

## ACCOUNTING TERMINOLOGY

This budget is designed to conform to the format outlined in the Missouri Financial Accounting Manual. Each item is reported as illustrated below:

Fund	Function	Object	Location	Project
10	1110	6410	001	010
XX	XXXX	XXXX	XXX	XXX

- A. **FUND** refers to the categories established by Missouri Statute and is the first two digits of an expenditure code.

### **10 INCIDENTAL FUND**

This fund comprises the bulk, in terms of accounting entries, of school district receipts and disbursements other than certified salaries and benefits.

### **20 TEACHER FUND**

This sub-fund is defined by statute and must meet certain legal compliance tests. It contains amounts paid for certified personnel salaries, health insurance and retirement.

### **30 DEBT SERVICE FUND**

This fund includes accounts necessary to pay the amount of current interest and principal on bond issues.

### **40 CAPITAL PROJECTS FUND**

This fund includes purchases above \$1000.00 per item and construction. Grant money for equipment is deposited directly into this fund.

### **41 BONDS PROCEEDS CAPITAL OUTLAY**

This fund is used for the purpose of the 2002 bond projects. It is a sub-fund of the Capital Projects Fund.

### **42 BONDS PROCEEDS CAPITAL OUTLAY**

This fund is used for the purpose of the 2005 bond projects. It is a sub-fund of the Capital Projects Fund.

### **43 BONDS PROCEEDS CAPITAL OUTLAY**

This fund is used for the purpose of the 2008 bond projects. It is a sub-fund of the capital Projects Fund.

- B. **FUNCTION** means the action or purpose for which a person or thing is used. It includes the Activities, which are performed to accomplish the objectives of the organization. The activities of the Raymore-Peculiar R-II School District system are classified into five broad functions.

### **1000 INSTRUCTION**

This includes the activities dealing directly with the teaching of pupils, and the interaction between teachers and pupils. Teaching may be provided in the classroom, in another location such as in a home or hospital, and other learning activities such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process.

### **2000 SUPPORTING SERVICES**

This includes those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction, rather than as entities within themselves.

### **3000 COMMUNITY SERVICES**

This includes those activities that are not directly related to providing education for pupils in the district. These include services provided by the school for the community as a whole and some segment of the community.

### **4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES**

This includes activities concerned with the acquisition of land and buildings; building repairs and maintenance; the construction of buildings; the purchase and installation of equipment; and site improvements.

### **5000 DEBT SERVICE**

The servicing of the indebtedness of the local district is recorded here.

C. **OBJECT** codes identify the sources of revenue and the service or commodity obtained for a specific expenditure.

#### **1. REVENUE OBJECTS:**

##### **5100 LOCAL SOURCES**

Revenues originating within the local school district.

##### **5200 COUNTY SOURCES**

County distributed receipts derived from county-wide sources.

##### **5300 STATE SOURCES**

Revenues distributed to the district from state tax collections.

##### **5400 FEDERAL SOURCES**

All revenues received from federal appropriations, either directly or through state agencies.

##### **5600 NON-REVENUE RECEIPTS**

Income not derived from usual tax or other sources; includes bond sales, insurance proceeds and sale of property.

**5800 RECEIPTS FROM OTHER DISTRICTS**

Includes tuition or contract services performed for other districts.

**2. EXPENDITURE OBJECTS:**

**6100 SALARIES**

Amounts paid to employees of the district who are considered to be in a position of a permanent nature or hired temporarily, including those substituting for those in permanent positions.

**6200 EMPLOYEE BENEFITS**

Amounts paid by the district in behalf of employees, over and above gross salaries. Such payments are fringe benefits, and while not paid directly to employees, nevertheless, are part of the cost of salaries and benefits.

**6300 CONTRACTED SERVICES**

Amounts paid for personal services rendered by personnel who are not on the payroll of the district and other services, which the district may purchase.

**6400 SUPPLIES AND MATERIALS**

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication into different or more complex substances.

**6500 CAPITAL OUTLAY**

Amounts paid in expenditures for the acquisition or improvement of fixed assets, e.g., buildings and equipment.

**6600 OTHER OBJECTS**

Amounts paid for goods and services not otherwise classified above.

D. **LOCATION UNITS** are used to identify the location.

- 000** Administrative Services Center
- 001** Timber Creek Elementary
- 002** Raymore Elementary
- 003** Peculiar Elementary
- 004** Stonegate Elementary

<b>005</b>	Eagle Glen Intermediate School
<b>006</b>	Creekmoor Elementary
<b>007</b>	Bridle Ridge Intermediate
<b>010</b>	Staff & Pupil Support
<b>016</b>	Curriculum & Instruction
<b>020</b>	Special Services
<b>030</b>	Buildings & Grounds
<b>040</b>	Food Service
<b>050</b>	Technology
<b>061</b>	Early Childhood
<b>062</b>	Raymore PCA
<b>080</b>	Human Resources
<b>090</b>	Superintendent/Board of Education
<b>100</b>	Shull Elementary
<b>200</b>	East Middle School
<b>299</b>	Middle School Activities
<b>300</b>	South High School
<b>309</b>	North High School
<b>399</b>	High School Activities
<b>400</b>	Summer School
<b>401</b>	Alternative Academy

E. **PROJECT** codes are used to identify special federally funded projects in addition to the regular object code. They are also used to provide more detail to codes when needed.