OKLAHOMA
COST ACCOUNTING SYSTEM

OKLAHOMA
STATE DEPARTMENT *of* EDUCATION
————JOY HOFMEISTER————
STATE SUPERINTENDENT *of* PUBLIC INSTRUCTION

2022-2023 Fiscal Year
Revised July 2022

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OKLAHOMA COST ACCOUNTING SYSTEM MANUAL

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FISCAL YEAR DIMENSIONS

Summary of Fiscal Year Dimensions:

1. FY 2018-19

2. FY 2019-20

3. FY 2020-21

4. FY 2021-22

5. FY 2022-23

Fiscal year (FY) denotes a twelve-month period of time, from July 1 through June 30, to which the annual budget applies, and at the end of which the district determines its financial position and the results of its operations. The terminal digit of the applicable year designates the code; e.g., year 2022-23 would be coded as 3.

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FUND DIMENSION DEFINITIONS

10 GENERAL FUNDS. Account for all financial resources of the local educational agency (LEA) except those required to be accounted for in another fund.

11* General Fund (For Operations). The general fund of any school district is hereby defined as a current expense fund, as defined in 70 O.S. § 1-117.

12* Cooperative Fund (For Cooperative Programs). The Co-op fund is hereby defined as a current expense fund, as defined in 70 O.S. § 5-117.

20 SPECIAL REVENUE FUNDS. Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

21* Building Fund. The building fund of any school district shall consist of all monies derived from the proceeds of a building fund levy, voted by the people of a school district, not to exceed five mills in any year, as defined in 70 O.S. § 1-118.

Schools which receive gifts or donations or state-appropriated monies for the purpose of capital expenditures or projects shall place such monies in the building fund, and not in the general fund.

School districts which receive monies from rental, sale, or lease of buildings, Impact Aid monies, or grants, whether from state, federal, or other sources, may place such monies in the building fund or the general fund authorized by 70 O.S. § 1-117.

22* Child Nutrition Programs Fund. Title 70 O.S. § 5-158 states that state, federal, and local collections for child nutrition monies may be placed in a governmental budget account that will be administered through your school district treasurer and appropriated separately from all other appropriated funds. The beginning fund balance each year, combined with all actual revenues including collected and estimated revenues, must be appropriated before being expended. Purchase orders shall be issued against available appropriations, and once goods or services have been received, either payable or nonpayable warrants shall be issued in payment of all purchase orders.

23* Special Building Fund (55I052, Mid-Del Schools only).

24* Oklahoma City Metropolitan Area Public Schools (MAPS) Trust. Title 70 O.S. § 3-104 (Number 18) states that the State Board of Education shall prescribe a list of appropriation accounts by which the funds of school districts shall be budgeted, accounted for, and expended. This code meets the requirement of the Resolution of the Oklahoma City Metropolitan Area Public Schools Trust to keep this money at the school district in a separate fund.

25* Municipal/County Tax Levy. Money derived from special sales tax on behalf of the school district. These funds are to be kept separate and expended only for those items addressed in the tax levy agreement.

26* **Childcare and Limited Services for Children.** Community lunch and childcare services contracted through Department of Human Services. Does not include childcare before or after school by 21st Century grants or Child Nutrition funds.

30 CAPITAL PROJECTS FUNDS. Account for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust funds. A bond fund holds proceeds from the sale of bonds from which all expenditures for bond projects are paid, as defined in 62 O.S. § 574.

A separate fund shall be assigned for each capital project. Bond fund titles should include purpose and fiscal year of authorization. For example, a bond issue authorized for transportation equipment in November of 2009 would be the Transportation Bond Fund of Fiscal Year 2010. All transactions would be identified by the fiscal year in which the encumbrances and/or warrants were issued.

The propositions set forth in a bond issue identifying specific projects shall be accounted for in the Project Reporting dimension series 001-199 assigned by the LEA. If more than one bond issue is authorized in a fiscal year and such bond issues are for a period of ten years or more, multiple issues may be combined by using one bond fund number and tracking propositions via the Project Reporting dimension.

General purpose and fiscal year authorized to be assigned by the LEA:

31* (General purpose) Bond Fund(s) of (fiscal year authorized)
32* (General purpose) Bond Fund(s) of (fiscal year authorized)
33* (General purpose) Bond Fund(s) of (fiscal year authorized)
34* (General purpose) Bond Fund(s) of (fiscal year authorized)
35* (General purpose) Bond Fund(s) of (fiscal year authorized)
36* (General purpose) Bond Fund(s) of (fiscal year authorized)
37* (General purpose) Bond Fund(s) of (fiscal year authorized)
38* (General purpose) Bond Fund(s) of (fiscal year authorized)
39* (General purpose) Bond Fund(s) of (fiscal year authorized)

Note: Bonded indebtedness, or the accumulative total of all bond funds voted, may not exceed ten percent of the net assessed valuation of the school district.

40 DEBT SERVICE FUNDS. Account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

41* **Sinking Fund.** The sinking fund of any district shall consist of all money derived from ad valorem taxes or otherwise as provided by law for the payment of bonds and judgments and interest thereon, as defined in 70 O.S. § 1-119.

50* **ENDOWMENT FUNDS.** This fund is used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the school district's programs.

60* **SCHOOL ACTIVITY FUND.** As defined in 70 O.S. § 5-129, the board of education of each school district shall exercise control over all funds on hand or hereafter received or collected, as herein provided, from students or other cocurricular and extracurricular activities conducted in the district. Such funds shall be deposited to the credit of the subaccount maintained for the benefit of the particular activity within the school activity funds.

80 TRUST and AGENCY FUNDS. Account for assets held by an LEA in a trustee capacity or an agent for individuals, private organizations, other governmental units, and/or other funds. (All fund 80 series, (except for fund 81 and 86) are self-insured funds. If a district is not self-insured use the proper fund codes).

81* Gift Fund. A separate non-self-insured fund established to account for revenue received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. Also, endowment funds allow for income derived from such funds to be expended, but the principle must remain intact.

82* Medical Insurance Fund. A separate fund established to account for revenue and expenditures for all types of self-insured, medical insurance coverage. Use with function code 7600, 7710, 7720, and 7800. **If using payroll object codes use the proper function codes**.

83* Workers' Compensation Fund. A separate fund established to account for revenue and expenditures for self-insured, workers' compensation insurance coverage. Use with function code 7400.

84* Tort Liability Fund. A separate self-insured fund established to account for receipts and expenditures for all types of insurance coverage for liability, fidelity, as well as costs of judgments. Use with function code 7500.

85* Cafeteria Plans Fund. A separate self-insured fund established to account for receipts and expenditures for all types of flexible benefits such as those offered under a cafeteria plan. Use with function code 7710, 7720, 7730, and 7740.

86* Casualty/Flood Insurance Recovery Fund. A separate non-self-insured fund established to account for receipts and expenditures for all types of insurance coverage and major reimbursements and reserves for property.

87* Unemployment Compensation Fund. A separate fund established to account for revenue and expenditures for self-insured, unemployment coverage. Use with function code 7400.

88* Arbitrage Rebate Liability. A separate self-insured fund for simultaneous buying and selling of the same negotiables or commodities in different markets in order to make an immediate riskless profit. Use with function code 5900.

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PROJECT REPORTING DIMENSION DEFINITIONS

The Project Reporting dimension permits LEAs to accumulate funds to meet a variety of specialized management and reporting requirements regardless of whether they are district, state, or federal. Funds may be accumulated under individual projects, as below, with the flexibility of accommodating additional projects that LEAs might wish to account for on a permanent or temporary basis.

000* **NONCATEGORICAL FUNDS.** Funds for which the LEA has no need or desire to classify as below.

001-298 CATEGORICAL/SPECIAL BUDGET SERIES. District funds that need to be tracked. Budget name and number to be assigned by LEA. Some LEAs may wish to collect a group of diverse fund classifications for which a single individual or position is responsible; e.g., the music supervisor is allocated a music budget for distribution to all instructional operational units, the total budget would be assigned a Project Reporting number, and the allocation to various operational units could be made using the operational unit dimension. Another example would be an instructional supplies budget controlled by the principal of each school site. The Project Reporting number would be assigned and include the total instructional supply budget for the district and the amount allocated by each school site indicated by the Operational Unit dimension. Since these funds are unlikely to include restricted and categorical funds with which this dimension is essentially concerned, codes 001-199 have been reserved for this purpose.

299* **Gifts and Endowments.** Money received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. Included are monies from which income may be expended, but the principal must remain intact.

300 SERIES—STATE PROGRAMS

301-399 STATE PROGRAMS. Funds that require specialized reporting for state categorical or competitive grants.

301* **Non-Court Judgment Contract Settlements.** Payment of a contractual agreement between an employee and the school district.

306* **Mutual Superintendent Contract Assistance.** Assistance to school districts which have entered into a mutual contract with a superintendent as authorized pursuant to O.S. 70 § 5-106A, in paying up to 50% of superintendent's salary for no more than three consecutive years ($150,000.00 maximum).

307* **Administrative Leadership Grant.** Funds received for leadership training of administrators in schools and districts.

308* **Teacher Leader Effectiveness (TLE).** Funds received by the LEA for the TLE program.

309* **Reward School Grant.** Funds received for high performing/progress school district who improved student learning, school culture and professional growth.

310 STATE AID—CATEGORICAL

311* Professional Development—ADA Basis. Funds appropriated by the Legislature and allocated to each LEA on the basis of previous year's ADA to provide professional development for LEA certified personnel.

312* Nationally Board Certified Bonus. Subject to availability of funds, a bonus in the amount prescribed shall be provided to Oklahoma teachers, psychologists, speech-language pathologists, and audiologists holding National Board certification.

313* School Consolidation Assistance. Expenditures of restricted funds provided from various sources to assist in the transition to a consolidated or annexed district on a voluntary basis.

314* Special Contracts. Funds appropriated by the Legislature and allocated to various districts on a contract basis for specific purposes.

315* Special Projects. Funds appropriated by the Legislature and allocated to the LEA. Education areas usually include mathematics, science, arts, telecommunications, foreign language, or language development in compliance with the grant application.

316* Professional Development Stipend. Funds received for teachers to receive a stipend who have completed professional development programs approved by the Oklahoma Commission for Teacher Preparation.

317* Driver Education. Funds for a driver education program within the school district.

318* Redbud School Funding Act. Funds to provide equitable funding to charter and public schools who fall below the state average baseline local funding per student.

319* Adult Education Matching. Funds to establish or maintain adult education programs that will enable all adults to acquire basic literacy skills; complete secondary school; and become more employable, productive, and responsible citizens.

