

Revenues

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

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

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

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
5000			<u>Revenues</u>	
5100			<u>Revenues from Local Sources</u>	
	5110		<u>Taxes</u>	
		5111	<u>Taxes, Current Ad Valorem</u> Amounts derived from taxing real and personal property within the district for the current year. Includes protested taxes received in the current fiscal year. Includes amounts generated from locally assessed railroad and utility property.	Placed in each fund in the same proportion as the fund tax levy is to the total adjusted tax levy. The apportionment must be carried to six decimal places rounded back to five.
		5112	<u>Taxes, Delinquent Ad Valorem</u> Amounts derived from prior years' ad valorem taxes. Delinquent taxes received after June 30 for the prior year and delinquent taxes received with no tax year indicated. Receipt of prior year (delinquent) M & M Surtax should be coded to 5115.	Placed in each fund on the same basis as receipts from current taxes, except where the previous years' obligations of the district would be affected by such distribution. Then the delinquent tax shall be distributed according to the tax levies established for the years in which the obligations were incurred. The apportionment must be carried to six decimal places rounded back to five.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5113	<u>School District Trust Fund (Proposition C)</u> Amounts received from the state from a one cent state sales tax. One-half of the total received is used to roll back the current tax levy unless a simple majority of voters has voted to forego all or part of the reduction per Section 164.013, RSMo.		No less than 75% of ½ of the funds received shall be placed in the Special Revenue (Teachers) Fund and the remaining percent placed in the General (Incidental) Fund.
	5114	<u>Financial Institution Taxes (Intangible)</u> Taxes levied on the intangible assets of financial institutions such as banks or savings and loan associations.		Placed at the discretion of the local board per Section 165.011, RSMo.
	5115	<u>M & M Surtax</u> Replacement tax on commercial real estate to replace revenue lost with the elimination of the merchants and manufacturing businesses' inventory tax. This includes the surtax on State Assessed Railroad and Utilities, as well as protested and delinquent M & M Surtax.		Placed at the discretion of the local board per Section 165.011, RSMo.
	5116	<u>In Lieu of Tax</u> Amounts received for property taken off the tax rolls. Includes TIF Surplus.		In Lieu of Tax: placed at the discretion of the local board per Section 165.011, RSMo. <u>TIF Surplus:</u> Placed in each fund in the same proportion as the fund tax levy is to the total adjusted tax levy. The apportionment must be carried to six decimal places rounded back to five.
	5117	<u>City Sales Tax</u> Amounts received from a city voted sales tax.		Placed at the discretion of the local board.
5120		<u>Tuition</u>		
	5121	<u>Regular Day School Tuition (K-12) Received from Individuals</u> Amounts received for over-age and non-legally assigned students attending regular-day school in the district. Regular term tuition received from other LEAs is coded to 5811.		Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5122	<u>Summer School Tuition (K-12) Received from Individuals</u> Amounts received for resident and non-resident students attending summer school in the district and for which state aid will not be claimed. Summer school tuition received from other LEAs is coded to 5812.		Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.
	5123	<u>Adult/Continuing Education Tuition - Post-Secondary</u> Amounts received for resident and non-resident students attending adult education classes in the district.		Placed in the General (Incidental) and Special Revenue (Teachers) Funds at the discretion of the local board per Section 165.011, RSMo.
	5130	<u>Transportation</u>		
	5131	<u>Transportation Fees From Patrons</u> Amounts received from parents for transportation of students in the district. Transportation amounts received from other LEAs is coded to 5841 or 5842, as appropriate.		General (Incidental) Fund
	5140	<u>Earnings on Investments</u>		
	5141	<u>Earnings From Temporary Deposits</u> Interest earnings from all deposits and investments. Also includes penalties and interest from delinquent and protested taxes.		Placed in the fund in which the principal earned interest (i.e., allocated based on each fund's balance as a percentage of the total invested).
	5142	<u>Accrued Interest on Bonds Sold</u> Amounts received as accrued interest from the sale of bonds. When bonds are sold at a date later than the nominal issue date of the bonds, the selling price often includes, in addition to the principal of the bonds, an amount representing the interest that has accrued on the bonds since the nominal issue date.		Debt Service Fund
	5143	<u>Premium on Bonds Sold</u> An amount received when the sale of bonds is higher than the par value of the bonds. (Example: Bond par value is \$1,000. Bonds are sold for \$1,010. There is a \$10 premium.) Record the total premium on all bonds sold.		Debt Service Fund
	5150	<u>Food Service - Programs/Pupils</u>		

