds to which they have not contributed. Payments may be in a lump sum or in the form of annuity.

Petty Cash - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, either in the form of currency or a special bank deposit, set aside for the purpose of making change or immediate payments of comparatively small amounts.

Premium on Bonds Sold - That portion of the sales price of bonds in excess of their par value. The premium represents an adjustment of the interest rate.

Prepaid Expenses - Expenses entered in accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.

Principal of Bonds - The face value of bonds.

Principal Payments - A sum of money paid to a lender on an amount owed as a debt from which interest is calculated.

Private School or Nonpublic - A school established by an agency other than the state or its subdivisions that is primarily supported by other than public funds, and the operation of whose program rests with other than publicly elected or appointed officials.

Professional Development Carryover - The portion of the annually calculated 1% of the Basic Formula apportionment not expended from year to year. Must be held as a restricted balance to be used solely for professional development expenditures.

Proposition C Revenue - Revenue received from the implementation of a one-cent statewide sales tax for education approved by voters in a statewide election held in November 1982. One-half of the total received is used to roll back current tax levy unless a simple majority of voters have voted to forego all or a part of the reduction per Section 164.013, RSMo.

Proposition C Rollback - Calculated amount (stated in pennies) that is required to be subtracted from the school purposes (General (Incidental) and Special Revenue (Teachers) Funds) unadjusted tax levy. Subtracting the Proposition C rollback from the unadjusted tax levy results in the adjusted tax levy. Districts may seek voter approval to waive all or a portion of the required rollback per Section 164.013, RSMo. A simple majority is necessary for approval of the waiver.

Proprietary Fund - Sometimes referred to as “income-determination” or “commercial type” funds of a state or local governmental unit. Examples are Enterprise Funds and Internal Service Funds.

Proprietary Accounts - Those accounts that show actual financial conditions and operations such as actual assets, liabilities, reserves, surplus, revenues and expenditures, as distinguished from budgetary accounts.

Prorating - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits that the expenditure provides for the respective purposes or programs for which the accounts were established.

Public School - A school operated by publicly elected or appointed school officials in which the programs and activities are under the control of these officials and which is supported primarily by public funds.

Pupil Accounting - A system for collecting, computing and reporting information about pupils.

Pupil Transportation Services - Consists of those activities involved with the conveyance of pupils to and from school and school-related activities.

Purchase Order - A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

Purchased Services - Services rendered by personnel who are not on the payroll of the LEA and other services that are purchased by the LEA.

Rebates - Abatements or refunds.

Redemption of Principal - Expenditures from current funds to retire serial bonds and long and short-term loans.

Refund - A return of an overpayment or overcollection. The return may be in the form of cash or a credit to an account.

Refunding Bonds - Bonds issued to pay off outstanding bonds. Also known as refinancing existing bonds.

Requisition - A written request to a purchasing officer for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official (usually the purchasing officer) to a vendor.

Reserve For Encumbrances - A reserve representing that portion of a fund balance segregated to provide for unliquidated encumbrances.

Resident Student - Students residing and attending school in the district.

Restricted Fund Balances - Funds for a specified purpose.

Revenue - Additions to fund financial resources other than from interfund transfers and debt issue proceeds.

Salary - The total amount regularly paid or stipulated to be paid to an individual, before deductions, for personal services rendered while on the payroll of the LEA. Payments for sabbatical leave are also considered salary.

Sale of Bonds - Proceeds from the sale of bonds recorded into the district's books at par value. Premiums or discounts of bonds are treated as an interest adjustment.

School Term - A prescribed span of time when school is open and the pupils are under the guidance and direction of teachers. The minimum school term is 174 days and 1,044 hours of actual pupil attendance per Section 171.031, RSMo. (Section 171.033, RSMo, specifies exemptions to the minimum school term.)

Securities - Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial Bonds - Issues redeemable by installments, each of which is to be paid in full, ordinarily out of revenues of the fiscal year in which it matures, or revenues of the preceding year.

Service Area Direction - Pertains to directing and managing the service area of any function. It includes activities of all those engaged in managing and directing a given area.

Single Entry Accounting System - A system of bookkeeping where a single entry is recorded for each cash receipt or cash disbursement.

Special Education Placement Count - Number of students with disabilities that are served in Missouri public schools. Students in this count must have IEPs or service plans in place and be receiving services by the local school district as of December 1. This count is reported through MOSIS and used in the calculation of weighted average daily attendance (WADA) in the Basic Formula Calculation.

