

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.

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<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.

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<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

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<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

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<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.

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	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.

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	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.

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	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.

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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

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<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)

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<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)

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<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>
	1942	Supplemental Education Services - Supplemental educational services provided to eligible children from a State approved Supplemental Education Services (SES) provider.	General (Incidental) Special Revenue (Teachers) Capital Projects
2000		Support Services - 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		Support Services - Pupils - 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	Attendance and Social Work Services - 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	Service Area Direction - Activities concerned with directing, managing and supervising attendance and social work services.	General (Incidental) Special Revenue (Teachers) Capital Projects
	2112	Attendance Services - 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	Social Work Services - 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

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<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

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<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

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	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

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<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.
	5320	<u>Fees - Loans</u>	General (Incidental) Debt Service Capital Projects
	5321	<u>Fees - Short Term Loans</u>	Not used for posting transactions. 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.