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5151	<u>Sales to Pupils</u>	Amounts received from pupils for the sale of meals served under the National School Lunch and Breakfast Programs.	General (Incidental) Fund
	5160	<u>Food Service - Programs/Adults</u>		
	5161	<u>Sales to Adults</u>	Amounts received from adults for the sale of meals served under the National School Lunch and Breakfast Programs.	General (Incidental) Fund
	5165	<u>Food Service - Non-Program</u>	Amounts received from special Milk Program milk sales, the sale of extra milk, a la carte, snack bar, vending, banquets, after school snack program, etc.	General (Incidental) Fund
	5170	<u>Enterprise Sources</u>		
	5171	<u>Admissions - Student Activities</u>	Amounts received from patrons and students for a school-sponsored activity.	Placed in the operating funds at the discretion of the local board.
	5172	<u>Bookstore Sales</u>	Amounts received from patrons and students from the operation of a bookstore or sale of supplies.	Placed in the operating funds at the discretion of the local board.
	5173	<u>Student Organization Membership Dues and Fees</u>	Amounts received from students for school organization membership dues and fees.	Placed in the operating funds at the discretion of the local board.
	5179	<u>Other Pupil Activity Income</u>	All other revenue from pupil activities not listed above.	Placed in the operating funds at the discretion of the local board.
	5180	<u>Community Services</u>		
	5181	<u>Community Services</u>	Revenues from activities performed by the LEA as community services, not directly related to providing an education for pupils. Includes local dollars from parents for School Age Childcare and tuition from parents for pre-school students including Preschool Project tuition.	Placed by fund according to expenditures for such services.
	5190	<u>Other Revenue From Local Sources</u>		

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5191	<u>Rentals</u> Revenue from rental of school facilities or other property owned by the school district.		Placed in the General (Incidental) Fund or Capital Projects Fund at the discretion of the local board.
	5192	<u>Gifts</u> Amounts received from philanthropic or private organizations, individuals, or other sources for which no repayment or special service to the contributor is expected.		Placed in the fund where it can be expended to meet the purpose for which it was donated and accepted per Section 165.011, RSMo.
	5195	<u>Prior Period Adjustment</u> Recovery of items previously expended in a prior fiscal year. This also includes prior year accounts payable adjustments after final liquidation and refunds of bond issuance costs.		Placed in any fund according to type of initial action.
	5196	<u>Net Receipts From Clearing Accounts</u> At the end of the accounting period, the excess of gross receipts over gross expenditures of revolving funds and clearing accounts under the jurisdiction and control of the board of education when such funds are available for general expenditure by the local board.		Placed in any fund according to type of initial action.
	5198	<u>Miscellaneous Local Revenue</u> All other revenues from local sources not covered by the above local revenue codes. Includes the receipt of payments from the Voluntary Interdistrict Choice Corporation (VICC).		Placed in any fund or funds at the discretion of the local board.
5200		<u>Revenue From County Sources</u>		
	5210	<u>Court Related - County</u>		
	5211	<u>Fines, Escheats, Overplus, Etc.</u> Amounts received from the county school fund. All fines passing through the office of the county clerk or circuit clerk. Includes sheriff's sales (foreclosure sale surplus) and unclaimed tax surplus/overplus surtax per Section 140.230, RSMo. Forfeitures are paid to the state rather than the district per Section 166.131, RSMo.		Special Revenue (Teachers) Fund
	5220	<u>Tax Collected by County for the LEA</u>		