State Assessed Railroad and Utilities (SARRU) - Assessed valuation of railroad and utility properties assessed by the state. The amount of revenue each school district receives is derived from the average county levy for school purposes, capital project purposes and debt service purposes. The amount received for school purposes is a deduction in the Basic Formula calculation.

State Revenue - Amounts received from the state including Basic Formula money, transportation, career ladder, vocational education, Parents as Teachers and Early Childhood etc.

Student Activities Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund for the purchase of designated equipment/capital outlay from the student activity account.

Summer School - The school session carried on during the period between the end of one regular school term and the beginning of the next regular school term.

Summer School Transportation Fees - Money received for transportation of pupils attending summer school. Separate accounting shall be maintained for fees received from residents and for fees received from nonresidents. There is no state transportation aid for summer school.

Supplies - Items with a unit cost of less than \$1,000 and last less than a year, which are expended, consumed and can be worn out, or lose its identity by becoming a part of a more complex unit.

Support Services - Activities that provide administrative, technical, or logistical support to a program and enhance or sustain the fulfillment of the objectives of other major functions.

Surety Bond - A written promise to pay damages or to indemnify against losses caused by the party(ies) named in the document through nonperformance or through misappropriation of monies; for example, a surety bond given by a contractor or by an official handling cash or securities.

Surplus - The excess of the assets of a fund over its liabilities; or if the fund also has other resources and obligations, the excess of resources over obligations. The term should be used with caution because it creates a potential for misleading inference.

Tax Anticipation Notes (TANS) - Short-term loan issued in anticipation of future revenues. The loan does not count against any statutory debt limitation and the loan must mature within twelve months. Interest on TANS is limited pursuant to Section 108.170, RSMo.

Tax Increment Financing (TIF) - A program defined in Sections 99.800 and 99.865, RSMo, through which assessed valuation is abated. The county clerk reports the abated assessed valuation to the Department. However, a district is allowed to reduce its total assessed valuation by this amount for state aid purposes.

Tax Levy - Amount levied against the patrons of a school district by a governmental unit for the purpose of financing services performed for the common benefit.

Teachers Fund Transfer - Transfer made on a regular basis (monthly, quarterly, etc.) from the General (Incidental) Fund to the Special Revenue (Teachers) Fund prior to checks being written against the fund. Section 165.021.4, RSMo, states, "No check shall be drawn ... unless there is sufficient money in the treasury and in the proper fund for the payment of the indebtedness." Section 165.011, RSMo.

Textbooks - Materials as defined in Section 170.051, RSMo, obtained primarily for use in certain classes, grades, or other particular student groups rather than for general school use.

Transfers - Money moved from one fund to another fund without expectation of repayment.

Transportation Transfer - Transfer from the General (Incidental) Fund to the Capital Projects Fund based on the prior year allowable transportation capital outlay expenditures. The transfer amount may be used for any legitimate capital outlay expense, or it may be used to build a balance in the Capital Projects Fund. Section, 165.011, RSMo.

Tuition - Money charged by the LEA or education institution for a period of time, not including special charges for books and laboratory fees, for nonresident pupils attending the regular day in the LEA. Separate accounting must be maintained for transportation fees received from patrons and for transportation fees received from other LEAs.

Unadjusted Tax Rate for Operations - Amount of tax levy in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds) minus a voluntary rollback (if any) but before Proposition C rollback. If a district has a full waiver of Proposition C, the unadjusted and the adjusted levies will always be the same.

Unamortized Discounts on Bonds Sold - That portion of the excess of the face value of bonds over the amount received from their sale that remains to be written off periodically over the life of the bonds.

Unamortized Discounts on Investments - The excess of the face value of securities over the amount paid for them that has not yet been written off.

Unamortized Premiums on Bonds Sold - An account that represents that portion of the excess of bond proceeds over par value that remains to be amortized over the remaining life of such bonds.

Unamortized Premiums on Investments - The excess of the amount paid for securities over the face value that has not yet been amortized. This account is normally restricted to long-term investments.

Unspent Bond Proceeds Transfer - Transfer from the Capital Projects Fund to the Debt Service Fund of any balance remaining after completion of the project for which the bonds were issued.

Voluntary Rollback For Debt Service - Amount of Debt Service Fund levy the district does not intend to levy for the current year. The voluntary rollback is subtracted from the Current SAO Debt Service Maximum and the resulting levy is the Unadjusted Debt Service Fund Levy. The amount of voluntary rollback is determined by the district's board of education.