320 STATE AID—COMPETITIVE GRANTS

326* Academics Contract (Technical Assistance Center). Funds appropriated by the Legislature and allocated to the LEA. Reserved for Cushing Public Schools (60I067) only.

330 STATE AID—COMPETITIVE GRANTS AND/OR CATEGORICAL

331* Education Flexible Benefit Allowance—Certified Personnel. Funds appropriated by the Legislature and allocated to the LEA for certified personnel who choose not to purchase major medical health care coverage and elect to receive as taxable compensation.

332* **Education Flexible Benefit Allowance—Support Personnel**. Funds appropriated by the Legislature and allocated to the LEA for support personnel who choose not to purchase major medical health care coverage and elect to receive as taxable compensation.

333* **State Textbook.** Funds appropriated by the Legislature and allocated to the LEA for the purchase of textbooks.

334* **Education Flexible Benefit Allowance—Certified Personnel.** Funds appropriated by the Legislature for certified employees electing health insurance coverage or as additional benefits through the district cafeteria plan.

335* **Education Flexible Benefit Allowance—Support Personnel.** Funds appropriated by the Legislature for support employees electing health insurance coverage or as additional benefits through the district cafeteria plan.

337* **State Arts Council Grant.** Funds allocated to the LEA by the State Arts Council.

338* **Program of Parent Education.** Funds to provide parent educators practical information and guidance regarding the development of language, cognition, social skills, and motor development.

339* **Tobacco Settlement Endowment Trust (TSET).** Funds for districts to become a Certified Healthy School and to improve health among students, faculty and staff.

350 SPECIAL PROGRAMS—CATEGORICAL—SINGLE SOURCE. Funds for special purposes. These programs would have a single source of funding. Uses and limitations are specified by the authority establishing the program, and the funds cannot be used or diverted to other uses.

351* **Impact of Mentoring Programs for Beginning Teachers.**

352* **Teacher Induction and Mentor Program.**

353* **Oklahoma Equity College Career Ready District Hub NSFY Sub-Grant.** Funds to improve or advance student individual career academic planning.

360* **AVID Grant.** State directed grant funds to pay for expenses associated with the AVID Program.

361* **Achieving Classroom Excellence (ACE) Technology.** Funds received for the purchase of technology equipment in order to conduct online testing as required by the ACE Act of 2005.

362* **ACE Remediation.** Funds received for the costs associated with providing remediation to students.

363* **Robotics Program.** Funds allocated to schools for the purpose of building remote-controlled robots for regional and national competitions.

365* **Advanced Placement Training Grant.** Funds received to train staff members in AP strategies, purchase materials for training and/or pay stipends for teachers to train.

367* **Reading Sufficiency Act (RSA).**

368* **Advanced Placement Equipment and Materials Grant.** Funds received to purchase materials and equipment for advanced placement sites.

369* **Advanced Placement Incentive for Schools.** Funds received for districts whose students received a three or higher on a college advanced placement exam.

370* **Botball Program.** Funds allocated to schools for the purpose of building and programing of robots through the botball organization.

371* **Cyber Patriot.** Cyber Defense.

372* **Systems Changing Oklahoma Reading Expectations (SCORE).** Funds awarded to school districts to improve literacy rates at the elementary level.

373* **Data Leaders Grant.** Funds to provide participating district in the OKED Dashboard Pilot Project.

374* **Reading and STEM Initiatives (Oklahoma Education Lottery Trust Fund).** Revenue received to implement prekindergarten-through-third grade reading intervention initiatives or science, technology, engineering and math (STEM) programs.

380 SPECIAL PROGRAMS. Funds for special purposes. Uses and limitations are specified by the authorities establishing the program, and the funds cannot be used or diverted to other uses.

385* **Child Nutrition Program.** Restricted state match for the operation of the lunch and breakfast programs, and the snack program.

386* **Reading Proficiency Act.**

388* **Alternative Education Grants.**

389* **Public School Classroom Support Grant.**

390 MISCELLANEOUS STATE PROGRAMS. Code name and number to be assigned by the Oklahoma State Department of Education. This includes state-directed grant funds.

391* **Charter School Incentive Grant.**

392* **Student Tracking and Reporting Pilot (STAR).**

396* **Advanced Placement Vertical Team Grant.**

397* **Oklahoma Tobacco Use Prevention and Cessation Program.** (Through the State Department of Education).

398* **Academic Achievement Awards.** Awarded through the Oklahoma State Department of Education to certified personnel.

400 SERIES—MULTISOURCE PRGRAMS
DISTRICT, STATE, FEDERAL

401-499 VOCATIONAL PROGRAMS—MULTISOURCE—DISTRICT, STATE AND/OR FEDERAL. Restricted funds allocated to the comprehensive high school and the area vocational schools from district, state, and/or federal sources.

410 VOCATIONAL AND TECHNICAL EDUCATION.

411* **Comprehensive Secondary Programs.** Funds for instructional activities offered in the comprehensive secondary school designed primarily to prepare and train students in one or more semiskilled, skilled, or technical occupations.

412* **Vocational Programs Assistance Grants.** Funds for the additional cost of operating the vocational program including purchase of equipment, instructional supplies, and staff development.

413* **Local Directors.** Funds for administration of vocational programs.

414* **Coronavirus State and Local Fiscal Recovery Funds (ARPA**). Federal funding available to State for investment in projects that will benefit all Oklahomans. (CFDA # 21.027)

415* **CARES Act – Education Stabilization (HEERF).** Federal funds for emergency assistance to Post-Secondary students and emergency relief for Technology Centers impacted by the COVID-19 pandemic. (CFDA Number 84.425E)

416* **Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (HEERF-2).** Supplemental federal funds for emergency assistance to Post-Secondary students and emergency relief for Technology Centers impacted by the COVID-19 pandemic. (CFDA Number 84.425)

417* **American Rescue Plan Act of 2021 (HEERF-3).** Supplemental federal funds for emergency assistance to Post-Secondary students and emergency relief for Technology Centers impacted by the COVID-19 pandemic. (CFDA Number 84.425)

418* **Bid Assistance Center.** State match funds related to activities that assist business and industry in obtaining government contracts.

419* **Formula Operations.** Funds for providing vocational training for students enrolled in approved vocational programs.

420 CARL D. PERKINS VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION ACT (FEDERAL FUNDS).

421* **Secondary.** Funds from Carl Perkins Career and Technology Education Act of 2006 to provide specialized program services and activities for serving secondary students. (CFDA Number 84.048)

422* **Postsecondary.** Funds from Carl Perkins Career and Technology Education Act of 2006 to provide specialized program services and activities for serving postsecondary students. (CFDA Number 84.048)

423* **Consortium Agreement.** Funds from Carl Perkins Career and Technology Education Act of 2006 for districts that have formed a consortium to provide specialized program services and activities for serving secondary students. (CFDA Number 84.048)

424* **Carl Perkins Supplemental Grants.** Amounts awarded on a competitive basis from the 10 percent reserve funds in the Carl Perkins Career and Technology Act of 2006, designated for innovation and specialized program services and activities for serving secondary and postsecondary students. (CFDA Number 84.048)

426* **Carl Perkins High Schools-That-Work Grants.** Amounts awarded on a competitive basis from the ten percent reserve funds in the Carl Perkins Career and Technology Act of 2006, designated for High Schools That Work activities. (CFDA Number 84.048)

429* **Tech Centers That Work.** (CFDA Number 84.048)

430 BUSINESS AND SERVICE INDUSTRY.

431* **EARN, Incubator.** Funds to provide training opportunities to displaced workers and start-up businesses.

432* **Training for Industry Growth (TIG).** Funds for the purpose of helping fill a critical need identified by employers within a specific occupational area in a defined geographic region of the state.

433* **Customized Industry or Government Entity Training.** Customized training designed for employees of one or a specific group of businesses or government entities.

434* **Training for Industry Program (TIP).** Funds to provide training for new jobs created in new or expanding companies.

435* **Agricultural Business Management (ABM), Business Development Program (BDP), Management Development Group (MDG), Small Business Management (SBM), Self-Employment Training (SET).** Customized adult training programs.

436* **Bid Assistance Center.** Federal funds related to activities that assist business and industry in obtaining government contracts. (CFDA Number 12.002)

437* **Broker Agent (Manufacturing Alliance).**

438* **Oklahoma Manufacturers' Exchange.**

440 ADULT TRAINING.

441* **Adult Career Development.** Funds for adults and out-of-school youth that are not in a regularly prescribed program of studies. These funds are to develop skills and knowledge to meet various immediate and long-range needs.

444* **Firefighter Training Initiative (FFT).** Funds to provide training and testing for volunteer firefighters.

447* **Occupational Safety and Health Association (OSHA) Safety Training for Oil and Gas.** (CFDA Number 17.502)

448* **Safety.** Funds to provide safety training for public and private employers.

450 OTHER VOCATIONAL JOB TRAINING GRANTS.

451* **Workforce Investment Act (WIA)—Discretionary.** Funds for programs and services certified as WIA eligible to serve adults and out-of-school youth. (CFDA Number 17.250)

452* **Temporary Assistance for Needy Families (TANF).** Funds received from federal sources to provide basic education, distributed to school districts through the State Department of Career and Technology Education. **(**CFDA Number 93.558)

454* **Workforce Investment Act (Federal).** (CFDA Number 17.255)

456* **Job Training—OJT (Federal–Department of Human Services or Department of Rehabilitation Services).** (CFDA Number 84.126)

457* **Rural Health.** Funds to assist in recruiting and training health care workers in rural areas. (CDFA Number 93.241)

460 OTHER CAREER TECHNOLOGY SERIES.

461* **Statewide Programs.** Funds for eligible programs to serve students.

462* **Youth Apprenticeship.**

463* **Temporary Assistance for Needy Families (TANF).** Funds received from state sources to provide basic education distributed, to school districts through the State Department of Career and Technology Education. (CFDA Number 93.558)

464* **Mentor Teacher/Staff Development.** Funds related to activities that provide in-service training to teachers.

466* **Inmate Training.** Funds for programs and services that relate to inmate training.