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5221		<u>State Assessed Railroad and Utility Taxes</u> Amount derived from county average levy for school purposes, capital project purposes and other purposes (debt service) on the assessed valuation of railroad and utility properties as assessed by the state. This includes private car tax as well as delinquent and protested State Assessed Utility Tax. <u>(Does not include amounts generated from locally assessed railroad and utility property, which should be coded to Current Taxes, Revenue Code 5111).</u>	Amount received for other purposes is placed in the Debt Service Fund. Amount received for capital project purposes is placed in the Capital Projects Fund. Amount received for school purposes is placed in the General (Incidental) and Special Revenue (Teachers) Funds in proportion to the adjusted tax levy in those two funds.
	5222		<u>County Stock Insurance Fund</u> Proceeds of taxes paid by domestic insurance companies on premiums written per Section 148.330 (4), RSMo.	Placed in each fund in the same proportion as the fund tax levy is to the total adjusted tax levy. The apportionment must be carried to six decimal places rounded back to five.
	5230		<u>Other County Revenue</u>	
	5231		<u>Federal Properties</u> Amounts received from federal properties through the county per Section 12.070, RSMo. These payments are based on revenue transmittals through the state treasurer to each county from the United States Departments of Agriculture and Interior for forest management services/mineral leasing receipts per Section 2506 of the National Energy Bill. Also includes receipts paid through the county per Section 12.080, RSMo, as received from any federal department for leases of federal land subject to the Flood Control Act (33 U.S.C.A.) of 1928, as amended.	Placed in each fund in the same proportion as the fund tax levy is to the total adjusted tax levy. The apportionment must be carried to six decimal places rounded back to five.
	5232		<u>Penalties Paid by Concentrated Animal Feeding Operations.</u>	Special Revenue (Teachers) Fund.
	5237		<u>Other County Revenue</u> Revenue received through the county not specified above.	Placed in the operating funds at the discretion of the local board.
5300			<u>Revenue From State Sources</u>	
	5310-25		<u>Foundation Formula, State Aid</u>	

