

Code				
<u>Class</u>	<u>Subclass</u>	<u>Detail</u>	<u>Description</u>	<u>Funds Open To Post Expenditure Transactions</u>
6260			<u>Workers' Compensation Insurance</u>	Not used for posting transactions.
	6261		<u>Workers' Compensation Insurance</u> - Amounts paid by LEAs for workers' compensation insurance. There are no employee contributions.	General (Incidental) Special Revenue (Teachers)
6270			<u>Unemployment Compensation</u>	Not used for posting transactions.
	6271		<u>Unemployment Compensation</u> - Amounts paid by LEAs for employee benefits under unemployment compensation plans which includes actual benefits paid or unemployment insurance. There are no employee contributions.	General (Incidental) Special Revenue (Teachers)
6290			<u>Other Employer Provided Services</u>	Not used for posting transactions.
	6291		<u>Other Employer Provided Benefits</u> - Amounts paid for employer-provided benefits such as automobile allowances, moving expenses, day care, parking, fitness classes, on-site clinics, etc.	General (Incidental) Special Revenue (Teachers)
6300			<u>Purchased Services</u> - Amounts paid for services rendered by personnel who are not on the LEA's payroll and for other services that LEAs may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result. <u>The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.</u>	Not used for posting transactions.
6310			<u>Professional and Technical Services</u> – Detail codes 6311-6319 should be used to account for services that by their nature can be performed only by persons with specialized skills and knowledge. Included are the services of other school districts, architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc.	Not used for posting transactions.
	6311		<u>Purchased Instructional Services</u> - Tuition, including vocational tuition, to other districts and non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Includes expenditures associated with online access to instructional programs. Also included is the payment of local effort pursuant to Section 167.126, RSMO.	General (Incidental) Special Revenue (Teachers)

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6312			<u>Instructional Program Improvement Services</u> - Services performed by persons qualified to help teachers and supervisors enhance the quality of the teaching process. This category includes curriculum consultants, in-service training specialists, etc., not on the payroll. <u>The IRS says that a person who is a regular employee may NOT be treated as a consultant (purchased service) by the same employer for other duties.</u>	General (Incidental) Special Revenue (Teachers)
6313			<u>Pupil Services</u> - Non-payroll services of qualified personnel assisting pupils and their parents in solving mental and physical problems to supplement the teaching process.	General (Incidental) Special Revenue (Teachers)
6314			<u>Staff Services</u> - Services performed by persons qualified to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance.	General (Incidental) Special Revenue (Teachers)
6315			<u>Audit Services</u> - Management services by independent auditors in the examination of records, documents, internal control and financial statements of the district for the purpose of rendering an opinion on these statements. May also include other management services beyond the audit.	General (Incidental)
6316			<u>Data Processing and Technology Related Services</u> - Services performed by persons, organizations, or another agency qualified to process data or perform technology-related services. This includes data processing services, purchasing and warehousing services, and graphic arts design services. For further support please refer to the Technology Coding Guidance located on the School Finance Topics and Procedures Webpage.	General (Incidental)
6317			<u>Legal Services</u> - Services by lawyers advising the school district, the board of education and administrative officials on statutes, laws and regulations. This includes representing the school district in a court of law.	General (Incidental)
6318			<u>Election Services</u> - Contracted arrangements with the county or city for school district elections for providing voting machines, judges, ballots and other election expenses as billed to the district by the county or city.	General (Incidental)

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	6319	Other Professional Services - Services that are professional in nature which have not been specifically addressed above: tax collection, property evaluation services, banking related services, tuition reimbursement, professional development, employee in-service registration fees, bus driver drug testing, bus driver medical examinations, computer technicians and public relation services. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, accountants, etc. Include Medicaid billing fees in this code.	General (Incidental)
	6330	Property Services - Services purchased to operate, repair, maintain, insure and rent property owned and/or used by LEAs. Persons other than LEA employees perform these services.	Not used for posting transactions.
	6331	Cleaning Services - Services purchased to clean buildings other than those provided by LEA employees.	General (Incidental)
	6332	Repairs and Maintenance - Expenditures for ordinary repairs and maintenance services that are not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and general equipment. <u>Renovating and remodeling are not included here, but are considered under expenditure object code 6521, Buildings.</u>	General (Incidental)
	6333	Rentals - Land and Buildings - Expenditures for leasing or renting land and buildings including <u>mobile units</u> for both temporary and long-range use by LEAs. <i>LEAs must be aware of the differentiation between rent or lease with no intent to acquire title to the property and lease purchase in which title to the property will be taken. A rental or lease with no intent to take title is a General (Incidental) Fund expenditure. If the district intends to take title or completes a buy-out at the end of a lease, all principal and interest payments <u>must</u> be made from the Capital Projects Fund or the full purchase price of the property will be deducted as an adjustment to the funds payable to the district under Section 163.031, RSMo, (Basic Formula) in the year following the transfer of title to the district (see Section 177.088, RSMo).</i>	General (Incidental)