467* **Youth Offender Grant.**

468* **At-Risk Youth Grant.** (CFDA Number 17.268)

469* **Oklahoma Education Lottery Fund.**

470 STUDENT AID, HSTW AND OHLAP SERIES.

474* **Pell Grants.** Financial Aid for eligible students. (CFDA Number 84.063)

475* **Oklahoma Higher Learning Access Program (OHLAP).**

476* **College Work-Study.** Work experience for eligible students. (CFDA Number 84.033)

477* **Supplementary Educational Opportunity Grant.** (CFDA Number 84.077)

478* **Oklahoma Tuition Aid Grant (OTAG).**

479* **High Schools That Work.** Grants to implement a framework around goals and key educational practices to raise student achievement. (State Money Only)

480 CAREER TECHNOLOGY SPECIAL PROJECTS SERIES.

481* **Oil Field Training.**

483* **Rural Economic Development.**

484* **Computer Security Training Project.**

485* **Dropout Recovery (55I052, Mid-Del use only).**

486* **Environmental Bio Tech.** (CFDA Number 47.080)

488* **Early Retirement Incentive.**

490 CAPITAL OUTLAY.

491* **Capital Outlay—Equipment.** Restricted funds allocated by the State Department of Career and Technology Education and/or the local school district matching funds for purchase of equipment to be used in vocational programs.

492* **Capital Outlay—Construction.** Restricted funds allocated by the State Department of Career and Technology Education and/or the local school district matching funds for construction to be used in vocational programs.

493* **Capital Outlay—Remodeling.** Restricted funds allocated by the State Department of Career and Technology Education and/or the local school district matching funds for remodeling to be used in vocational programs.

494* **Capital Outlay—State Bond Equipment.** Funds authorized by the Oklahoma Capital Improvement Authority through allocation from the State Department of Career and Technology Education.

495* **Other Miscellaneous Career Technology.**

500—700 SERIES—FEDERAL PROGRAMS

501-799 FEDERAL PROGRAMS. Funds for all federal projects funded through grants or allocations from the federal government, either directly or indirectly.

500 SERIES—EVERY STUDENT SUCCEEDS ACT (ESSA)

501 TITLE I–IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED

511* **Part A, Basic Program.** The purpose of these funds is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging academic achievement standards and assessments. (CFDA Number 84.010)

515* **School Support.** The purpose of these funds is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging academic achievement standards and assessments. (CFDA Number 84.010)

516* **Supplemental School Improvement Grants.** These funds are to provide assistance for school improvement schools by enabling the lowest achieving schools to meet the goals under school and local educational agency improvement, corrective action, and restructuring plans.
(Cohort 4 FY 15), (CFDA Number 84.377A)

518* **Title I, Part A, Subpart 2 – Neglected, Local Educational Agencies.**
(CFDA Number 84.010)

520 EDUCATION OF MIGRANT CHILDREN. Revenue granted to: support high-quality and comprehensive educational programs for migratory children; ensure migratory children are provided with appropriate educational services; ensure migratory children receive full and appropriate opportunities to meet challenging academic content and achievement standards; and to design programs to help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to do well in school. (CFDA Number 84.011)

521* **Part C, Education of Migratory Children.** (CFDA Number 84.011)

530 PART D—PREVENTION AND INTERVENTION PROGRAMS FOR CHILDREN AND YOUTH WHO ARE NEGLECTED, DELINQUENT, OR AT RISK. Revenue granted to improve educational services for neglected or delinquent children; to provide such children with services to make a successful transition to further schooling or employment; and prevent at-risk students from dropping out of school or provide returning students with needed services and support.

531* Part D, Subpart 1, Neglected and Delinquent State Agency Programs. (CFDA Number 84.013)

532* Part D, Subpart 2, Delinquent Local Education Agency Programs. (CFDA Number 84.010)

538* Title I, Part E, Oklahoma Striving Readers Comprehensive Literacy Initiative. (CFDA Number 84.371)

540 TITLE II—PREPARING, TRAINING, AND RECRUITING HIGH-QUALITY TEACHERS, PRINCIPALS AND OTHER SCHOOL LEADERS.

541* Part A, Teacher and Principal Training and Recruitment Fund. Grants to increase student achievement through strategies such as improving teacher and principal quality, increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in the schools. (CFDA Number 84.367)

546* Part D, Enhancing Education through Technology, Formula. (CFDA Number 84.318)

550 TITLE IV—21ST CENTURY SCHOOLS.
(More codes under Project Reporting Code 710)

551* Part A—Student Support and Academic Enrichment Competitive Grants. (CFDA Number 84.424A)

552* Part A—Student Support and Academic Enrichment Formula Grants. (CFDA Number 84.424A)

553* Part B, 21st Century Community Learning Centers. (CFDA Number 84.287)

554* 21st Century Community Learning Centers—Special Projects. (CFDA Number 84.287)

555* Part C—Expanding Opportunity through Quality Charter Schools. (CFDA Number 84.282B)

556* Part D—Magnet Schools Assistance. (CFDA Number 84.165A)

557* 21st Century CLC Grant. (CFDA Number 84.287)

558 * ESSER Summer Learning and Enrichment Program Grants. (CFDA Number 84.425U)

559 * ESSER Comprehensive Afterschool Program Grants.
(CFDA Number 84.425U)

560 TITLE VI—INDIAN, NATIVE HAWAIIAN, AND ALASKA NATIVE EDUCATION.

561* Part A, Indian Education. Federal grant funds to plan, develop, and implement supplemental programs and projects for the improvement of educational opportunities for Indian students. (CFDA Number 84.060)

563* Johnson-O'Malley Program. Funds from the Bureau of Indian Affairs allocated for students verified as a tribal member, or eligible for tribal membership, and enrolled in the public schools. Funds are for educational and supplemental programs. (CFDA Number 15.130)

564* Johnson-O'Malley Program, Three-Month Money. Funds to be re-budgeted and expended within the last three months of the first federal fiscal year. (CFDA Number 15.130)

565* Johnson-O'Malley Program – (Muscogee Creek Nation) – MCN/ BIA Funds to be used for Indian Education Committee (IEC)/staff to attend the national education conferences, IEC, and to support other activities which will enhance a contractor's JOM program and assist in IEC/staff capacity building efforts. (CFDA Number 15.130)

570 TITLE III—LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS AND IMMIGRANT STUDENTS.

571* Part A, Immigrant Education Act. (CFDA Number 84.365)

572* Part A, English Language Acquisition, Language Enhancement, and Academic Achievement. (CFDA Number 84.365)

585 TITLE V—FLEXIBILITY AND ACCOUNTABILITY.

586* Part B, Subpart 1, Rural Education Initiative Flexibility (REAP).

587* Part B, Subpart 2, Rural and Low-Income School Program. (Through the State Department of Education). (CFDA Number 84.358B)

588* Part B, Subpart 1, Small, Rural School Achievement Program (Federal Direct). (CFDA Number 84.358A)

590 IN LIEU FUNDS (FEDERAL DIRECT).

591* Title VII—Impact Aid. Funds received to provide financial assistance to local educational agencies upon which financial burdens are placed when the tax base of the district is reduced through the federal acquisition of real property or when a sudden and substantial increase in school attendance results from federal activities; for education of children residing on federal property or where parents are employed on federal property. (CFDA Number 84.041)

592* **Title VII—Impact Aid, Disabled.** Funds to provide a public education to handicapped children who reside on Indian land, have a parent on active military service, or have a parent who is an accredited official/military officer of a foreign government, and are receiving special educational services from a district as set out in Section 8003 (d) of Title VIII. (CFDA Number 84.041)

593* **Title VII—Impact Aid, Buildings.** Funds for school construction and facilities acquisition. The program objective is to provide assistance for the construction of urgently needed school facilities in school districts, which have had substantial increases in school membership as a result of new or increased federal activities, or where reconstruction of facilities is needed because of a major disaster. (CFDA Number 84.041)

594* **Federal Emergency Management Agency (FEMA).** Funds received to provide major disaster assistance for replacing or repairing damaged or destroyed supplies, equipment, books, and for repairing minor damages to facilities.

595* **Johnson-O'Malley** - Indian Education Committee/staff attendance at at national education conferences, IEC development to assist with IEC goals, objects, missions, and support evaluation of JOM program. (Staff Capacity Building Efforts) (CFDA15.130)

595 TITLE IX—EDUCATION FOR HOMELESS AND OTHER LAWS.

596* **Part A, Homeless Children and Youth.** Funds from grants to identify homeless children and youth within the district, provide enrollment assistance, and ensure access to programs and services available to students living permanently in the district. (CFDA Number 84.196)

600 SERIES—SPECIAL EDUCATION

610 DISCRETIONARY, P.L. 108-446, IDEA—PART B. Funds held in reserve by the State Department of Education for apportionment to districts to be used in priority areas for disabled children. (CFDA Number 84.027)

613* **Special Education Professional Development OSDE Sponsored.**

615* **Special Education Professional Development District.**

616* **Subject Area Certification Examination Reimbursement.**

620 FLOW THROUGH, P.L. 108-446, IDEA—PART B. Funds held by the State Department of Education for apportionment to districts for special projects for disabled children.

621* **Flow Through, P.L. 108-446, IDEA – Part B.** (CFDA Number 84.027)

623* **Early Intervening Services.** (CFDA Number 84.027)

624* **American Rescue Plan (ARP) – IDEA B – (CEIS).** (CFDA Number 84.027X)

625* **Flow Through, P.L. 108-446, IDEA – Part B, Private Schools.** (CFDA Number 84.027)

626* **Flow Through, P.L. 108-446, IDEA – Part B, High Cost Fund.** Out-of-State contractual agreements for residential facilities. (CFDA Number 84.027)

627* **Flow Through, P.L. 108-446, IDEA – Part B, High Need Tier II Funds.** (CFDA Number 84.027)

628* **American Rescue Plan (ARP) – IDEA B Flow Through** (CFDA Number 84.027X)

629* **American Rescue Plan (ARP) – IDEA B Flow Through Private** (CFDA Number 84.027X)

640 PRESCHOOL, AGED 3-5, P.L. 108-446 (SECTION 619), IDEA—PART B. Funds for demonstration projects for disabled preschool children three through five years of age as of December 1 each year.