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5311	<u>Basic Formula - State Monies</u> Amounts received from the State Foundation Formula (the calculated <u>apportionment</u> amount plus or minus prior year corrections). Excludes Classroom Trust Fund and Federal Budget Stabilization Fund.		No less than 75% of the funds received shall be placed in the Special Revenue (Teachers) Fund and the remaining percent placed in the General (Incidental) Fund. Section 163.031 RSMo.
	5312	<u>Transportation</u> Amounts received from the state for transportation of school children.		Placed in the General (Incidental) Fund. Section 163.031 RSMo.
	5314	<u>Early Childhood (3 & 4 Year Old) Special Education (ECSE)</u> Amounts received from the state to provide for early childhood special education programs (ECSE). Federal revenues received for this program should be coded to Early Childhood Special Education, revenue code 5442.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5317	<u>Career Ladder/Excellence in Education Act</u> Amounts received from the state for the career ladder salary supplement. (Code not applicable for Fiscal Year 2009-10).		Placed in the Special Revenue (Teachers) Fund. Section 163.031 RSMo.
	5319	<u>Basic Formula - Classroom Trust Fund</u> Amounts received from the Gaming portion of funding for the State Foundation Formula.		Placed at the discretion of the local board except amounts received above 2009-2010 amounts shall only be placed in General (Incidental) or Special Revenue (Teacher) fund per Section 163.043, RSMo
	5322	<u>Career Education/At-Risk</u> Amounts received from the state for alternate education centers/at-risk centers funded through Section 167.332, RSMo.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. Section 163.031 RSMo.
	5324	<u>Educational and Screening Program Entitlement/ Parents As Teachers (PAT)</u> Amounts received from the state for Early Childhood Screening/PAT programs per Sections 163.031 and 167.332, RSMo.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. Section 163.031 RSMo.
	5325	<u>Small Schools Grant</u> Amounts received from the state for Small Schools per Section 163.044 RSMo.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. Section 163.031 RSMo.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
5330-97			<u>State Revenue</u>	
	5332		<u>Career Education</u> Amounts received from the state that represent reimbursement for career and technical education. This reimbursement represents the state's portion of the matching requirement per Sections 178.420 through 178.580, RSMo. Includes amounts received for Area Career Center Construction.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund. Capital Projects Fund
	5333		<u>Food Service</u> Amounts received from the state for school lunch programs.	General (Incidental) Fund
	5337		<u>Adult Education & Literacy (AEL)</u> Amounts received from the state for adult education programs.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5359		<u>Career Education Enhancement Grant</u> Amounts received to fund allowable expenditures as outlined in 5 CSR 60-120.070 (see Section 178.585, RSMo).	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5366		<u>MO Department of Natural Resources (DNR) Energy Loan</u> Amounts received from the state for energy conservation programs pursuant to Sections 160.300-160.328, RSMo.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5369		<u>Residential Placement/Excess Cost</u> Amounts received for children in residential placements through the MO Department of Mental Health, MO Department of Social Services, Division of Family Services, or a court of competent jurisdiction pursuant to Section 167.126, RSMo (referred to as the Public Placement Fund).	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5371		<u>Readers for the Blind</u> Amounts received from the state for readers for blind students.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5372		<u>State Emergency Management Agency (SEMA) Funds</u> Amounts received from the state for the state match portion of a disaster assistance grant.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5381		<u>High Need Fund - Special Education</u> Amounts received from the state as reimbursement for expenditures during the prior year made on behalf of a student with a disability whose special education costs exceed three times the district's current expenditure per average daily attendance as calculated from the district's Annual Secretary of the Board Report (ASBR) for the year in which the expenditures are claimed (see Section 162.974, RSMo).	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5382		<u>Missouri Preschool Program</u> Amounts received from the state for early childhood (three and four year old children) programs to prepare children for success upon entering kindergarten (see Section 313.835, RSMo).	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5397		<u>Other State Revenue</u> Amounts received from state agencies not listed above (includes Grant for Dual Credit, Technology Training Support Grant, Disability Determinations, Local Records Preservation Grant, Wonder Years Grant, PDC, MSIP Reimbursement, Gold Star Schools, Teaching & Learning Scholarship Payments).	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
5400			<u>Revenue From Federal Sources</u>	
	5410-19		<u>Federal Unrestricted, Direct</u> Amounts received directly from the federal government.	

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5411	<u>Impact Aid</u> Amounts received from federal funds by LEAs having increased enrollments due to federal activities. <u>Impact Aid, Restricted Purpose</u> should be coded to revenue code 5486.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5412	<u>Medicaid</u> Amounts received as a reimbursement for expenditures relating to direct services to eligible children and allowable administrative claiming. Includes Missouri School District Administrative Claiming (SDAC) and Missouri School District Reimbursement (Direct Therapy Services) revenues.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5418	<u>Reserve Officer Training Corps (ROTC)</u> Amounts received from the federal government as a reimbursement for the various military services reserve officer training programs.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5420-59	<u>Federal - Restricted</u> Amounts received from the federal government through the state.		
	5421	<u>Child Development Associate (CDA) Grant</u> Allocation of funds to area career centers and community colleges awarded the opportunity to operate a departmental approved occupational preparatory career education program in child care and education. Students will be seeking a Child Development Associate (CDA) credential.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5427	<u>Perkins Basic Grant, Career Education</u> Allocation of funds to improve career and technical education programs with the full participation of individuals who are members of special populations.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5436	<u>Adult Education & Literacy (AEL)</u> Amounts received through the state for adult education programs (see also Adult Education & Literacy (AEL) - State, revenue code 5337).		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5437	<u>IDEA Grants</u> Amounts received through special competitive grants or state initiatives from the Individuals with Disabilities Education Act (IDEA) set-aside funds. These are not IDEA entitlement funds.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5438	<u>Non- IDEA Special Education Grants</u> Amounts received for special education initiatives with federal funds other than IDEA funds.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5441	<u>IDEA Entitlement Funds, Part B IDEA</u> Entitlement amounts received through the Individuals with Disabilities Education Act (IDEA) grant for providing special education and related services to students with disabilities.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5442	<u>Early Childhood Special Education (ECSE)</u> Amounts received through the state for early childhood special education programs (ECSE) (includes IDEA Part B and Section 619 grants).		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5444	<u>National School Lunch Program Equipment Grant</u> Amounts received through the state for food service equipment grants funded from the USDA National School Lunch Program.		Capital Projects Fund
	5445	<u>School Lunch Program</u> Amounts received through the state for the National School Lunch Program. Revenue received directly from the MO Department of Health is reported in revenue code 5481.		General (Incidental) Fund