Voluntary Rollback For Operations - Amount of tax rate ceiling that district does not intend to levy for current year in the operating funds (General (Incidental), Special Revenue (Teachers) and Capital Projects Funds). The voluntary rollback is subtracted from the Current SAO Operating Ceiling and the resulting levy is the Unadjusted Tax Rate for Operations. The amount of voluntary rollback is determined by the district's board of education.

Voucher - A document that authorizes the payment of money and usually indicates the accounts to be charged.

Weighted Average Daily Attendance (WADA) - Total regular term hours of attendance (including remedial hours) divided by calendar hours in session PLUS the summer school ADA (total number of hours attended in an approved summer school divided by 1,044 hours) plus weights of students populations: weighted by taking 25% multiplied by the Free and Reduced Lunch pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 75% multiplied by the number of Special Education Pupil count that exceeds the threshold of regular term ADA plus summer school ADA, plus 60% multiplied by the Limited English Proficiency count that exceeds the threshold of regular term ADA plus summer school ADA.

Withholding - The process of deducting from a salary or wage payment an amount, specified by law or regulation, representing the estimated federal or state income tax of the individual that the employer must pay to the taxing authority.

Accronyms



Common Acronyms

Acronyms are commonly used throughout the education arena. Some of the more common acronyms used in this manual and other education related materials are presented below. This is only a partial listing of education-related acronyms.

AEL*	Adult Education and Literacy (previously known as Adult Basic Education (ABE))
ACH	Automated Clearing House
ADA*	Average Daily Attendance
ADT	Average Daily Transported
AEL	Adult Education & Family Literacy
AICPA	American Institute of Certified Public Accountants
ASBR*	Annual Secretary of the Board Report
CAFR	Comprehensive Annual Financial Report
CFDA	Catalog of Federal Domestic Assistance
CPA	Certified Public Accountant
CSIP	Comprehensive School Improvement Plan
CSR	Code of State Regulations
DESE	Department of Elementary and Secondary Education
DFS	Division of Family Services
DMH	Department of Mental Health
DNR	Department of Natural Resources
DOH	Department of Health
DOR	Department of Revenue
DOSS	Department of Social Services
DOT	Department of Transportation
ECSE	Early Childhood Special Education
ESEA	Elementary and Secondary Education Act
ESL	English as a Second Language
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FICA	Federal Insurance Contributions Act
FMVSS	Federal Motor Vehicle Safety Standards
FRL*	Free and Reduced Lunch
GAAP	Generally Accepted Accounting Principles
GAAS	Generally Accepted Auditing Standards
GAGAS	Generally Accepted Government Auditing Standards
GAS	Governmental Auditing Standards
GASB	Governmental Accounting Standards Board
GPFS	General Purpose Financial Statements
HB	House Bill
IDEA	Individuals With Disabilities Act
IDL	Interactive Distance Learning (Previously called Interactive TV (ITV))
IEP	Individualized Education Plan

* Defined in the glossary of the Missouri Financial Accounting Manual.

IRS	Internal Revenue Service
JTPA	Job Training Partnership Act (currently called Workforce Investment Act (WIA))
LARRU	Locally Assessed Railroad & Utilities
LEA*	Local Education Agency
LIFT	Literacy Investment for Tomorrow
M&M*	Merchants & Manufacturers
MOHEFA*	Missouri Health & Educational Facilities Authority
MOSIP	Missouri School Investment Program
MOSIS	Missouri Student Information System
MSBA	Missouri School Boards Association
MSCBA	Missouri School Bus Contractors Association
MSIP	Missouri School Improvement Program
NCGA	National Council on Governmental Accounting
NHTSA	National Highway and Traffic Safety Administration
NTSB	National Transportation Standards Board
OASDI	Old Age, Survivors and Disability Insurance
OMB	Office of Management and Budget
PAT	Parents as Teachers
PDC	Professional Development Committee
PEERS	Public Education Employee Retirement System
PSRS	Public School Retirement System
QZAB	Qualified Zone Academy Bonds
RFP	Request For Proposal
ROTC	Reserve Officer Training Corp
RR&U*	Railroad & Utilities
RSMo	Revised Statutes of Missouri
SAO	State Auditor's Office
SARRU*	State Assessed Railroad & Utilities
SAS	Statement on Auditing Standards
SB	Senate Bill
SEA	State Education Agency
SEMA	State Emergency Management Agency
TAN*	Tax Anticipation Note
TIF*	Tax Increment Financing
VICC*	Voluntary Interdistrict Choice Corporation
WADA	Weighted Average Daily Attendance
WIA	Workforce Investment Act (previously called Job Training Partnership Act (JTPA))

* Defined in the glossary of the Missouri Financial Accounting Manual.