

Q & A from the ESSA Coding Guidance Webinar 2-13-2018

1. (Deleted) Shelley Kinder: What if Pk is contracted? Do we still count enrollment and code by building?

* Tammy Lehmen: Please clarify

2. Patty Bedborough: Is the code for ACT really 1151 and not 1051?

* Tammy Lehmen: This should be 1151 function code building/location code is your building number

3. Jackie Wessel: Can we use enrollment from the start of school for the year for allocating building expenditures or do we have to use a count day?

* Tammy Lehmen: Yes, this is your districts decision.

4. John Stewart: I am still unclear about fiscal agent expenditures for an alternative school cooperative.

* Tammy Lehmen: Please call me to discuss. 573-751-0357.

5. Chrisitne Smith - Republic: Do codes 2554 and 2559 require 12210 and 12810 project codes?

* Angie: Yes, function codes 2554 and 2559 require project codes 12210 and 12810, respectively.

6. Paul Fedchak: If all schools are schoolwide pool how would you suggest coding?

* Pat Kaiser: Schoolwide Pool will utilize Project Code 40001. Function, Object and Building has not changed.

7. Tammy Tuley: would the Childcare area cover Preschool services

* Tammy Lehmen: Childcare is different from Preschool so please clarify

8. Aimee Conover: If we have coding issues on the Athletics - 6391 used instead - should we go ahead and make the corrections in 17-18? Asking for a friend....

* Tammy Lehmen: 6391 is a purchased service code I do not understand how this ties with student athletics coded to 1421. Please clarify.

9. Andrea Hieronymus: How would we code Special Education Coop membership fees?

* Angie: Sped cooperative membership fees paid by member districts will be coded as 1931 function code, and then whatever source and project code was used to pay for the membership fee.

10. Robin Ritchie: Do expenditures in Pupil Transportation, Operation of Maintenance, Tech Dept., and Professional Development be broken down by building level?

* Tammy Lehmen: If the function codes for these areas require you to break them out at a building level then yes. Professional Development for sure you have to. The rest verify, but I think DESE is breaking it out for you.

11. Patty Bedborough: Do we need enrollment for PK this year or just beginning next year?

* Tammy Lehmen: You should have been reporting PK enrollment for years.

12. Angie Hughes: if we have a career center is there any way to differentiate our high school from our career center?

* Tammy Lehmen: You can use something allowed in your system to track this.

13. Teresa: Contracted therapist for OT and speech Do they need to be coded under 2162 or under special Ed

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* Angie: Function codes for therapy costs (2162 for OT, 2172 for PT) will be used and then the object code used will determine if the cost is a contracted cost (6300) or district employee cost (6150).

14. Kim Kramer: Do we need to have a breakout for elementary, middle, and high school? We operate a k-6 and a 7-12 building

* Tammy Lehmen: You will only use elementary and high school since you do not have a middle school.

15. Julie Prewitt: If you contract your PT and OT out do you still need to use the new function codes?

* Tammy Lehmen: Yes. The function code denotes what the expenditure is being used for.

16. Hannah Gregory: If things like PT and OT have been coded to 1221 that will really impact our MOE. How will we address that?

* Angie: There will be the same function codes used for budgeting/reporting special education costs using Federal IDEA funds and state and local funds. So, MOE should not be impacted because all instructional and noninstructional costs will be captured in MOE and compared to the MOE amount previously met. We will not compare 1221 MOE costs in the past to 1221 MOE costs in 18-19 and beyond. It is a total amount or per child amount in 18-19 compare to a total amount or per child amount last met.

17. Melody: Can we start making changes now for July 1, 2018 effective date? Or do we need to wait for a specific date?

* Tammy Lehmen: This will depend on your vendor and if that will cause issues with your ASBR for the FY 2018.

18. Sarah Hackmann: eoc and gla do those come from each building or building break down under guidance

* Tammy Lehmen: EOC fee per student please code to the instruction code. I'm not sure what gla is?

19. MICHELLE FINK: We get revenue from Vocational Enhancement Grant 5359. It is not listed in the guidance. What would the project code be?

* Andy: For Fiscal Year 2019, the CTE Enhancement Grant will be received under revenue code 5332. The project code will be 33201. Our Office is currently working on a project code description sheet and a guidance document for the new CTE funding that will hopefully be provided to LEAs in the near future to better explain this information.

20. Francis Howell: Ot/Pt staff - you mentioned to do a percentage of enrollment for each building, why would we not do it by building served? How does that affect core data?

* Tammy Lehmen: If the OT/PT would serve anyone who needed the services then we prefer you break it out by building not population served.

21. Tony Chance: Is it correct that the rule that account codes not end in "0" will not apply to the new Project Codes?

* Tammy Lehmen: Project codes do not have that limitation. Only Revenue, function, and object codes.

22. Aerin O'Dell: Just confirming - location codes are for expenditures only, not revenue?

* Tammy Lehmen: Certain revenues require a location too.

23. Debbie Turner: What would I use to code Title I class size reduction and Title II A class size reduction?

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* Pat Kaiser: Title I will use Project code 45100 and Title IIA will use Project code 46500. Elementary regular instruction would use function 1111.

24. Reeds Spring 2: Please clarify the tuition paid into a career center. The revenue should be coded to our High School rather than our career center?

* Tammy Lehmen: Enrollment is not reported under a career center code. They all fall back to your high school codes. So the tuition needs to use high school location code.

25. Tim Maddex: As the fiscal agent for a special education coop, we can have a location code for that building at 1010 then use the project code 12000

* Tammy Lehmen: I'm not following the question. The location must be the location in which your student enrollment is located.

