

# DESE Afterschool Programs Coding Sheet

This is not an all-inclusive list; please refer to the MO Financial Accounting Manual  
<https://dese.mo.gov/financial-admin-services/school-finance/accounting-manual/fy-2019-missouri-financial-accounting>

## EXPENDITURE CODE STRUCTURE

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

FUND TYPE DESCRIPTION Who: which accounting entity is paying for the expenditures?	FUND CODE
General Fund (parent fees)	01X
Teachers Fund	02X

FUNCTION CODE DESCRIPTION What: what is the action or purpose for which it is used or exists?	FUNCTION CODE
<b>Adult Education Programs</b>	<b>1600</b>
Family Literacy	1613
English as a Second Language/English to Speakers of Other Languages	1614
Adult Vocational Education	1621
Community Education/Life Enrichment	1671
<b>Non-Instructional Support Services</b>	<b>2100</b>
Social Work Services	2113
Counseling Services	2122
Nursing Services	2134
<b>Support Services-Instructional Staff (Professional Development)</b>	<b>2200</b>
Instr. Staff Training Serv ( <i>workshops, conf, &amp; travel associated w/ trainings</i> )	2213
<b>Support Services-General Administration</b>	<b>2300</b>
Other Exec Administration Services ( <i>AS Program Director's=non-instructional, Program Director secretary, and their supplies</i> )	2329
<b>Support Services-Building Level Administration</b>	<b>2400</b>
Principal=Coordinator	2411
<b>Support Services-Business</b>	<b>2500</b>
<b>Fiscal Services</b>	<b>2520</b>
<b>Student Transportation</b>	<b>2550</b>
Contracted Transportation Services for Students	2551
District Operated Non-Disabled Student Transportation Services	2552
Non-Allowable Transportation ( <i>hotel/meals for district operated bus drivers; most likely included already in 'contracted transportation'</i> )	2558
<b>Food Services</b>	<b>2560</b>
<b>Support Services-Central Office</b>	<b>2600</b>
Evaluation Services	2623
<b>Custody and Care of Children Services</b>	<b>3800</b>
Afterschool Program ( <i>21st CCLC &amp; SAC</i> )	3812
<b>Other Community Services</b>	<b>3900</b>
Other Community Services ( <i>i.e. CACFP, petty cash, fundraising</i> )	3911

OBJECT DESCRIPTION What is the service or commodity being obtained?	OBJECT CODE
<b>Salaries=6100 (Certificated teacher salaries)</b>	<b>6110</b>
( <i>Classified Salaries</i> )= <i>noncertificated salaries</i>	6150
<b>Employee Benefits</b>	<b>6200</b>
<b>Purchased Services</b>	<b>6300</b>
Background Checks ( <i>Other Professional Services</i> )	6319
Conference Registration Fees	6319
Contracted Student Transportation to and from school	6341
Contracted Student Transportation Non Route / Field Trips	6342
Employee Travel ( <i>transportation, meals, hotel</i> )	6343
Insurance for Buses	6352
<b>Materials and Supplies</b>	<b>6400</b>
Fuel for Buses ( <i>District Operated</i> )	6486
<b>Capital Outlay</b>	<b>6500</b>

LOCATION DESCRIPTION Where will this expenditure be used?	LOCATION CODE
Elementary Buildings	4000's
Middle School Buildings	3000's
High School Buildings	1000's

SOURCE DESCRIPTION What source of revenue is paying for this expenditure?	SOURCE CODE
Local	1
County	2
State	3
Federal	4

PROJECT DESCRIPTION (FEDERAL FUNDS) What project/program is this expenditure being used for?	PROJECT CODE
21st Century Community Learning Centers	45900
School Age Community	47201

REVENUE CODES	
REVENUE CODE TITLE	REV CODE
Twenty First Century Community Learning Centers	5459
School Age Community/Afterschool Grant	5472
After-School Snack Program	5448
Other State Revenue ( <i>state child care subsidy</i> )	5397
Community Services ( <i>local parent fees</i> )	5181
Gifts	5192

\*Bold=Refers to Class or Subclass (*not used for posting/coding*)

