

St. Louis Public School Chart of Accounts Structure

Saint Louis Public Schools (SLPS) has adopted a CHART OF ACCOUNTS that aligns with the guidelines outlined in the Missouri Department of Elementary and Secondary Education (DESE) Financial Account Manual. The chart of accounts serves as a comprehensive catalog of all accounts utilized by the organization to classify and monitor financial transactions. These accounts can be characterized by numerical, alphabetical, or alphanumeric characters. It is important to note that the majority of financial transactions recorded at both school and central office locations are categorized as either expenditures or expenses. Provided below are examples of the expense account segments, derived from the SLPS Chart of Accounts, which are monitored at the school and central office levels:

EXPENSE ACCOUNT – General Operating Budget (GOB) EXAMPLE: 110-1151-641101-1860-000000-00

CHART OF ACCOUNT – GOB EXAMPLE					
FUND	FUNCTION	OBJECT	LOCATION	PROJECT	FISCAL YEAR
110	1151	641101	1860	000000	00

EXPENSE ACCOUNT – GRANT EXAMPLE: 150-1251-641100-1680-451001-24

CHART OF ACCOUNT – GRANT EXAMPLE					
FUND	FUNCTION	OBJECT	LOCATION	PROJECT	FISCAL YEAR
150	1251	641101	1860	451001	24

Fund Structure

The initial part of the district's expense (and revenue) account structure is called the **FUND**, which consists of three digits. The district categorizes funds into two types: the General Operating Budget (GOB) and Non-General Operating Budget (Non-GOB). GOB funds primarily consist of local and state dollars that are allocated to fulfill the general operational needs of the district. Non-GOB funds mainly comprise federal funds, along with some state dollars, primarily utilized to support grants (such as Title Funds) and other funded programs. Non-GOB funds are typically subject to specific compliance mandates, regulations, and reporting requirements. Here is a list of commonly used GOB and Non-GOB funds:

GOB		NON-GOB	
110	Incidental	140	Medicaid/Student Health
210	Special Revenue – Teachers Fund	150	State and Federal Grants - Incidental
310	Debt Service	160	Local Grants - Incidental
410	Capital Outlay	250	State and Federal Grants – Teachers Fund
		260	Local Grants – Teachers Fund
		440	Food Service - Capital
		450	State and Federal Grants - Capital
		460	Local Grants - Capital