* Angie: Special Education fiscal agents for cooperatives will report cooperative costs using the appropriate function code and a location code where the services occur. Fiscal agents will use the project code 12000 to specify that the cost is a cooperative cost. All district costs for the fiscal agent that are NOT cooperative costs will be coded to project code 12210 if state or local funds are used and 44100 if IDEA Federal Entitlement funds are used. These project codes will specify that the cost is NOT a cooperative cost, but a district cost. Cooperative costs coded with project code 12000 will NOT be included in MOE. District specific Special Education costs coded with project code 12210 will be included in MOE.

26. Logan-Rogersville: PAT and Childcare are both listed as 3511, is this correct?

* Angie: Yes, PAT and Childcare expenditures both are reported using function code 3811.

27. Sarah R: Does every district expense require a project code? Every revenue?

* Tammy Lehmen: No. Only expenditures associated with revenue in which we have assigned a project code require a project code.

28. Pam Moon: Under your common questions - coaches - the salary code needs to be 1421-6xxx, club sponsors - salary code needs to be 1411-6xxx, etc. ??

* Tammy Lehmen: Yes that is correct. The object code depends on if it's a full time teacher or a part time employee etc.

29. Angie Hughes: what if field trip admissions are paid by students? Would this be a student activity account so it can be an in and out?

* Tammy Lehmen: yes sorry 1193. That was my typo.

* Tammy Lehmen: Sorry typed the answer to a different question. The revenue could be offset with the expenditure if you like.

30. Aimee Conover: Do the new project codes need to be added to 17-18 or can we make that change in 18-19?

* Pat Kaiser: Assignment of new project codes begins July 1, 2018 (SY 18-19).

31. Patty Bedborough: IN THE SECOND LAST ROW - 193 AS A FUNCTION CODE FOR TESTING..... SHOULD THAT BE 1193?

* Tammy Lehmen: yes sorry 1193. That was my typo.

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32. Susan Smith: What location would we use for students from other Districts who attend our Sped Cooperative? Same question for Career Ed (VoTech) students from other Districts?

* Angie: The location code of the building is used to report sped cooperative costs based on where special education cooperative services are provided.

33. Donna Davis: Can the complete list of Q&A's be posted after this is done so we can print off and reference?

* Tammy Lehmen: Yes it will be posted.

34. Janet: If PTO has agreed to purchase items for the Elementary, should I record the expenses under 1111 and then record the reimbursement under the same account code? Will this affect reporting by building in any way?

* Tammy Lehmen: If the PTO gives you money you should record that as a gift 5192. Then code the expenditure as appropriate.

35. Tina Persinger: For Field trips, if you collect money from students do we still have to use the field trip admissions code or can we use an activity account under 1411 for in/out?

* Tammy Lehmen: The revenue could be offset with the expenditure if you like. Or you should record the revenue then the expenditure.

36. Teresa: District employee SLP-A will that be coded under 2152

* Angie: District employee SLP-A will be coded to function code 2152 with the appropriate object code.

37. Jackson RII: If the district's summer school program is located at 2 buildings but we have a total of 7 buildings during the school year, would we report the expenses at just the two summer school building locations?

* Tammy Lehmen: You will have to record the expenditures back out to the buildings in which your district is reporting summer school attendance hours.

38. Jackie Wessel: If OT/PT services are contracted, do they still get coded to the function codes 2162 and 2172 if it is directed in a student's IEP?

* Angie: Yes, OT contract services will be coded to function code 2162 and PT contract services will be coded to function code 2172. A 6300 object code will be used to specify that the services are contracted.

39. Kim Kramer: Where or what would be the appropriate coding for money received or paid out to other schools for foster placement, etc.

* Tammy Lehmen: Do you mean local effort payments. Local effort revenue is 5831 local effort expenditures are 1911-6311.

40. Sarah: We are a K-8, only one building, and we currently only report students to building 4020. Please clarify how we'd code our high school tuition and transportation expenses.

* Tammy Lehmen: For you everything is building 4020.

41. Tracy Skoglund: tile funds that are flexed from title II into title I and therefore spent in title I. Those funds come back in reimbursement on Title II. It is okay to have a title I project code?

* Pat Kaiser: Yes, if you flex funds from Title IIA to Title IA, it is appropriate to code to the Title I project code as budgeted even though the LEA receives Title I and II.A revenue.

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42. Leslie: Looking at the chart of account changes for revenues.....it does not look like you are requiring us to have a source of funds. Is that correct?

* Tammy Lehmen: Source of funds is not applicable to revenue.

43. PHSD: We have been using 6391 for field trips. The description for 6398 doesn't seem to fit...

* Tammy Lehmen: 6398 is our generic other purchased services and we would like the expenditures coded there.

44. Howard Neeley: Can we code Student "in and out money" to 1411, Athletics to 1425 and District paid activities to 1491?

* Tammy Lehmen: I am not following. If you receive money from students and wish to offset the expenditure with it that's fine. Just use the proper function code.

45. Michal Grace: is the ACT function code really 1051 or is that a typo - 1151 - also if they are taking test electronically is it an object code of 6337?

* Tammy Lehmen: 1151 that was a typo, sorry. You're paying the Fee for them to take the ACT so we want it as a purchased instructional service 6311.

46. Robin Kluesner: Can you repeat the Child Care function code? I thought you stated that we should use 3511. I though

* Tammy Lehmen: Childcare function is 3811.

47. Brent: Does Food Service have to start with a 5 for fund, or can Food Service be designated by the 2nd digit of the fund?

* Tammy Lehmen: On the ASBR this falls under fund 1.

48. Ava Schools: For Proportionate Share expenses can we break those out using the grade level of the students being served? For example, if we are serving a private school child considered to be grade 11 could we not include those expenses at a high school level?