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5446	<u>School Breakfast Program</u> Amounts received through the Department for the School Breakfast Program.		General (Incidental) Fund
	5447	<u>Special Milk Program</u> Amounts received through the Department for the Special Milk Program.		General (Incidental) Fund
	5448	<u>After-School Snack Program</u> Amounts received through the state (the Department) for the After School Snack Program. Revenue received from sources other than USDA for this program should be reported as revenue code 5165, Food Service Non-Program. Expenditures should be reported in 2561-Food Service.		General (Incidental) Fund
	5449	<u>Fresh Fruits and Vegetable Program</u> Amounts received through the state for the USDA Fresh Fruits and Vegetable Program.		General (Incidental) Fund
	5451	<u>Title I</u> Amounts received through the state for Title I, Part A, Improving Basic Programs, Title I, 1003(a), School Improvement, Title I, Part D, Neglected or Delinquent to help educationally disadvantaged students meet high academic standards.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5452	<u>Title I.C</u> Amounts received through the state for supplementary services to children of migrant workers to assist them in overcoming academic problems associated with multiple relocations.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5459	<u>Twenty-First Century Community Learning Center/Afterschool Grant</u> Amounts received from the federal government through the state provide students with academic enrichment opportunities designed to complement the regular school-day curriculum during hours outside of school (before or after school and/or summer). These centers also provide families of students enrolled with literacy and educational development opportunities.		Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5461		<p><u>Title IV.A Student Support and Academic Enrichment</u> Amounts received through the state for improving students' academic achievement by providing all students with access to a well-rounded education; improving school conditions for student learning; and improving the use of technology and digital literacy of all students.</p>	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5460-79		<p><u>Other Federal - Restricted</u> Amounts received from the federal government through the state.</p>	
	5462		<p><u>Title III</u> Amounts received through the state for English learners, including immigrant children.</p>	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5463		<p><u>Homeless Education</u> Amounts received through the state for supplementary services to improve the effectiveness of education of homeless children and youth. Funded through the Stewart B. McKinney Homeless Children and Youth Act.</p>	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5465		<p><u>Title II.A</u> Amounts received through the state to improve student achievement consistent with the Missouri Learning Standards; improve the quality and effectiveness of teachers, principals, and other school leaders; increase the number of teachers, principals, and other school leaders who are effective in improving student academic achievement in schools; and provide low-income and minority students greater access to effective teachers, principals and other school leaders.</p>	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board. (If the flexibility option is used then money may be placed in the Capital Projects Fund in accordance with the flexibility budget).

