

## Process used to determine what codes to use when recording expenditures

A major purpose of the accounting code structure is to establish the standard school district fiscal accounting system required for Missouri schools. The funds, chart of accounts, revenue, function, and object codes *are to be uniformly used by all school districts* in accordance with generally accepted accounting principles.

### How to Crack the Code

| Expenditure Code Structure |               |             |               |                 |              |               |
|----------------------------|---------------|-------------|---------------|-----------------|--------------|---------------|
| Fund Type                  | Function Code | Object Code | Location Code | Source of Funds | Project Code | Dollar Amount |
| 1 to 3 Digits              | 4 Digits      | 4 Digits    | 4 Digits      | 1 Digit         | 5 Digits     | 14,2          |

#### 1. Fund:

The first question to ask is Who? - "Which accounting entity is paying for the expenditure?"

- General Fund
- Teachers Fund
- Debt Service
- Capital Projects
- Food Service
- Student Activities
- Other.....

#### 2. Function:

The second question to ask is: "What is the action or purpose for which a person or item being purchased is used or exists?"

- Instruction (Instruction of Students) – 1xxx
  - Regular Instruction – 1111 to 1151
  - Other Regular Instruction – 1191 to 1192
  - Special Programs – 1211 to 1224
  - Supplemental Instruction – 1251 to 1254
  - Bilingual – 1271
  - Early Childhood Special Education – 1281
  - Career Education Programs – 1311 to 1391
  - School-Sponsored Co-Curricular Activities – 1411 to 1491
  - Adult Education Programs 1611 to 1691
  - Payments to Other Districts – 1911 to 1913
  - Area Career Center Fees – 1921

- ❑ Tuition, Special Education Services – 1931 to 1933
  - ❑ Contracted Educational Services – 1941 to 1942
- Supporting Services – 2xxx
  - ❑ Support Services – Pupils – 2111 to 2191
  - ❑ Support Services – Instructional Staff – 2211 to 2291
  - ❑ Support Services – General Administration – 2311 to 2331
  - ❑ Support Services – Building Level Administration – 2411 to 2491
  - ❑ Business Support Services – 2511 to 2549
  - ❑ Pupil Transportation – 2551 to 2559
  - ❑ Food Services – 2561 to 2569
  - ❑ Internal Services – 2571 to 2591
  - ❑ Support Services – Central Office – 2611 to 2691
  - ❑ Other Supporting Services – 2911
- Operation of Non-Instructional Services - 3xxx
  - ❑ Community Services – 3111 to 3913
- Facilities Acquisition/Construction Services – 4xxx
  - ❑ Facilities Acquisition and Construction Services – 4011 to 4091
- Debt Service – 5xxx
  - ❑ Long and Short Term Debt – 5111 to 5331

### 3. Object:

The third question to ask is: “What is the service or commodity being obtained?”

- Salaries – 61xx
  - ❑ Certificated Teacher Salaries – 6111 to 6141
  - ❑ Classified Salaries – 6151 to 6171
- Employee Benefits – 62xx
  - ❑ Retirement – 6211 to 6221
  - ❑ OASDI and Medicare – 6231 to 6232
  - ❑ Employee Insurance, Workers’ Compensation, Unemployment and Other – 6241 to 6291
- Purchased Services – 63xx
  - ❑ Professional and Technical Services – 6311 to 6319
  - ❑ Property Services – 6331 to 6339
  - ❑ Transportation Services – 6341 to 6349
  - ❑ Insurance – Other Than Employee Benefits – 6351 to 6359
  - ❑ Communication – 6361 to 6363
  - ❑ Dues and Memberships 6391 to 6398
- Supplies and Materials - 64xx
  - ❑ General Supplies – 6411 to 6412
  - ❑ Textbooks, Library Books, and Periodicals – 6431 to 6451
  - ❑ Library Books – 6441
  - ❑ Warehouse Inventory Adjustment – 6461
  - ❑ Food – 6471
  - ❑ Energy – 6481 to 6486
  - ❑ Other Supplies - 6491
- Capital Outlay – 65xx
  - ❑ Land – 6511
  - ❑ Buildings – 6521 to 6531

- Equipment – 6541 to 6544
- Vehicles – 6551 to 6553
- Other Capital Outlay - 6591
- Long and Short Term Debt – 66xx
  - Principal – 6611 to 6614
  - Interest – 6621 to 6624
  - Fees – 6631 to 6634

**4. Location:**

The fourth question to ask is: “Where will this expenditure be used?”

**5. Source of Funds:**

The fifth question to ask is: “What source of revenue is paying for this expenditure?”

**6. Project Code:**

The sixth question to ask is: “For what project is this expenditure being used?”

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