* Tammy Lehmen: We were trying to spread the cost out over the buildings that you would have to provide the services to if necessary.

49. Jennifer: Our district only has five buildings and employs one ELL teacher for the entire District. This person may not serve all buildings at a given time because her caseload changes. Should this teacher's salary be allocated by building enrollment as stated in the presentation or in some other way?

* Tammy Lehmen: Allocate by enrollment in each building in the district.

50. Anna Marie Erwin: What changes will need to be in place to do our 2018-2019, for example do we have to do budgets by building?

* Tammy Lehmen: You will have to determine what internally your district needs.

51. Mike Whittaker: This process will consume my bookkeeping staff for a while. The process of coding every expenditure to a revenue source concerns me. What will we do when we originally plan to pay something from one source and then that revenue is cut?

* Tammy Lehmen: When you code the expenditure you modify what is paying for the expenditure.

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52. Michal Grace: When you indicated PAT was to be recorded at building level is that Parent Involvement or something else?

* Angie: These costs can be coded to your elementary building.

53. Susan Douglas: Service area direction codes need to be used for salaries of the manager of the section such as food manager, maintenance manager, etc., correct? Anything else that goes into this section?

* Tammy Lehmen: That is correct.

54. Tim Maddex: Our current SLP, we figure the FTE and cost on a per student served basis at each building. Now we need to figure that on all possible students served in that building not the specific number of students served.

* Angie: Correct. The cost reported by location code will be based on total building enrollment of the buildings where SLP services are provided.

55. Jerrad Jones: Can you speak briefly to school wide pool and what will need to be considered for those schools utilizing SWP?

* Pat Kaiser: Schoolwide Pool contains Title I and State/local funds at minimum. The pooled funds lose their identity. A percentage is applied based on the portion of funds contributed in the budget. All expenditures should be coded to Project code 40001. Additional questions can be directed to 573-751-8643.

56. Sarah Upchurch: The new coding recommended for OT and PT services, is this for contracted services too?

* Angie: Yes, the OT (2162) and PT (2172) function codes will be used to report costs. The object code used will specify if it is a district employee salary/benefit cost or purchased service cost.

57. Lois Stacy: Our preschool is paid for by Title I funds, do we still code as 3512?

* Pat Kaiser: Yes, Title I preschool should still be coded to function code 3512. You will use Project Code 45100 for Title I.

58. Leslie: Are we required to use a project code for any revenues? I see it says not mandatory.

* Tammy Lehmen: No.

59. Karen 4: Changing special education function codes that were previously coded as 1221 or 1281 will have a negative impact on Maintenance of Effort. Will this be an allowable reason for MOE reductions?

* Angie: The function codes used to report MOE costs will not impact MOE. Total and per child MOE costs are compared to total and per child costs the last time MOE was met using that method. It is an overall amount, not amount per function code.

60. Ann Marie Cook: For expenditures that have to be allocated out, can we use the prior year enrollment numbers per site to do calculation -- allowing us to get correct coding allocations into system before processing first payroll

* Tammy Lehmen: I think this can be a district decision.

61. Brenda Akers: I'm with career education, in the past our building number within our district has been 110...am I understanding correctly that we will not be able to convert that to 1100 within the new coding?

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* Tammy Lehmen: Enrollment, Attendance and test scores are not reported to building 1100 so you cannot report the cost to that building.

62. Jessica Welch: Code to use for Test scoring fees?

* Tammy Lehmen: The same as the fee per student.

63. Kelli Reed: What is the new code for Title V? I think it used to be 1267.

* Pat Kaiser: The Project code for V.B SRSA is 49200 and Project code for V.B Rural Low-Income Schools is 49201. The function code will be based on the action or purpose for which the activities are performed.

64. Tracy Skoglund: So are Sped Directors, processors, etc. that are over multiple buildings are their salaries divided by enrollment by building and put under object code 2329?

* Angie: Sped Directors, Process Coordinator, ECSE Director salary/benefit costs are coded to function code 2329 and will be prorated across buildings where student enrollment is reported.

65. Phyllis: So right now all of our coaching is being paid under the building for the sport and using an object of 6131. Now you want 1421 as the function code??

* Tammy Lehmen: When you refer to coaching, do you mean athletic coach. If so that should be 1421. Coaching in an educational reference such as reading coach would be at the 1111, 1131, 1151 level.

66. Kim Kramer: We are also a schoolwide pool district; does that mean we would not use an elementary building code and only a schoolwide pool code?

* Pat Kaiser: For Schoolwide Pool, you will still use function, object and location codes. The PROJECT CODE of 40001 is new for 2018-2019. Call 573-751-8643 if you need further clarification.

67. Irene: Are MAP testing expenses coded the same as EOC expenses?

* Tammy Lehmen: Yes.

68. Becky Foster: what is the function code if our PK is funded through Title 1?

* Pat Kaiser: The function code for Title I PK remains as 3512. It is the Project code of 45100 that ties it to Title I.

69. Sarah Hackmann: right now we code testing, glas and eocs, to guidance 2121-6431 will that need to be broken down by building 1111-6311, 1131-6311 etc. or 2121-6311-4020 etc.

* Tammy Lehmen: Yes break it out by building.

70. Patty Bedborough: How will the non-resident expenditures be handled for St. Louis County districts with students from VICC? Will we have to record the expenses separate by building?

* Tammy Lehmen: You have the enrollment for those students and the expenditure of those students so you should be fine. If you feel this does not seem to be appropriate please call me to discuss.

71. Joey Yallaly: If we prorate the Special Educations Director's salary and benefits for each building. Is it based on the special educations counts only or is for the entire building count?