641* **Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA – Part B.** (CFDA Number 84.173)

642* **Flow Through to Preschool, Aged 3-5, P.L. 108-446, IDEA – Part B, Private Schools.** (CFDA Number 84.173)

643* **American Rescue Plan (ARP) – IDEA B Preschool** (CFDA Number 84.027X)

644* **American Rescue Plan (ARP) – IDEA B Preschool Private (like 641 Preschool Private)** (CFDA Number 84.027X)

650 State Personnel Development Grants.

651* **State Personnel Development Grants.** (CFDA Number 84.323A)

690 GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH OTHER STATE AND INTERMEDIATE SOURCES.

691* **Head Start Funds to Schools.** (CFDA Number 93.600)

698* **Medicaid Resources.** Funds through the general fund for provision of services to Medicaid eligible students in accordance with reimbursement through a contract with the Oklahoma Health Care Authority. (CFDA Number 93.778)

710 TITLE IV—21ST CENTURY SCHOOLS CONTINUED
(More codes under Project Reporting Code 550)

711* Title IV, Part F, Oklahoma Cares Grant School Emergency Management. (CFDA Number 84.184Q)

712* Title IV, Part F, Oklahoma School Climate Transformation Project. (CFDA Number 84.184F)

713* Oklahoma Future Native Leaders Project. (CFDA Number 84.299A)

714* Title IV, Part A, ARTech (Art Tech). Funds to provide online art classes for students with limited or no access to arts programming (CFDA 84.425D*).*

721* GEER I - Formula. (CFDA Number 84.425C)

722* American Rescue Plan (ARP ESSER) – Elementary and Secondary School Emergency Relief Fund – School Counselor Corps Grant. Funding is awarded to eligible school districts, to increase the availability of effective school-based counseling. (CFDA Number 84.425U)

723* **CDC – Epidemiology and Laboratory Capacity - Reopening Schools.** To detect, respond, prevent and control known and emerging (or re-emerging) infectious diseases. (CFDA Number 93.323)

724* School Nurse Support Grant - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC). To prevent and control emerging infectious diseases. (CFDA # 93.323)

725* **ARP ESSER III.** Oklahoma Paid Student Teacher Stipend - Billed to the SDE through the Comptroller's Office. (CFDA Number 84.425U)

730 ADULT EDUCATION AND LITERACY, WORKFORCE INVESTMENT ACT TITLE II, P.L. 105-220. Funds to establish adult education programs that will enable all adults to acquire basic literacy skills, complete secondary school; and become more employable, productive, and responsible citizens.

731* Adult Education and Literacy, Workforce Innovation and Opportunity Act (WIOA) Title II. Revenue received from federal sources to establish adult education programs that will enable all adults to acquire basic literacy skills, complete secondary school; and become more employable, productive, and responsible citizens. (CFDA Number 84.002)

732* Integrated English Literacy and Civics Education (IELCE). Revenue received from federal sources to establish adult education programs that will enable all adults to acquire basic literacy skills, complete secondary school; and become more employable, productive, and responsible citizens. (CFDA Number 84.002)

733* **Adult Education Services to Corrections and Institutionalized Individuals.** (CFDA Number 84.002)

734* **English Library/Civics Professional Development.** (To be used by Union Public School only). (CFDA Number 84.002)

755 CHILD NUTRITION FEDERAL FUNDS.

759* **Commodity Credit Corporation (CCC).** Supply Chain Assistance Funds to purchase unprocessed or minimally process domestic foods products (commodities) to help provide rapid and direct response to school districts for any unpredictable food and supply price increases and/or availability. (CFDA # 10.555)

760* **P-EBT Program**. Funds to reimburse SFA's for administrative costs incurred in the delivery of P-EBT. These funds may be used to reimburse allowable local level P-EBT costs. Examples of allowable reimbursement costs under this grant include: limited salaries of personnel, supplies, or other expenses associated with the FY 2021, SY 2020-2021 P-EBT program. (CFDA Number 10.649)

761* **Emergency Operational Costs Reimbursement – Child and Adult Care Food Program.** Funds to provide additional reimbursements for emergency operating costs incurred during the public health emergency. (COVID-19) (CFDA Number 10.558)

762* **Emergency Operational Costs Reimbursement (SBP & NSLP)**. Funds to provide additional funding for local child nutrition program operators whose revenues declined or were temporarily interrupted during the early months of the pandemic due to COVID-19 related restrictions and closures.
(CFDA Number 10.555)

763* **Lunches.** (CFDA Number 10.555)

764* **Breakfasts.** (CFDA Number 10.553)

765* **Special Milk Program.** (CFDA Number 10.556)

766* **Summer Food Service Program.** (CFDA Number 10.559)

767* **Professional Standards for School Nutrition Employees.** Establish and meet the minimum national professional standards for all school nutrition employees who manage and operate the National School Lunch and School Breakfast Programs, and to ensure school nutrition personnel have the continuing education/training and tools they need to ensure the districts nutrition personnel are meeting minimum professional standards in order to adequately perform the duties and responsibilities of their positions. (CFDA Number 10.547)

768* **Fresh Fruit/Vegetable Program.** (CFDA Number 10.582)

769* **Child and Adult Care Food Program.** (CFDA Number 10.558)

770* **MISCELLANEOUS FEDERAL PROGRAMS.** Code name and number to be assigned by LEA. This includes federal direct grant funds which do not need to be tracked by the State Department of Education. Code GOALS 2000, Flood Control, Forest Reserve Rentals, Sub-marginal Lands, Early Reading First, Improving Literacy through School Libraries, etc., here**. CAUTION: Do not assign code numbers for grant funds administered through the State Department of Education.**

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781* **Learn and Serve America, School-Based Programs.**
(CFDA Number 94.004)

782* **Oklahoma AWARE – Mental Health Services Programs.** Funds to address substance abuse treatment, prevention and mental health needs.
(CFDA Number 93.243)

783* **JAVITS (Jacob K. Javits) Gifted & Talented Students Education.** Funds to provide evidence-based research, demonstration projects, innovative strategies, and similar activities designed to build and enhance the ability of elementary schools and secondary schools to identify gifted and talented students and meet their special educational needs. (CFDA Number 84.206)

784* **Stop School Violence Prevention and Mental Health Training.** Funds to prevent and reduce school violence. (CFDA Number 16.839)

785* **School-wide Consolidation of Federal Funds.**

786* **Consolidated Administrative Funds.**

787* **Project Get Fit.** Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools. (CFDA Number 93.981)

788* **CARES ESSER I - Formula.** Coronavirus Aid, Relief, and Economic Security Act. Emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had on elementary and secondary schools across the nation. LEAs must provide equitable services to students and teachers in non-public schools as required under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). (CFDA Number 84.425D)

789* **GEER / ESSERF Incentive Grant.** Funds to provide support to be used for emergency needs in the wake of the public health crisis and economic downturn brought about by COVID-19. Districts must have committed to spending at least 30% of their ESSERF Formula Grant (project 788) in certain priority areas to be eligible to compete for these incentive grant funds. (CFDA Number 84.425D)

790* **Healthier US School Challenge (HUSSC).** (CFDA Number 10.543)

791* **National School Lunch Program (NSLP) Equipment Assistance Grant.** SDE pass through grant funds to purchase equipment to serve healthier meals that meet the updated meal patterns, with emphasis on serving more fruits and vegetables in school meals and improving food safety. (CFDA Number 10.579)

792* **DOJ-Stop School violence Threat Assessment and Technology Reporting.** Funds to improve school security by providing students and teachers with the tools they need to recognize, respond quickly to, and help prevent acts of violence. (CFDA Number 16.839)

793* **CRRSA ESSER II - Formula.** Elementary and Secondary School Emergency Relief Fund II - Formula Funding. (CFDA Number 84.425D)

794* **ESSER II/Set-Aside.** Elementary and Secondary School Emergency Relief Fund II – Funds to assist eligible school districts that received limited funding under ESSER II to help prevent, prepare, and respond to the impact of the Coronavirus Disease (COVID 19). (CFDA Number 84.425D)

795* **ARP ESSER III.** The implementation of safely re-opening school districts for in person instruction. Claimed through the Grants Management System (GMS)**.** (CFDA Number 84.425U)

796* **American Rescue Plan (ARP ESSER)** – **Elementary and Secondary School Emergency Relief Fund – Homeless I.** (CFDA Number 84.425U)

797* **American Rescue Plan (ARP ESSER)** – **Elementary and Secondary School Emergency Relief Fund – Homeless II.** (CFDA Number 84.425U)

798* **American Rescue Plan (ARP ESSER)** – **State.** (CFDA Number 84.425U)

799* **This code is reserved for prior year federal fund reimbursement on revenue coding.** (Do not use with revenue source codes 4704-4790).

800 SERIES—ACTIVITY SUBACCOUNTS

WHEN REPORTING TO THE STATE DEPARTMENT OF EDUCATION, ALL CODES 801-998 MUST BE ROLLED UP TO <u>800</u>.*

801-998 SCHOOL ACTIVITY SUBACCOUNTS. District subaccount funds that need to be tracked within the school activity fund. Name of subaccount and code number to be assigned by LEA. To only be used with Fund 60.

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OPERATIONAL UNIT DIMENSIONS

Do not assign new codes. If you need a new site code, contact the Accreditation Standards Division of the State Department of Education at (405) 521-3335.

001–099 Series	The following are standard operational unit codes to be used by ALL districts when districtwide expenditures are incurred. The codes apply only to DISTRICTWIDE transactions. Districts may assign other codes within the 001–099 Series without contacting the Accreditation Section. **However, when reporting to the State Department of Education, all codes must be converted to the districtwide codes listed below:**	
050*	Districtwide Services.	
100–499* Series	Elementary School Sites.	PK–08 (any combination)
500–599* Series	Middle School Sites.	05–08 (any combination)
600–699* Series	Junior High School Sites.	07–09 (any combination)
700–799* Series	Senior High School Sites.	09–12 (any combination)
[1]800–969 Series	Reserved for State Department of Education purposes only. Do not use for transactions.	

CHARTER SCHOOLS

930–949* Series	Elementary School Sites	PK–08 (any combination)
970–979* Series	Elementary School Sites	PK–08 (any combination)
950–960* Series	Middle School Sites	05–08 (any combination)
980–985* Series	Middle School Sites	05–08 (any combination)
961–969* Series	Senior High School Sites	09–12 (any combination)
986–996* Series	Senior High School Sites	09–12 (any combination)

[1]990–997 Series	Reserved for State Department of Education purposes only. Do not use for transactions.
998*	Inter-local Sites. This is to be used only for inter-local transactions by the LEA responsible as the sole fiscal agent for the cooperative. **To be used by "K" districts only**.
[1]999	Reserved for State Department of Education purposes only. Do not use for transactions.

[1]Any district using the 800–969 series, the 990–997 series, or 999 for local tracking purposes should convert such codes to those authorized codes listed above before reporting to the State Department of Education.

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EXPENDITURE DIMENSIONS

FY	FUND	PROJECT REPORTING	FUNCTION	OBJECT	PROGRAM	SUBJECT	JOB CLASS	OPER UNIT
XX	XX	XXX	XXXX	XXX	XXX	XXXX	XXX	XXX

Definitions of Expenditure Dimensions

FY — Fiscal year of the fund involved.
Example: FY 2022-23.