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	5472		<u>Child Care Development Fund Grant</u> Amounts received through the state (distributed by the Department from the MO Department of Social Services). Revenue may be received from both Early Learning and Extended Learning after school program's in the form of competitive grants or contracts to be used for the purchase of materials, supplies, equipment, training, salaries, development of curriculum or other needed services such as licensing and accreditation fees.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5477		<u>Federal Emergency Management Agency (FEMA) Funds</u> Amounts received from the federal government passing through the State Emergency Management Agency.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5478		<u>Vocational Rehabilitation</u> Amounts received as true revenue for the Vocational Rehabilitation Program. Does not include amounts received by a district as a reimbursement for expenditures.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board.
5480-89			<u>Other Federal - Restricted</u>	
	5481		<u>Department of Health Food Service Programs</u> Amounts received from the MO Department of Health and NOT a part of the regular food service program (includes the Summer Food Service Program and the Supper Food Service Program).	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5483		<u>Head Start</u> Amounts received as a sub-grantee (delegate) to operate a head start program.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5484	<u>Pell Grants</u>	Amounts received from the federal government to enable an individual to enroll in an adult education program. This grant should not be handled as a receipt to the district but rather as a pass-through to the individual.	General (Incidental) Fund
	5486	<u>Impact Aid, Restricted Purpose</u>	Amounts received from the federal government by LEAs (due to federal activities) for a specific purpose.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5492	<u>Title V.B., Rural Education Achievement Program (REAP)</u>	Amounts received directly from federal or from federal through the state to address the unique needs of rural school districts that receive federal Title program allocations in amounts too small to be effective in meeting their intended purposes.	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for capital projects purposes shall be placed in the Capital Projects Fund.
	5497	<u>Other Federal Revenue</u>	Amounts received from federal sources not listed above (includes Federal Charter School Program Grant, Community Service Grant, Refugee Children’s Improvement Grant, and U.S. Treasury interest subsidy).	Placed in the General (Incidental) or Special Revenue (Teachers) Fund at the discretion of the local board except that revenue received for debt service purposes or capital projects purposes shall be placed in the Debt Service Fund or Capital Projects Fund.
5600		<u>Non-Current Revenue</u>		
	5610	<u>Sale of Bonds</u>		
	5611	<u>Sale of Bonds</u>	Amounts received as principal from the sale of bonds.	Capital Projects Fund
	5613	<u>Sale of Bonds - QZAB (ARRA)</u>	Amounts received as principal from the sale of QZAB bonds.	Capital Projects Fund
	5630	<u>Insurance</u>		

<u>Class</u>	<u>Code</u>	<u>Detail</u>	<u>Description</u>	<u>Placement</u>
	5631	<u>Net Insurance Recovery</u>	Compensation or insurance recoveries for loss of school property above the cost of actual replacement or property not being replaced (see Casualty/Loss Clearing Account, General Ledger Account 3320). Include insurance proceeds if expenditure for replacement/repair of damaged/lost property was expended in a different fiscal year.	Placed in the General (Incidental) Fund or Capital Projects Fund based on the category of loss.
	5640	<u>Sale of School Buses</u>		
	5641	<u>Sale of School Buses</u>	Amounts received from the sale of school buses.	Capital Projects Fund
	5650	<u>Sale of Other Property</u>		
	5651	<u>Sale of Other Property</u>	Amounts received from the sale of equipment such as cafeteria or instructional equipment. Also includes amounts received from the sale of a building or land or a combination of both. The sale of a building representing a vocational project for resale is also credited in the Capital Projects Fund to Inventory for Resale, General Ledger Account 1315.	Capital Projects Fund
			Sale of supply items should be credited to the General (Incidental) Fund.	General (Incidental) Fund/CPF
	5690	<u>Other Non-Current Revenue</u>		
	5691	<u>Temporary Direct Deposit Revenues</u>	Amounts received from the Department representing the portion of state aid that is directly deposited into a designated trustee account for participation in the MOHEFA Direct Deposit Program.	Debt Service Fund
	5692	<u>Refunding Bonds</u>	Proceeds from a refunding of general obligation bonds.	Debt Service Fund
5800		<u>Amounts Received From Other LEAs</u>		
	5810	<u>Tuition From Other LEAs</u>		

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

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