* Angie: The salary/benefit amounts for special education directors will be prorated based on enrollment counts for the entire building, not based on counts of students with disabilities in the building.

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72. Susan Douglas: The project codes that have been assigned for revenue should be used for the expenditure from this revenue as well?

* Tammy Lehmen: The project codes are assigned to associate specific revenue to the expenditure being paid for with those funds.

73. Angie Hughes: do we budget based on projected enrollment when we have to allocate expenses by building or do we use prior year enrollment?

* Tammy Lehmen: This will be a district decision.

74. Tracie: If OT and PT are contracted out do you still use the codes 2162 and 2172?

* Angie: Yes, the function code used for OT contracted services is 2162. The function code used for PT contracted services is 2172. The object code (6300) will specify that the cost is a contracted cost.

75. Tracy Skoglund: For this year, in Federal programs should we be using .51 for title, .41 SPED Part B, ECSE .42 and so on?

* Pat Kaiser: For Federal programs, the LEA assigned the Project code in the past. i.e. .51. Going forward, Title I must use Project code 45100.

76. Teresa: Contracted therapist for OT and speech, do they need to be coded under 2162 or special ed 1221

* Angie: Contracted OT will be coded to function code 2162 and contracted speech will be coded to function code 2152. The object code (6300) used will specify that the cost is a contracted service.

77. Tina Persinger: Can we use an enrollment count from the end of the previous year to make our building level enrollment percentage breakdowns?

* Tammy Lehmen: This will be a district decision.

78. Michal Grace: should support of student needs such as school provided school uniforms, emergency food or furniture (for family), etc. be charged to community service code or social work code?

* Tammy Lehmen: I believe that is a 3611

79. Teresa: District employee SLP-A will that be coded under 2152

* Angie: Yes, a district employee SLP-A will be coded to function code 2152.

80. Tanya Bathon: How do you determine what should go in the Schoolwide Pool?

* Pat Kaiser: The schoolwide pool should include the educational expenditures for each building in the pool. LEAs have used discretion on including some expenditure such as professional development.

81. Carlton Brooks: How will DESE present revenue and expenditure information under the new FY 2018-19 coding format against prior year (ASBR, etc.) data?

* Tammy Lehmen: We can always still compare revenue and expenditures at a district level to prior years because that is not changing. We are just asking for more detail and the FY 2019 will be the first year and there will be no prior year comparisons to building level information until we have more than one year of data in this format.

82. Paul Fedchak: To clarify on the schoolwide pool question.... what source code would you use?

* Pat Kaiser: For Schoolwide Pool, you may use source code "1". At the end of the year, DESE will designate the source of funds code for the expenditures for each location code based on budget

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contribution. Tammy has included this on page 5 of ESSA coding changes guidance on School Finance web page.

83. Audra: Is there supposed to be audio? I'm not hearing anything

* Tammy Lehmen: Not now.

84. Aimee Conover: If we report our Pre K enrollment on regular ADA will that affect our Federal Funding for Title 1? We are confused on that.

* Pat Kaiser: Title I funding at the LEA level is based on census poverty, not ADA.

85. Bane Ballou: Is its DESE's expectation that our purchasers are supposed to split up the POs by building? If so, do you understand the workload you're putting on our purchasers for district-wide programs?

* Tammy Lehmen: Your district is required to report these expenditures at a building level. If that requires the PO's to be done that way then you will have to do so. This is a federal requirement and I understand is a lot of work for districts and our department alike. We need the expenditures appropriately reported at a building level so however you need to do that you will need to determine and you will have to be able to explain this information to the public.

86. Robin Ritchie: Should Co-Curricular Club Sponsors such as FFA Stipend, FCCLA, and FBLA be coded to 1411 or to HS Instruction 1151?

* Tammy Lehmen: 1411.

87. Jackson RII: For transportation clarification - can we use one location on our expenditures?

* Tammy Lehmen: You can on your side; we will not use it for the purpose of this calculation we will calculate for you.

88. Leila Joens: On the SE Coding. We have our Speech, OT and PT coded to SE 1221, when we change those codes is that going to mess up our MOE totals?

* Angie: No, the function codes used to report special education state and local costs will not impact MOE. MOE for current year (total and per child amounts) are compared to last year met MOE amounts (total and per child). It is not based on or compared on a function code expenditure basis.

89. Emilie Vaughan: How should we code Early Childhood OT, PT, vision, and director services?

* Angie: ECSE OT will be coded to 2162. ECSE PT will be coded to 2172. ECSE VI services will be coded to 2182. ECSE director costs will be coded to 2329. The project code used will specify that it is an ECSE expenditure paid with Federal 619 (44201), Federal 611 (44200), or State or local (12810).

90. Jackie Wessel: If we are schoolwide pool for Title and we have set asides for preschool, etc., would those project codes still be considered Title I and then only the pooled money be 40001? If so, do we need to split the Title I revenue by project code as well for those set asides with each project code?

* Pat Kaiser: Title I set-asides budgeted in Title I will use Project Code 45100. Only the pooled money will be coded to 40001 and Title I funds are based on a percentage. The LEA will receive Title I revenue from each payment request respectively. The Schoolwide pool payment request provides a breakdown of funds.

91. Dr. Patrick Call: Does every expenditure line item have to have a function code?

* Tammy Lehmen: Yes, and an object code.

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92. Donna Stull: I thought the project codes were supposed to connect to a revenue?

* Tammy Lehmen: They connect the revenue to expenditure.

93. Trisha Ely: Why were we instructed to not end a function code in a 0, now is it okay to end a function code in a 0?

* Tammy Lehmen: It has not been valid for many, many years to use a function code that ends in a zero. The accounting manual for many years has instructed you that those are a class codes and not used for posting transactions.