FUND — A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and residual equities or balances or changes therein. Examples: General, building, school activity, trust.

PROJECT REPORTING — The Project Reporting dimension permits LEAs to accumulate expenditures to meet a variety of specialized management and reporting requirements, regardless of whether the programs receive district, state, federal, or multisource funding. Expenditures may be accumulated under individual projects with the flexibility of accommodating additional projects which LEAs might wish to account for on a permanent or temporary basis. Examples: Summer school program, child nutrition program, vocational program.

FUNCTION — Describes the activity being performed for which a service or material object is acquired. Examples: Instruction, counseling services, library services, operation of building services, and supervision of child nutrition programs operation.

OBJECT — Describes the service or goods obtained. Examples: Salaries, staff travel, electricity, books.

PROGRAM — A plan of activities and procedures designed to accomplish a predetermined objective. Examples: Regular programs, special programs, vocational programs, special students.

SUBJECT — Describes a group of related subjects, allows accumulation of costs in particular subject areas. Examples: Art, business, mathematics, music.

JOB CLASSIFICATION — Used to classify expenditures for salaries and employee benefits by employee's job. Examples: Elementary nonteaching principal, senior high teacher, regular or substitute bus driver.

OPERATIONAL UNIT — Used to identify the accredited instructional site according to grade span or the non-accredited/non-instructional site at which personnel serve the entire district. **The Accreditation Standards Division of the State Department of Education must assign all site codes.** A district may request the use of specific site codes, but will be authorized to use the code only after verification that the code is within the proper range and does not conflict with any codes previously assigned to the district.

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FUNCTION DIMENSION OUTLINE

1. **Function 1000 Series – Instruction**
2. **Function 2100 Series – Support Service/Students**
3. **Function 2200 Series – Support Service/Instruction Staff**
4. **Function 2300 Series – Support Services/General Administration**
5. **Function 2400 Series – Support Services/School Administration**
6. **Function 2500 Series – Central Services**
7. **Function 2600 Series – Operation and Maintenance of Plant Services**
8. **Function 2700 Series – Student Transportation**
9. **Function 3100 Series – Child Nutrition Program Operations**
10. **Function 3200 Series – Enterprise Operations**
11. **Function 4000 Series – Facilities Acquisition and Construction Services**
12. **Function 5000-8000 Series – Other Uses and Repayments**

FUNCTION DIMENSION DEFINITIONS

Function means the action a person takes or the purpose for which a thing exists or is used. Function includes the activities or actions which are performed to accomplish the objectives of an enterprise. The activities of a LEA are classified into six broad areas or functions: instruction, support services, operation of non-instruction services, facilities acquisition and construction services, other outlays, repayment of restricted funds, and other uses. Functions are broken down into sub-function areas.

Each of these program levels consists of activities which have somewhat the same general operations objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related, and be mutually exclusive. For example, sub-functions under support services include student support services, guidance services, and health services.

Note: All Functions coded to salaries **must** have a Job Class.

1000* INSTRUCTION. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, correspondence, and other educational or assistive technology devices. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators, and interpreters would be recorded here. Also, include department chairpersons who teach for any portion of time. Tuition/transfer fees paid to other LEAs would be included here.

1500* CLIENT-BASED PROGRAM (55I052, Mid-Del use only).

2000 SUPPORT SERVICES. Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

2100 SUPPORT SERVICES—STUDENTS. Activities designed to assess and improve the well-being of students and to supplement the teaching process.

2110 Attendance and Social Work Services. Those activities which are designed to improve pupil attendance at school and which attempt to prevent or solve pupil problems involving the home, the school, and the community.

2112* Attendance Services. Activities such as prompt identification of patterns of nonattendance, promotion of positive attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws.

2113* Social Work Services. Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework and group-work services for pupils and parents; interpreting the problems of pupils for other staff members; and effectively promoting change in the circumstances surrounding an individual student which are related to

his/her problem in so far as the resources of the family, school, and community can be brought to bear upon the problem.

2120* Guidance Services. Those activities of counseling pupils and parents; providing consultation with other staff members on learning problems; assisting pupils in personal and social development; assessing the abilities of pupils; assisting pupils as they make their own educational and career plans and choices; providing referral assistance; and working with other staff members in planning and conducting guidance programs for pupils.

2130 Health Services. Physical health services which are not directly instructional. Included are activities that provide students with appropriate medical, dental, therapist, nurse services, and other habilitation or rehabilitation health services.

2132* Medical Services. Activities concerned with the physical and mental health of students such as health appraisals, communicable diseases, periodic health examinations, emergency injury illness care, and communications with parents and medical officials.

2135* Occupational Therapy. Activities concerned with providing occupational therapy by a qualified therapist for improving, developing, or restoring functions impaired or lost through illness, etc. These services include assistive technology assessments.

2140* Psychological Services. Activities concerned with administering psychiatric services, psychological tests and interpreting the results; gathering and interpreting information about pupil behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests; and behavioral evaluation, planning and managing a program of psychological services including psychological counseling for students, staff, and parents. This includes individual educational testing for evaluation and placement.

2150 Speech Pathology and Audiology Services. Activities which have as their purpose the identification, assessment, and treatment of students with impairments in speech, hearing, and language.

2152* Speech Pathology Services. Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional attention necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers as appropriate. These services include assistive technology services.

2153* Audiology Services. Activities by a qualified audiologist that identify children with hearing loss; determine the range, nature, and degree of hearing function; refer problems for medical or other professional attention appropriate to treat impaired hearing; treat language impairment; involve auditory training, speech reading (lip reading), and speech

conversation; create and administer programs of hearing conservation; and counsel guidance of children, parents, and teachers as appropriate.

2170* Physical Therapy. Activities concerned with providing physical therapy by a qualified therapist for improving, developing, or restoring functions impaired or lost through illness, etc. These services include assistive technology assessments.

2180* Visually Impaired/Vision Services. Services provided to the Blind and Visually Impaired to provide individualized rehabilitation that result in optimal outcomes for the blind or visually impaired. (Screening for vision services would be included here).

2190 Other Support Services—Student. Any other activities designed to assess, enhance the personal excellence, and improve the well-being of students and to supplement the teaching process that cannot be classified above.

2192* Learning Labs and Educational Enhancement Centers (55I052, Mid-Del use only).

2194* Parental Advisory. Oklahoma Parents as Teachers, Migrant Parents, Parent Liaisons, and Parent Educators would be included here.

2199* Other Support Services—Student. Activities which are considered non-instructional or cannot be classified above. Scholarships, Student Aid, and Homeless expenditures would be included here.

2200 SUPPORT SERVICES—INSTRUCTIONAL STAFF. Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2210 Improvement of Instruction Services. Those activities which are primarily for assisting instructional staff in planning, developing, and evaluating the process for pupils. These activities include curriculum development, child development, staff training, etc.

2212* Instruction and Curriculum Development Services. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

2213* Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school. Among these activities are workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves. Personnel with Function 1000 salaries would be included here.

2220* Library/Media Services. Activities concerned with directing, managing, and supervising education media services, as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library

books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center.

2230* Instruction-Related Technology. This function encompasses all technology activities and services for the purpose of supporting instruction. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology center, instructional networks, and similar operations should be captured in this code. (Technology used by students in the classroom should be coded to 1000).

2240* Academic Student Assessment. This function is inclusive of those services rendered for the academic assessment of the student.

2300 SUPPORT SERVICES—GENERAL ADMINISTRATION. Activities involving the establishment and administration of policy in connection with operating the entire school district. Do not include the chief business official here, but in Support Services—Business, Function series 2500.

2310 Board of Education Services. Activities of the elected body which have been created according to state law and vested with responsibilities for educational planning and policy making for a district or LEA.

2312* Board Clerk/Deputy Clerk/Minute Clerk Services. The activities required to perform the duties of the minute clerk of the board of education.

2313* Board Treasurer Services. Activities required to perform the duties of treasurer of the board of education.

2314* Election Services. Activities pertaining to services rendered in connection with any LEA election including elections of officers, bond elections.

2316* Staff Relations and Negotiations Services. Activities concerned with staff relations system-wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2317* Legal Services. Activities pertaining to counseling services provided to the board of education in regard to law and statutes.

2318* Audit Services. Activities pertaining to independent, investigative, and internal audit services provided to the board of education.

2319* Other Board of Education Services. Other services which cannot be classified under the preceding areas of responsibility. District or site membership in organizations would be included here. Unemployment compensation may be distributed to the function in accordance with the salary budget or may be included here. The district budget, Estimate of Needs, and appropriations would be coded here.

2320 Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire LEA.

2321* Office of the Superintendent/Chief Executive Officer (CEO)/Head of Charter School. Activities performed by the superintendent/chief executive officer (CEO)/head of charter school and such assistants as deputy, associate, and assistant superintendents in the general direction and management of all affairs of the LEA. This program area includes all personnel and materials in the office of the chief executive officer. Activities of the office of the deputy superintendent and associate or assistant superintendents should be entered here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area. When two or more service areas are directed by the same individual, the services of that individual's office are charged to Office of the Superintendent Services or prorated between the service areas concerned.

2323* Community Relations Services. Activities and programs developed and operated system-wide for betterment of school/community relations.

2330* State and Federal Relations Services (must use specific, appropriate special area program code). Activities associated with developing and maintaining state and federal grants.

2340* Other General and Administrative Services. Activities concerned with the overall general and administrative services of a school district which cannot be classified under the above definitions. Foster Care Liaison would be included here.

2400 SUPPORT SERVICES—SCHOOL ADMINISTRATION. Activities concerned with overall administrative responsibility for a single school or a group of schools.

2410* Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members' supervision and maintenance of the school records; and coordination of school instructional activities of the LEA. Clerical staff for these activities are included. Any portion of a day devoted to teaching shall be coded to Function 1000. Head of Charter School would not be included here but shall be coded to Function 2321.

2420* Office of Director (55I052, Mid-Del use only).

2430* Office of Coordinator (55I052, Mid-Del use only).

2440* Office of Financial Aid Coordinator (55I052, Mid-Del use only).

2490* Other Support Services—School Administration. Other school services which cannot be recorded under the preceding classifications on expenditures of which the LEA might want to track. Graduation expenses, athletic director, and full-time department chairpersons who are not coded to 1000 would be included here. Non-monetary staff awards would be included here.

2500 CENTRAL SERVICES. Activities that support other administrative and instructional functions, fiscal services, human resources, planning, and administrative information technology.

2510 Fiscal Services. Activities concerned with the fiscal operations of the LEA. This program area includes budgeting, receiving and disbursing, financial accounting, payroll, and inventory control.