94. Robin Ritchie: Do Athletic Official Contracted Salaries have to be broken out by building?

* Tammy Lehmen: Yes.

95. Shelley Kinder: We contract through Youth In Need to do Preschool. They bill us for salaries and supplies as contracted services. Should break those expenses down by each building those students are house in and should we count those students?

* Angie: Please provide additional information or contact Lana Brooks at 573-526-3874.

96. Dr. Patrick Call: Does every expenditure line item have to have a project code?

* Tammy Lehmen: No.

97. Kendra Hutsell: Summer School would be broken out by student building location?

* Tammy Lehmen: Yes. Where summer attendance is reported.

98. Dr. Eric Allen: We have our traditional Title I teachers and now also have three Title I class size reduction teachers. We also have one Tittle II class size reduction teacher. How do we need to code each in light of the new formats?

* Pat Kaiser: The new accounting code structure has very few changes in function codes for Title programs. Class size reduction teacher should be coded to function 1111 for an elementary teacher. Supplemental instruction should be coded to 1251. Title I and II.A will be identified by the use of Project code 45100 for Title I and 46500 for Title IIA.

99. Irene: so our membership fees to our SPED coop would NOT be coded 1221?

* Angie: If you are a member district of a special education cooperative, your coop membership fees will be coded to 1931 function code.

100. Susan Douglas: Special Education and ECSE should have a function code that is why the funds are used for and project code of 12210 and 12810 would be used to show it is SPED or ECSE expenditures?

* Angie: Yes, the project codes used will show if the special education cost is a K-12 special education cost paid with Federal IDEA Entitlement funds (44100) or state/local funds (12210) OR an ECSE expenditure paid with Federal 611 (44200), Federal 619 (44201) or state/local (12810).

101. Patti Wicker: What if we are Schoolwide Pool K-6? How do we code

* Pat Kaiser: Use Project Code 40001. The function, object and location should be according to the accounting manual. You may use source code of "1" since DESE will calculate the proportion at the end of the year based on program contribution percent.

102. Sue: We are a K-12 building, what code do we need to use to report as one K-12 building?

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* Tammy Lehmen: If you are a K-8 then you have only one building. If you actually serve K-12 you may have one physical location but you have more than one building number in which student enrollment is reported.

103. Anna Marie Erwin: What changes will need to be in place to do our 2018-19 budgets, for example do we have to do our federal programs budget by building?

* Pat Kaiser: You will continue to budget Federal programs at the district/LEA level. Building bookkeeping coding will take place at the district/LEA.

104. Patty Bedborough: Is the Pk enrollment that you are referring to for tuition based Pre K or for ECSE?

* Angie: When you report costs for ECSE, you will use the total enrollment of the building where ECSE services are provided and the location code of that building where services are provided.

105. Aimee Conover: Do we need to report ECSE enrollment? We have not been doing that.

* Tammy Lehmen: You should have them in your student core files.

106. Donna Stull: I thought the project codes were supposed to connect to a revenue code?

* Tammy Lehmen: They connect the expenditure with the revenue.

107. Francis Howell: Francis Howell: Ot/Pt staff - you mentioned to do a percentage of enrollment for each building, why would we not do it by building served? How does that affect core data?

* Tammy Lehmen: They would serve any population who needed to be served so that is why we are suggesting this method.

108. Phyllis: My question didn't get answered.

* Tammy Lehmen: We are still answering questions sorry.

109. Tanya Bathon: How would you code the expense of paying a Special Education Cooperative Administrative fees? Also, what revenue code would you place that in?

* Angie: If you are a special education cooperative fiscal agent receiving funds from member districts, the revenue received will be coded to revenue code is 5831.

110. Bane Ballou: Is childcare function 3511? Manual shows 3811.

* Tammy Lehmen: Yes I'm sorry it is 3811. So sorry that was a wrong answer on my part. I will correct that when we post these.

111. Shelley Kinder: We contract through Youth In Need to do Preschool. They bill us for salaries and supplies as contracted services. Should break those expenses down by each building those students are house in and should we count those students?

* Tammy Lehmen: At this time I am unsure if I can answer this question. I would refer you to early learning to determine if these students should be reported as enrolled in your district.

112. Carthage: On revenue code 5831 Contracted Services Other Districts, our district uses this code for vision services we provide to other districts. How/what building code do we use for revenue when these are not our students at a particular building?

* Tammy Lehmen: If you receive revenue from another district because you are providing something to them for instruction you would use 5831.

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113. Irene: SPED Membership fees to a coop are 1931 not 1221?

* Angie: Yes, member district code sped membership costs to 1931.

114. Patty Bedborough: Has there been any thought on additional project codes for title programs? For example can we open codes from 46500-46599 for title 2 breakouts?

* Pat Kaiser: Patty, please see the Project Codes guide posted on School Finance website. Each Title has an assigned Project code. Title I is 45100.

115. Debbie Turner: What would the function code be for Title I and Title ii A class reduction? Title II A we currently use 1264 and that is incorrect.

* Pat Kaiser: The function code for elementary class size reduction is 1111. The project code identifies as Title I (45100) or Title IIA (46500).

116. Leslie: What if your function code 2554 expense was for high needs. Would the project code be by 38100 instead of 12210?

* Angie: If HNF Federal funds are used to pay for a special education cost, project code 43703 is used. If the special education cost for a high need student is paid with state or local funds, project code 12210 is used.

117. Birgit Hylton: We are a K-8 district, our Sped teacher also serves as the director and process coordinator, how would I need to code her?

* Tammy Lehmen: Her salary will be split. For the portion for instruction you would code to 1221. For the part for being the director and process coordinator you would code to 2329.

118. Michal Grace: Add on to Aimee Conover's question - understand the new project codes aren't required until FY19 - but will need to convert to using them in order to enter our FY19 budget - will this create issues with the ASBR?

* Tammy Lehmen: No it should not.

119. Brenda Akers: Our career education building number is currently 110, am I understanding correctly that we will not be able to convert that to 1100 with the new coding?

* Tammy Lehmen: That is correct. 1100 building codes do not have student enrollment or test scores reported under them. You will have to report those cost back to the building number in which student enrollment is reported under.

120. Mike Aytes: will all of these Q & A be collected, saved, and shared out?

* Tammy Lehmen: Yes.

121. Rebecca Stephens: Can we print these questions and answers out?

* Tammy Lehmen: You will after we get this posted.

122. Bobbi Hankins: Are the new codes for OT/PT/ST and the other new SPED codes going to be included in the SPED Part B application or will it still just be 1221?

* Angie: Yes, the 18-19 Part B budget application budget grid and MOE grids will include the new function codes as well as 1221 function code.

Q & A from the ESSA Coding Guidance Webinar 2-13-2018

123. Angie Hughes: you mentioned we can use something in our system to track our career center vs. our high school, but I'm not sure what you mean by this. Can this be differentiated in our account code or are you thinking in our description?

* Tammy Lehmen: This will depend on your vendor and if you have another field you can use for this purposes.

124. Tracie: What code would you code a contracted behavior therapist to?

* Tammy Lehmen: I think this would fall under 2191 Other Support Services - Students.

125. Stephanie York: We are a K-8 one building elementary school; we do pay for transportation to two high schools. Would we need to use a high school building code for these expenses?

* Tammy Lehmen: Only if you wish to track these by high school.

126. Bane Ballou: When you say PK students need to show up in enrollment file, are you referring to student core or June enrollment and attendance while?

* Tammy Lehmen: Enrollment is report in the October Student Core file and PK students should be in that file.

127. Arcadia Valley: We have the area Vocational School.....building code 1100. So, since it is not a building with its own enrollment do I understand that all expenditures would be coded under our HS building code location?

* Tammy Lehmen: Yes you must report this back and the HS building location code.

128. Shannon Cox: What do you mean by Childcare? Is that same as School Daycare?

* Tammy Lehmen: Yes, and it should be 3811 I miss spoke before.

129. Lois Stacy: So if we have a contracted speech therapist is it 1221 or 2162?

* Angie: You will use function code 2152 for a contracted speech therapist. The object code used (6300) will indicate that it is a contracted service.

130. Stefanie: What do you mean by 'contracted' officials? We have MSHSAA certified officials do our ballgames, but I am not sure if they are 'contracted'. Is this what most officials are?

* Tammy Lehmen: If they are not an employee of the district then they are contracted or a purchase service.

131. Judith McGinnis: We have a School Age Childcare in our Elementary Building that has been coded to 3801. Do we need to change this to 3511?

* Tammy Lehmen: School Age Childcare should be 3811. I said 3511 in error. But yes 3801 is not a valid function code and should not have been used. 3811 is the appropriate code.

132. Donna Davis: When will the Accounting Manual be updated with all of the new changes for FY18?

* Tammy Lehmen: As soon as School Finance can get it done.

133. Sarah Hackmann: right now we code testing, MAP and eocs, to guidance 2121-6431 will that need to be broken down by building 1111-6311, 1131-6311 etc. or 2121-6311-4020 etc.

* Tammy Lehmen: 1111-6311, 1131-6311 etc. is how we are asking it to be done.

Q & A from the ESSA Coding Guidance Webinar 2-13-2018

134. Birgit Hylton: We are a K-8 district, our Sped teacher also serves as the director and process coordinator, how would I need to code her?

* Tammy Lehmen: Their teaching portion of their salary will be coded to 1111. The special ed director and coordinator portion of their salary should be coded to 2329.

135. Francis Howell: when completing core data for staff like ot/pt, would we allocate the minutes by enrollment for each building and not by minutes served?

* Tammy Lehmen: This is a question for Core Data. Please call ODSM at 573-522-3207

136. Brenda Farris: Brenda Farris - Russellville - We currently code ASCC as 3812 so will we change that to 3511?

* Tammy Lehmen: After school care is 3811 I misspoke when I said 3511. 3812 is a program after school offering academic, artistic, and cultural enrichment opportunities, not just childcare.

137. Kim Kramer: I see the question that location codes are needed for "certain" revenue codes - which ones?

* Tammy Lehmen: This is on the document posted under the accounting manual page, FY 2019 accounting structure Change page under the document "Revenue and Function Codes Required at a Building Level. <https://dese.mo.gov/financial-admin-services/school-finance/fy-2019-accounting-changes>

138. Phil Pusateri 2: Sometimes Function 2214 is spent to a district-wide audience and sometimes at the building level. Can you go over again the guidance for selecting a location code for district-wide PD?

* Tammy Lehmen: We have a section in our ESSA coding guidance on this. If the PDC is at a building level code it to that building. If it's a district level break it out by a percentage of enrollments in each building.

139. Tammy Tuley: Will the Accounting manual be updated with which Revenue Codes require a location code?

* Tammy Lehmen: Yes.

140. Gayla: I thought we reported the Career Center with the code we use for core data. We do not report those students with our HS location.

* Tammy Lehmen: For enrollment and Attendance hours they are reported at your HS in core data unless you are the one district with an exception. Teachers and course assignments might use 1100 but attendance; enrollment and test scores go back to the HS.

141. Aerin O'Dell: For example, revenue from our preschool would be coded to our elementary building. But revenue from state in the form of minimum guarantee, for example, wouldn't have to be broken up by location?