2511* Business Office. Activities concerned with budgeting, payroll, financial accounting, and property accounting services.

2518* Tax Assessment and Collection Services. Activities pertaining to services rendered in connection with tax assessment and collection, including revaluation services by the local county assessor.

2520* Purchasing, Warehousing, and Distributing Services. Activities concerned with purchasing, receiving, storing, and distributing supplies, furniture, equipment, and materials. This function is for those LEAs that have warehousing capabilities.

2530* Printing, Publishing, and Duplicating Services. Activities relating to the printing and publishing administrative publications such as annual reports, school directories, and manuals. Centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices are also included.

2540 Planning, Research, Development, and Evaluation Services. Activities associated with conducting and managing programs of planning, research, development, and evaluation for an LEA on a system-wide basis.

2541* Planning Services. Activities concerned with selecting or identifying the overall long-range goals and priorities of the organization or program and formulating various courses of action needed to achieve these goals. Identify needs, costs, and benefits of each course of action.

2542* Research Services. Activities undertaken to establish facts and principles concerned with the systematic study and investigation of the various aspects of education.

2543* Development Services. Activities in the deliberate evolving process of improving educational programs; i.e., using the products of research.

2544* Evaluation Services. Activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established.

2560* Information Services. Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public through direct mailing, the various news media, or personal contact. Internal, public, and management information services would be included here, as well as personnel (staff) services.

2570 Personnel (Staff) Services. Activities concerned with maintaining an efficient staff for the LEA including such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.

2571* Recruitment and Placement Services. Activities concerned with employing and assigning personnel for the LEA, including advertising (Object 540).

2572* Personnel Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members.

2573* In-service Training Services (Non-instructional staff). Activities for training of non-instructional personnel in all classifications. Personnel with any Function other than 1000 would be included here.

2574* Health Services. Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care. Random drug testing for employees would be included here.

2575* Other Staff Services. Staff services which cannot be classified under the preceding areas of responsibility.

2580* Administrative Technology Services. Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

2600 OPERATION AND MAINTENANCE OF PLANT SERVICES. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

2620* Operation of Buildings Services. Activities concerned with keeping the physical plant clean and ready for daily use. This would include operating the heating, lighting, and ventilation systems, and repairing and replacing facilities and equipment. Also included are the costs of supplies, utilities, telephones, postage, building rental, and property insurance.

2630* Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

2640* Care and Upkeep of Equipment Services. Activities concerned with maintaining equipment owned or used by the LEA. Activities such as servicing and repairing furniture, machines, and movable equipment are included here.

2650* Vehicle Operation and Maintenance Services (other than student transportation vehicles coded to Function 2720 or 2740). Activities concerned with maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. Included are such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety; i.e., preventative maintenance.

2660* Security Services. Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and hall monitoring services.

2670* Safety. Activities concerned with maintaining a safe environment for students and staff, whether they are in transit to or from school, on campus or administrative facility, or participating in school-sponsored events. These include installing and monitoring school fire alarm systems and providing school crossing guards, as well as other costs incurred in an effort to ensure the basic safety of students and staff.

2700 STUDENT TRANSPORTATION SERVICES. Activities concerned with the conveyance of students to and from school as provided by state law. Included are trips between home and school, and trips to school activities.

2720* Vehicle Operation Services. Activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until the vehicles return to the point of storage. These include driving buses or other student transportation vehicles and costs of pupil transportation vehicle insurance. Expenditures for new buses would be included here.

2730* Monitoring Services. Activities concerned with supervising students in the process of being transported between home and school and while being transported for school activities. These activities include supervision while in transit and while being loaded and unloaded, and directing traffic at the loading and unloading stations. These activities may include assignment of a paraprofessional or assistant.

2740* Vehicle Servicing and Maintenance Services. Activities concerned with maintaining student transportation vehicles in good condition, including repairing vehicles; replacing vehicle parts; and cleaning, painting, greasing, fueling, and inspecting vehicles for safety.

3000 OPERATION OF NONINSTRUCTIONAL SERVICES. Activities concerned with providing non-instructional services to students, staff, or community.

3100 CHILD NUTRITION PROGRAMS OPERATIONS. Activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and service of regular and incidental meals, including breakfasts, lunches, or supplements in connection with school activities, and the delivery of food.

3110* Food and Milk Purchases for A LA CARTE/Catered. Activities concerned with the purchase of food items for the purpose of A LA CARTE SALES and Catered items only.

3120* Food Preparation and Dispensing Services. Activities concerned with overseeing, preparing and serving regular and incidental meals, lunches, or snacks to pupils and staff in a school or LEA which includes operating kitchen equipment, preparing, cooking, serving food, cashiering, cleaning and storing dishes, and kitchen equipment.

3130* Food and Supplies Delivery Services. Activities concerned with delivering food and supplies to the LEA.

3140* Other Direct and/or Related Child Nutrition Programs Services. Activities concerned with providing nonfood items such as uniforms, paper goods, supplies, equipment, equipment rental, equipment repairs, extermination, custodial supplies, postage, USDA Foods assessment fee, Health Department license fee, food service management, miscellaneous materials/supplies, or staff travel. (Equipment purchase of less than $5,000, use Object 650; if more than $5,000, use Object 730 series). (Office supplies would be coded to function 3190).

3150* Food and Milk Purchases for Reimbursable Student Meals. Activities concerned with the purchase of food items for the purpose of preparing reimbursable meals only, such as produce, canned products, milk, or bread.

3155* Food and Milk Purchases for Adult and Contract Meals. Adult / Contract Meals Only.

3160* Non-reimbursable Services. Activities which are not an allowable cost for reimbursable purposes on child nutrition programs claims. (Example: Insufficient Checks).

3180* Nutrition Education and Staff Development. Activities concerned with promoting better nutrition and improved understanding of proper diet and the balanced meals served in school cafeterias, including staff development for the child nutrition personnel.

3190* Other Child Nutrition Programs Operations. Child nutrition programs activities which cannot be classified under the preceding areas of responsibility. (Example: Miscellaneous office supplies, and publication order forms, would be included here).

3200* ENTERPRISE OPERATIONS. Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges. Child nutrition programs should not be charged here, but rather to Function series 3100. (Example: The LEA bookstore or items purchased through the activity fund for resale).

3300* COMMUNITY SERVICES OPERATIONS. Activities which are not directly related to the provision of education to students in the LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole, or some segment of the community.

4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES. Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

4200* Land Acquisition Services. Activities concerned with the initial acquisition of new sites and improvements thereon.

4300* Land Improvement Services. Activities concerned with improving sites and with maintaining existing site improvements.

4400* Architecture and Engineering Services. The activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities which may or may not result in additions to the LEA's property. Otherwise, charge these services to 4200, 4300, 4600, or 4700, as appropriate.

4500* Educational Specifications Development Services. Activities concerned with preparing and interpreting descriptions of specific space requirements for the various learning experiences of pupils to be accommodated in a building. These specifications are interpreted to the architects and engineers in the early stages of blueprint development.

4600 BUILDING ACQUISITION AND CONSTRUCTION SERVICES. Activities concerned with building acquisition through purchase or construction.

4610* New Construction of Safe Rooms / Storm Shelters.

4620* All Other New Construction.

4700 BUILDING IMPROVEMENTS SERVICES. Activities concerned with building additions and with initial installation or extension of service systems and other built-in equipment.

4710* Retrofitting Existing Structures with Safe Rooms/Storm Shelters.

4720* All Other Building Improvement Services.

5000 OTHER USES. A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified as other outlays. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with the proprietary funds.

5100* Debt Service. Servicing of the debt of the LEA including payments of both principal and interest.

5200* Fund Transfers/Reimbursements
(Child Nutrition Fund/Activity Fund/Petty Cash/Change).
Transactions which withdraw money from one fund and place it in another without recourse. To be used for reimbursements of Fund 11 (General Fund) from Fund 22 (Child Nutrition) or Fund 60 (Activity Fund). This function should be used with Object 930, reimbursement. Reimbursements are to be coded to Source of Revenue 5150 or 5160. Also, code 5200 is to be used with Object 950, cash/change, and Object 960, petty cash. Change for events will be put back in Source of Revenue 5120. This Function Code can also be used with Object 981, Fuel Tax, and Object 982, Sales Tax. Not limited exclusively to these accounts.

5300* Clearing Account. Classification used for recording of expenditures that cannot be charged to a specific function code at the time the expenditure must be made. As an example, this function would be used for prepayment of workers' compensation, and unemployment premiums (Object code 290), but is not limited to this use only. When the information is available, the expenditure should be transferred to the proper, specific Function code. Code must be zero at year end.

5400* Indirect Cost Federal Entitlement Programs. Allowance to offset the districts overhead cost. The restricted rate and unrestricted rate percentages are calculated in accordance with instructions issued by the State Department of Education and conform with the criteria in the Uniform Guidance 2 CFR Part 200.57

5500* Private, Nonprofit Schools. Expenditure of funds received by the LEA for purchases to benefit students and/or teachers of private, nonprofit schools. The LEA purchases directly from the provider the supplies or services for the private nonprofit school's use, and uses the appropriate Object code. It is illegal for these funds to go directly to the private, nonprofit schools.

5600* Correcting Entry. To be used to reduce current expenditures due to refunds. Examples: Refund of current year's expenditures, reclassification of original expenditures.

5800* Charter School Reimbursement. To transfer funds from district to Charter Schools.

5900* Arbitrage. The simultaneous buying and selling of the same negotiables or commodities in different markets in order to make an immediate riskless profit.

7000 OTHER USES.

7400* Workers' Compensations/Unemployment Claims.
(To be used with funds 83 and 87).
Should not be used for payroll object code, 100 & 200 series.

7500* Tort Liability Claims. (To be used with fund 84).
Should not be used for payroll object code, 100 & 200 series.

7600* Medical Care Claims. (To be used with fund 82).
Should not be used for payroll object code, 100 & 200 series.

7700 FLEXIBLE BENEFITS.

7710* Health Care Reimbursements. (To be used with funds 82 and 85).
Should not be used for payroll object code, 100 & 200 series.

7720* Health Care Reimbursements (dependents). (To be used with funds 82 and 85).
Should not be used for payroll object code, 100 & 200 series.

7730* Day Care Claims. (To be used with fund 85).
Should not be used for payroll object code, 100 & 200 series.

7740* Flexible Benefits (to be assigned by the local district). (To be used with fund 85).
Should not be used for payroll object code, 100 & 200 series.

7800* LONG-TERM DISABILITY (LTD) CLAIMS. (To be used with fund 82).
Should not be used for payroll object code, 100 & 200 series.

8000 REPAYMENT. Checks/warrants issued to outside agencies for refund of restricted revenue previously received for overpayment, nonqualified expenditures, and other refunds to be repaid from district funds.

8100* Restricted Funds.

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OBJECT DIMENSION DEFINITIONS

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and selected sub-object categories:

100 PERSONNEL SERVICES—SALARIES. Amounts paid to both permanent and temporary local educational agency (LEA) employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA.

110* Regular Certified Salaries. Full-time, part-time, and prorated portions of the costs for work performed by certified employees of the LEA who are considered to be in positions of a permanent nature. Employees working more than one position would be considered to be working full-time if the total full-time equivalency (FTE) equals 1.000.

111 Full-Time Certified Salaries. Salaries for certified personnel whose positions require them to be on the job on school days, through the school year, and at least the number of hours the schools in the LEA are in session.

112 Full-Time Substitutes' Salaries for Certified Staff. Salaries of certified teachers employed to substitute for certified staff on a full-time basis.

113 Part-Time Certified Salaries. Salaries for certified personnel who occupy positions that require less than full-time service. This includes those employed full-time for part of the school year, part-time for all the school year, and part-time for part of the school year.

114* Unused Leave for Certified Staff. Amounts paid to employees for unused leave as provided by contract with certified staff or LEA board policy.

115* Salary in Lieu of Other Fringe Benefits for Certified Staff. Amounts paid to employees in lieu of other fringe benefits as provided by contract with certified staff or LEA board policy. Physical exams would be included here.

116* TRS Offset for Certified Staff. District paid TRS Retirement offset for district employees.

120* Regular Noncertified Salaries. Full-time, part-time, and prorated portions of the costs for work performed by noncertified employees of the LEA who are considered to be in positions of a permanent nature.

121 Full-Time Noncertified Salaries. Salaries for noncertified personnel whose positions require them to be on the job on school days, through the school year, and for at least the number of hours the schools in the LEA are in session.

122 Part-Time Noncertified Salaries. Salaries for noncertified personnel who occupy positions which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all the school year, and part-time for part of the school year.

124* **Unused Leave for Noncertified Staff.** Amounts paid to employees for unused leave as provided by contract with noncertified personnel or LEA board policy.

125* **Salary in Lieu of Other Fringe Benefits for Noncertified Staff.** Amounts paid to employees in lieu of fringe benefits as provided by contract with noncertified personnel or LEA board policy. Physical exams would be included here.

130 Temporary Salaries—Certified. Full-time, part-time, and prorated portions of the costs for work performed by certified employees of the LEA who are hired on a temporary or substitute basis.

131* **Certified Substitutes' Salaries for Certified Staff.**

133* **Certified Non-periodic Teacher Retirement Compensation.**

139* **Other Certified Temporary Compensation.** Hourly, Daily Rate. (i.e. tutoring would fall here, since not contracted to tutor...it's the teacher choice to regularly or intermittently tutor). Code temporary extra work to object code 140 series.

140 Temporary Salaries—Noncertified. Full-time, part-time, and prorated portions of the costs for work performed by noncertified employees of the LEA who are hired on a temporary or substitute basis.

141* **Noncertified Substitutes' Salaries for Certified Staff.**

142* **Substitutes' Salaries for Noncertified Staff.**

143* **Noncertified Non-periodic Teacher Retirement Compensation.**

149* **Other Noncertified Temporary Compensation.** Hourly, Daily Rate. (i.e. tutoring would fall here, since not contracted to tutor...it's the teacher choice to regularly or intermittently tutor. Student teacher would be coded here).

150* **Overtime Salaries—Noncertified.** Money paid to noncertified employees of the LEA in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under Regular Salaries and Temporary Salaries above.

160* **Salaries for Sabbatical Leave—Certified.** Amounts paid by the LEA to certified employees on sabbatical leave.

170* **Stipends—Certified.** For certified LEA employees only.

171* **Bonus for Certified Staff**. (Confer with Teachers' Retirement whether subject to Teacher Retirement.)

172* **Non-Court judgment Contract Settlement.** Certified employee contract payout per legal agreement-current year expense.

174* **Student Teaching.** Compensation paid to qualified teachers after completion of student teaching and verification of employment by an accredited Oklahoma public school district.

180* **Stipends—Noncertified.** For noncertified LEA employees only.

181* **Bonus for Noncertified Staff.** (Confer with Teachers' Retirement whether subject to Teacher Retirement.)

182* **Non-Court judgment Contract Settlement.** Non-certified employee contract payout per legal agreement-current year expense.

190 Salary/Contractual Compensation.

191* **Salary for Early Retirement.**

192* **Extra Duty/Addenda—Certified**. Voluntary/Extra Duty Contract/Addenda, Contractual Agreement. (i.e. Dept. Chair, club sponsor, etc. - that staff person has agreed to receive per contract or per addenda).

193* **Extra Duty/Addenda Noncertified.** Voluntary/Extra Duty Contract/Addenda, Contractual Agreement. (i.e. Dept. Chair, club sponsor, etc., - that staff person has agreed to receive per contract or per addenda).

194* **Employee Meals Paid by the District.** (Non-Travel).

195* **Salary for Disabilities on Self Insurance.**

196* **Automobiles, Automobile Allowance, Cell Phones, and Travel Stipend.** Taxable use of districts owned vehicles are coded here.

197* **Professional Dues.**

198* **Annuities and Certificates of Deposit (CDs).**

199* **Teacherage (Housing).** Includes utilities and telephone.

200 PERSONNEL SERVICES—EMPLOYEE BENEFITS. Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless is part of the cost of personal service.

210 Group Insurance—Certified Personnel. Included here are all types of group employee insurance plans purchased by the LEA on behalf of its certified employees.

211* **Consolidated Omnibus Budget Reconciliation Act of l986 (COBRA Premiums)—Certified Personnel.** Amounts paid by the LEA as required for COBRA premiums and reimbursed by the resigned employees.

212* **Dental Insurance—Certified Personnel.** Amounts paid by the LEA for the employer's share of group dental insurance premiums for certified personnel as provided by contract or LEA board policy.

213* **Health and Accident Insurance—Certified Personnel.** Amounts paid by the LEA for the employer's share of group health and accident insurance premium for certified personnel as provided by contract or LEA board policy.

214* **Life Insurance—Certified Personnel.** Amounts paid by the LEA for the employer's share of group life insurance premium for certified personnel as provided by contract or LEA board policy.

215* **Long-Term Disability Insurance—Certified Personnel.** Amounts paid by the LEA for the employer's share of group, long-term disability insurance premiums for certified personnel as provided by contract or LEA board policy.

216* **Cancer Insurance—Certified Personnel.** Amounts paid by the LEA for the employer's share of group cancer insurance premium for certified personnel as provided by contract or LEA board policy.

217* **Salary Protection—Certified Personnel.** Amounts paid by the LEA for the employer's share of salary protection insurance premium for certified personnel as provided by contract or LEA board policy.

218* **Vision Insurance—Certified Personnel.** Amounts paid by the LEA for the employer's share of vision insurance premium for certified personnel as provided by contract or LEA board policy.

219* **Death Benefit Insurance—Certified Personnel.** Benefit payment paid to the beneficiary upon death of the insured person.

220 Group Insurance—Noncertified Personnel. Included here are all types of group employee insurance plans purchased by the LEA on behalf of its noncertified employees.

221* **Consolidated Omnibus Budget Reconciliation Act of 1986 (COBRA Premiums)—Noncertified Personnel.** Amounts paid by the LEA as required for COBRA premiums and reimbursed by the resigned employees

222* **Dental Insurance—Noncertified Personnel.** Amounts paid by the LEA for the employer's share of group dental insurance premiums for noncertified personnel as provided by contract or LEA board policy.

223* **Health and Accident Insurance—Noncertified Personnel.** Amounts paid by the LEA for the employer's share of group health and accident insurance premium for noncertified personnel as provided by contract or LEA board policy.

224* **Life Insurance—Noncertified Personnel.** Amounts paid by the LEA for the employer's share of group life insurance premium for noncertified personnel as provided by contract or LEA board policy.

225* **Long-Term Disability Insurance—Noncertified Personnel.** Amounts paid by the LEA for the employer's share of group, long-term disability insurance premiums for noncertified personnel as provided by contract or LEA board policy.

226* **Cancer Insurance—Noncertified Personnel.** Amounts paid by the LEA for the employer's share of cancer insurance premium for noncertified personnel as provided by contract or LEA board policy.

227* **Salary Protection—Noncertified Personnel.** Amounts paid by the LEA for the employer's share of salary protection insurance premium for noncertified personnel as provided by contract or LEA board policy.

228* **Vision Insurance—Noncertified Personnel.** Amounts paid by the LEA for the employer's share of vision insurance premium for noncertified personnel as provided by contract or LEA board policy.

229* **Death Benefit Insurance—Noncertified Personnel.** Benefit payment paid to the beneficiary upon death of the insured person.

230 Social Security Contributions—Certified Personnel. Employer's share of social security paid by the LEA for certified personnel or Medicare tax paid by the LEA for certified personnel.

231* **FICA—Employer's Contribution—Certified Personnel.** Employer's share of social security as required by the Federal Insurance Compensation Act for certified personnel.

232* **Medicare—Employer's Contribution—Certified Personnel.** Employer's share of Medicare as required by the Social Security Administration for certified personnel.

240 Social Security Contributions—Noncertified Personnel. Employer's share of social security paid by the LEA for noncertified personnel or Medicare tax paid by the LEA for noncertified personnel.

241* **FICA—Employer's Contribution—Noncertified Personnel.** Employer's share of social security as required by the Federal Insurance Compensation Act for noncertified personnel.

242* **Medicare—Employer's Contribution—Noncertified Personnel.** Employer's share of Medicare as required by the Social Security Administration for noncertified personnel.

250 Retirement Contributions—Certified Personnel. Employer's share of the Teachers' Retirement System of Oklahoma contributions paid by the LEA.

251* **Retirement—District-Paid—Certified Personnel.** Contributions to the Teachers' Retirement System of Oklahoma to pay the employee's contribution as provided by contract with certified personnel.

252* **Retirement—Federal/Grant Matching—Certified Personnel.** Contributions to the Teachers' Retirement System of Oklahoma for reimbursement for matching funds for employees paid from a grant or federal funds as required by the Teachers' Retirement System of Oklahoma.

253* **Retirement—Employer's Contribution—Certified Personnel.**

255 Other – Retirement Contributions Paid by the District

256* **Employer Contribution Match - Certified Personnel** – District match paid on behalf of the employee. Example: 401(k)

265 Other Retirement Contributions - Non Certified Personnel – Matching funds paid by the district on behalf of the employee.