* Tammy Lehmen: We should be able to see where you spent that by building because of the project code used. Unless there is a source of revenue for PK that I am missing.

142. Mary E. Hinkel: I didn't think it would allow us to code taxes, fica, etc to a 1411 code?

* Tammy Lehmen: You have to set it up to allow it in your system.

143. Lisa Blankenship: I thought 1193 function was for Alternative programs. What does field trip admissions have to do with Alternative programs?

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* Tammy Lehmen: I was generalizing. but if your alternative program when on a field trip code that cost where their instruction is.

144. Kelli Reed: The Speech Pathologist/Therapist coding to 2152 is only beginning July 2018, correct? And that will be for ALL students receiving services (including those with IEP which are currently coded under 1221?)

* Angie: Correct. Using the therapy function codes for OT/PT/SLP will begin in 18-19. We are including these function codes on our budget, MOE, FER and payment grids. Yes, those codes will be used for all students receiving services. You will use the project code to specify that the cost is a special education cost.

145. Aimee Conover: We have not been reporting our Pre K or ECSE enrollment. How does this affect ADA and Federal Funding?

* Tammy Lehmen: Right now ADA is not calculated for PK or ECSE. But your district should be reporting PK enrollment in the October student core file.

146. Lori Know: Where can we find the listing of project codes?

* Tammy Lehmen: The project codes have been posted on the FY 2019 Accounting Changes webpage. <https://dese.mo.gov/financial-admin-services/school-finance/fy-2019-accounting-changes>

147. Jackie Wessel: Why would student activities be reported in 1193 as you stated in Angie's question? The new code for 1193 says it is an alternative program for at risk students? Would student paid student activities still fall under 1411?

* Tammy Lehmen: If it's an instructional field trip it could be 1111, 1131, 1151 etc. If it's a student activity then it would be 1411.

148. Brenda Farris: so we contract out to Special Learning Center for OT/PT....this will no longer be coded to 1221 or 1281 it should be to 2162 correct? How will we get reimbursed for the ECSE portion?

* Angie: Yes, contracted OT will be coded to 2162 and contracted PT will be coded to 2172. The object code used (6300) will specify that the cost was a contracted service.

149. Teresa: A special ed employee paid from part B Where would I code their sub

* Tammy Lehmen: The function code would be the same as the salary. But the project code may be different and the source code may be different.

150. Lori Hancock: Can you clarify how expenditures for special education students that are placed in outside the district facilities are identified?

* Tammy Lehmen: The expenditures will be identified because they should be coded to a tuition function code 1931, 1932, or 1933 as appropriate.

151. Michal Grace: 1193 for testing? I thought that was for alternative programs - I thought testing was 2123?

* Tammy Lehmen: Testing for EOC, ACT etc. please code the instruction function code.

152. Francis Howell: When using 2152 for SLP, how will we show that one is for K-12 Sped (1221) and another for ECSE (1281)?

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* Tammy Lehmen: By the project code used in conjunction with the expenditure. Either a specific function for the source of revenue or you would use 12210 or 12810 if it's paid for with Local or state funds that are not assigned a project code.

153. Sarah R: Is Summer School 1191 all inclusive, meaning do we code the cost of transportation, custodial, etc. to 1191, or is that only for the instructional portion of summer school?

* Tammy Lehmen: Codes that begin with a 1 are for instructional cost only. Transportation, custodian etc. are not instructional cost and fall under other functionality area. Please read the Missouri financial accounting manual to figure out the proper function Code.

154. Tammy Tuley: If we get payment for tuition from a neighboring District for their student to come to our Student Success Center, (Special Ed Serves) where that does get coded for 2018-19

* Tammy Lehmen: Same revenue as it should be coded to now. 5811.

155. Andrea Hieronymus: We contract our music, art, and PE teacher through another district. How would we code this?

* Tammy Lehmen: The appropriate function code for instruction, then the object code would be a purchase instructional Service 6311.

156. Linda Vollrath: We currently code academic and other competitions to 2551-6342 non route miles; will we continue to use this code?

* Tammy Lehmen: yes. Nothing is changing with the function codes or object codes in that area.

157. Joey Yallaly: When we divide the Special Education Director's salary by building, are we using only special ed student counts or the entire building count?

* Tammy Lehmen: The entire building enrollment.

158. Lisa Blankenship: Pretty sure I know the answer, but if we have multiple SLP's and OT's and they are assigned to a specific building that is OK right? We don't need to reallocate their costs based on student enrollment, do we?

* Tammy Lehmen: Yes if they are assigned to a specific building then use that buildings location code.

159. PHSD: For field trips - I'm showing 6391 is the "Other Purchased Services", while 6398 is "Other Expenses", which says it pertains to prior year adjustments.

* Tammy Lehmen: 6398 is not just prior year adjustments. It's a multitude of other expenditures.

160. Stefanie: What do you mean by testing supplies- would this be small items like pencils, paper or maybe headphones when doing online testing? Or would this only be for large expenses like the cost associated with MAP testing?

* Tammy Lehmen: Supplies are the small things. The cost per student to take the MAP code as a purchased instructional service.

161. Angie Hughes: for field trips paid for by students, do we use 1411 or 1111, 1131 or 1151 as applicable?

* Tammy Lehmen: If it's an instructional field trip then 1111, 1131, or 1151 but it would probably be best to offset the expenditure with the amount the students paid.

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162. Chrisitne Smith - Republic: Activity codes - each of our elementary buildings has a library club activity fund, a staff activity fund and a student fundraiser activity fund that we treat as activity accounts. We are currently coding it all to 1411; do we need to change them to 1491 or 2222, 2411, and 1111 as activity accounts?

* Tammy Lehmen: The staff activity fund should not be coded to these codes. Codes that being with a 1 are for student instruction.

These sound more like a 1491 to me for the library club and student fundraiser activity fund.

163. Gayla: Do we use our High School Code or the code we report in Core Data for our Career Center?

* Tammy Lehmen: Your HS code because there should not be any enrollment in your career Center core data code. Only teacher assignments and student assignments.

164. Emilie Vaughan: If we have a highly specialized SPED classrooms at a school, that pulls from multiple schools, should we breakout the expense of that classroom to the student attendance centers?

* Tammy Lehmen: I think this may depend on what building the student enrollment is reported.

165. Chrisitne Smith - Republic: OT and PT coded to 2162 or 2172 - do those get project codes 12210?

* Tammy Lehmen: If for a special education student yes unless funds that have another assigned project code were used to pay for this expenditure.

166. Jackie Wessel: IF the district has discretion as to what enrollment numbers that they want to use to allocate per building, then how will comparisons be equitable?

* Tammy Lehmen: The time you grab the enrollment is up to you. I cannot give you an exact date because every districts start date is different.

167. Sarah R: Will 2152, 2162 and 2329 all be open fields for the SPED MOE?

* Tammy Lehmen: Per Angie. Yes on the budget application and payment request the functions will be added to all grids. The ASBR expenditures amounts for special education will be pulled into the FER and MOE.

168. School District of CLayton: 2125 function description includes standardized testing, you stated MAP should go under instruction? Are we not to use 2125?

* Tammy Lehmen: 2125 is recording of the standardized test scores in the districts record system. Not the cost of the test.

169. Janet: Will contracted officials have to be broken out by building also?

* Tammy Lehmen: 1421 must be broken out by building yes.

170. Robin Ritchie: Are Pt and OT contracted services broken down by building based upon building enrollment or based upon where child served is located?

* Tammy Lehmen: Depends if the PT or PT is assigned to one building or not. If assigned to one building then just that building, if for all buildings enrollment in each building should be used.

171. Mindy: Speech Implementers to 2152?

* Tammy Lehmen: Yes

Q & A from the ESSA Coding Guidance Webinar 2-13-2018

172. Judith McGinnis: We have a School Age Child Care program at our Elementary Building, we have been told in the past to code it to 3801 is this no longer correct?

* Tammy Lehmen: 3801 is not a valid code. You should be code 3811.

173. Kim Kramer: I am having difficulty understanding how we will determine the revenue source of funds code for every expenditure. I don't feel like we have this system of 4 pots of money and when we go to order or pay for something that we just pick a pot to take the money from, but I feel like that is exactly what we are being asked to do. The PowerPoint (pg 39) states that "DESE will not be balancing source codes to revenue totals in the ASBR", so does that mean that we just put a number to meet ESSA requirements, but it really doesn't matter? Or is there a definite set of rules or guidance on how we determine what source code to use in each case?

* Tammy Lehmen: District will have to determine that what is paying for those expenditures. And while we will not be balancing to the penny it would be prudent to make sure your expenditure sources are in line with revenue received or your district will have trouble explaining the reason a building may have a greater cost paid for with certain of funds.

174. Patti Wicker: Is Schoolwide Pool K-6 done differently than Schoolwide Pool?

* Pat Kaiser: Consolidated Schoolwide pool where funds are combined and loose their identify are coded to Project Code 40001. Title I Schoolwide buildings budgeted under Title I will use Project Code 45100.

175. Monica Eads: Are referees the same as athletic officials?

* Tammy Lehmen: Yes.

176. Brenda Farris: summer school- We have classes for all levels at the Elementary building. So will we not code our HS to HS since the attendance will be taken at the elementary building?

* Tammy Lehmen: Your attendance will be reported back at your high school building so you will need to apportion some cost to that building.

177. Diann Sullivan: Diann Sullivan: Is Childcare the same as Afterschool Care?

* Tammy Lehmen: Yes bot should be 3811 I miss spoke earlier.

178. RWood: Will the 2100 function codes be added to the MOE grid?

* Tammy Lehmen: Per Angie. Yes on the budget application and payment request the functions will be added to all grids. The ASBR expenditures amounts for special education will be pulled into the FER and MOE.

179. Lisa Blankenship: Athletic officials only need to be coded by building in accordance to where they serve, correct?

* Tammy Lehmen: Yes.

180. Leslie: We receive High Need Federal Funds for 1 student that we serve. Those funds are always received for a prior year's high need expenses. How are we supposed to know if we are using High Needs funds or local funds in the current year because we haven't received our high needs funding yet?

* Tammy Lehmen: Per Angie, you will use the funds the same as you have in the past. The High Needs Fund Federal Funds received in the current year can be used to pay for current year special education cost. Use project code 43703. For more specific questions please call 573-751-4385.

Q & A from the ESSA Coding Guidance Webinar 2-13-2018

181. Linda Collins: We have an area career center with both secondary and adult students. Should 1300 function codes be coded to HS location? What about our adult's student rev and expenses what location code for 1600 function codes?

* Tammy Lehmen: You may use whatever you wish for your adult education because that is not required to be reported at a building level as it is excluded.

182. Donna Stull: Curious. PAT students aren't even in a building or even in school for the most part how are those expenditures to be split by location?

* Tammy Lehmen: Use an elementary building or the buildings in which you have PK students.

183. Rebecca Stephens: The speech pathologist is 2152 in 2018-19 ONLY if we contract this service out, right? If they are full-time certified employees for the district, then it is not 2152, correct?

* Tammy Lehmen: Function codes have nothing to do with if the service is contracted out or if they are an employee of the district. The function code would be 2152 no matter what.