266* **Employer Contribution Match - Non Certified Personnel** – District match paid on behalf of the employee. Example: 401(k)

260 Retirement Contributions—Noncertified Personnel. Employer's share of the Teachers' Retirement System of Oklahoma contributions paid by the LEA, including the amount paid for employees assigned to federal programs.

261* **Retirement—District-Paid—Noncertified Personnel.** Contributions to the Teachers' Retirement System of Oklahoma to pay the employee's contribution as provided by contract with noncertified personnel.

262* **Retirement—Federal/GrantMatching—Noncertified Personnel.** Contributions to the Teachers' Retirement System of Oklahoma for reimbursement for matching funds for employees paid from a grant or federal funds as required by the Teachers' Retirement System of Oklahoma.

263* **Retirement—Employer's Contribution—Noncertified Personnel.**

270 Other Employee Benefits—Certified Personnel. Certified employee benefits other than those listed above, such as unemployment compensation and workers' compensation.

271* **Unemployment Compensation—Certified Personnel.** Amounts paid by the LEA to provide unemployment compensation for certified personnel as required by statute.

273* **Workers' Compensation—Certified Personnel.** Amounts paid by the LEA to provide workers' compensation insurance for its certified employees as required by statute. There are no employee contributions.

280 Other Employee Benefits—Noncertified Personnel. Noncertified employee benefits other than those listed above, such as unemployment compensation and workers' compensation.

281* Unemployment Compensation—Noncertified Personnel. Amounts paid by the LEA to provide unemployment compensation for noncertified personnel as required by statute.

283* Workers' Compensation—Noncertified Personnel. Amounts paid by the LEA to provide workers' compensation insurance for its noncertified employees as required by statute. There are no employee contributions.

290* Workers' Compensation—Advance Payments—ALL Personnel. Amounts paid for prepayment of workers' compensation for all employees. The expenditure should be coded to certified personnel (Object 273) and noncertified personnel (Object 283), when the information is available.

300 CONTRACTED SERVICES. Amounts paid for professional and technical services rendered by personnel who are not on the payroll of the LEA, and other services which the LEA may purchase. These are services, which by their nature, can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, or accountants.

310* Official/Administrative Services. Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; board of education services; school management support activities; and election, tax assessing, and collecting services. **Can only use Function Codes 2300 Series, 2541, 2542, 2543, 2544, 2511.**

311 Board of Education Services. Services performed by qualified persons to assist the governing body of the LEA in its particular activities. This category includes the specialized services of counseling the body in employing a chief executive officer, election services, and treasurer's activities, except for those treasurers who are district employees.

312 Management Services. Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the LEA. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.

320* Professional-Education Services. Services supporting the instructional program and its administration. Included would be instructional programs, improvement services, instructional services, or student services. **Can only use Function 1000, 2100 Series, 2544, 2330, 2200 Series, 5500.**

321 Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the

teaching process. This category includes curriculum consultants, inservice training specialists, etc., not on the payroll.

322 Instructional Services. Nonpayroll services performed by qualified persons directly engaged in providing learning experiences for students. Included are services of teachers and paraprofessional personnel and performance contract activities.

323 Student Services. Nonpayroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.

330 Other Professional Services. Professional services other than educational supporting the operation of the LEA. Included would be accounting services, architectural services, collective bargaining services, engineering services, medical services, and physical or occupational therapist services.

331* **Accounting Services.** Contracted services for accounting services performed by an outside individual or firm. Example: annual audit by an independent auditor, annual budget or Estimate of Needs would be coded here. Outside treasurer would be coded to object 310.

332* **Architectural Services.** Contracted services for architectural services performed by an individual or firm.

333* **Collective Bargaining Services.** Services of a qualified individual or firm to assist the LEA with negotiations.

334* **Engineering/Surveying Services.** Contracted services for engineering/surveying services by an outside individual or firm.

336* **Medical Services**. Non-payroll services of qualified medical personnel, including, but not limited to, the services of qualified physical or occupational therapists.

337* **Other Professional Services**. Contract service for systems analysts, planners, editors and payments to a paying agent for services rendered.

340* Technical Services**.** Services to the LEA which are not regarded as professional, but require basic scientific knowledge, manual skills, or both. Included are ambulance services, data processing services, officials or security.

341* **Ambulance Services**. Contracted services for ambulance standby for sporting events.

342* **Data Processing Services**. Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency or specialists who are contracted to perform a specific task on a short-time or annual basis.

343* **Game Officials Services**. Contracted services for officials for competitive sports.

344* **Security Services.** Contracted services for off-duty policemen to provide security for LEAs.

345* **Other Competitive Events Officials**. Contracted services for officials for competitive events (i.e., debate judges).

346* **Technology Related Technical Services**.

350 Legal Services. Non-payroll services for legal services performed by an individual, or firm. Can only use function code 2317.

351* **Civil Litigation-Plaintiff.**

352* **Civil Litigation-Defendant.**

353* **Contract Services-Contract Draft & Review.**

354* **General Counsel Services-Board Representation.** Legal opinions and advice given to boards by an attorney they keep on retainer to advise the board with its decision making.

355* **Due Process.** Representation in due process hearings at the district, state or federal level and Constitutional claims.

356* **Employment Law.** Representation in matters involving employment determinations involving, hiring, firing, termination, RIF, etc.

357* **Other Legal Services.** Amounts paid for all other expenses not classified above. (Examples: Telephone charges, photocopies, faxes and postage).

358* **Legal Opinions and Advice Given to Superintendents and Senior Administrative Staff.** Legal opinions and advice given to Superintendents and senior administrative staff by an attorney to assist with decision making.

359* **Professional Employee Training and Development Services.** Services supporting the professional development of school district personnel, including instructional and administrative employees. Included are charges from external vendors to conduct training courses (at either school district facilities or offsite) and other expenditures associated with training or professional development by third-party vendors. All expenditures should be captured in this account regardless of the type or intent of the training course or professional development activity.

360 Educational Management. Expenditures for goods or services provided by a **MANAGEMENT ORGANIZATION ONLY.**

361* **Certified Salaries-Regular and Certified Substitutes (Reference 110s and 131 for a detailed description).**

362* **Certified Salaries Extra Duty (Reference 133, 139, 170, 171, 192 for a detailed description).**

363* **Noncertified Salaries (Reference 120s, 140s, 150, 180, 181, 193 for a detailed description).**

364* **Certified Employee Benefits (Reference 210s, 230s, 250s, 270s for a detailed description).**

365* **Noncertified Employee Benefits (Reference 220s, 240s, 260s, 280s for a detailed description).**

366* **Management Services (Reference 310s for a detailed description).**

367* **Professional-Education Services (Reference 320s for a detailed description).**

368* **Accounting Services (Reference 331 for a detailed description).**

369* **Other Professional Services (Reference 332-339 for a detailed description).**

370* **Data Processing Services (Reference 342 for a detailed description).**

371* **Technology Related Technical Services (Reference 346 for a detailed description).**

372* **Other Technical Services (Reference 341, 343-345 for a detailed description).**

373* **Legal Services (Reference 350s for a detailed description).**

374* **Utility Services (Reference 411, 530, 624, 627 for a detailed description).**

375* **Cleaning Services (Reference 420s for a detailed description).**

376* **Repair and Maintenance Services (Reference 430s for a detailed description).**

377* **Rental Services-Equipment (Reference 441-442, 444-449 for a detailed description).**

378* **Rental Services-Land and Building (Reference 443 for a detailed description).**

379* **Construction Services (Reference 450 for a detailed description).**

380* **Student Transportation (Reference 510 for a detailed description).**

381* **Insurance (Reference 520s for a detailed description).**

382* **Advertising (Reference 540 for a detailed description).**

383* **Printing & Binding (Reference 550 for a detailed description).**

384* **Tuitions (Reference 560s for a detailed description).**

385* Food Service Management (Reference 570 for a detailed description).

386* Staff Travel (Reference 580 for a detailed description).

387* General Supplies (Reference 610s for a detailed description).

388* Fuel Costs (Reference 621, 622, 623, 625, 626 for a detailed description).

389* Food and Milk (Reference 630 for a detailed description).

390* Books (Reference 641, 643, 644 for a detailed description).

391* Periodicals (Reference 642, 645, 646, 647, 648 for a detailed description).

392* Durable Supplies (Reference 650s for a detailed description).

393* Land and Improvements (Reference 710s for a detailed description).

394* Buildings (Reference 720s for a detailed description).

395* Capital Equipment (Reference 730s for a detailed description).

396* Vehicles (Reference 760s for a detailed description).

397* Dues and Fees (Reference 810 for a detailed description).

398* Staff Registration and Tuition (860 for a detailed description).

400 PURCHASED PROPERTY SERVICES. Services purchased to operate, repair, maintain, and rent property owned or used by the LEA. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

410* Utility Services. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage are included here. Telephone, internet services, and postage are not included here, but will be recorded under Communications, Object 530.

411 Water/Sewer Services (Non-energy). Expenditures for water/sewage utility services from a private or public utility company.

420* Cleaning and Laundry Services. Services purchased for cleaning services not provided directly by the LEA personnel.

421 Custodial Services. Expenditures to an outside contractor for custodial services.

423 Disposal Services. Expenditures for garbage pickup and handling not provided by LEA personnel. Shredding services would be coded here.

424 Extermination Services. Expenditures for extermination services not provided by LEA personnel.

425 Laundry Services. Expenditures for laundry not provided by LEA personnel.

426 Lawn-Care Services. Expenditures for lawn and grounds upkeep, minor landscaping, nursery services, and the like, not provided by LEA personnel.

427 Snow-Plowing Services. Expenditures for snow removal not provided by LEA personnel.

429 Other Cleaning Services.

430 Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by LEA personnel. This includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovation, and remodeling are not included here, but are considered under Property (700 series).

431* **Non-Technology Services.**

432* **Technology Services.**

433* **Cooling Services.**

434* **Electrical Services.**

435* **Heating Services.**

436* **Office Machine Services.**

437* **Plumbing Services.**

438* **Other Building & Groundskeeping Services.**

439* **Other Equipment and Vehicle Services.**

440 Rental Services**.** Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the LEA. This includes bus and other vehicle rental when operated by LEA personnel, lease of data processing equipment, and similar rental agreements. Interest for lease/purchase agreements are to be coded under Object 834. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under purchased services. Items coded here **<u>will not</u>** be owned by the district.

441* **Film/Video Services.**

442* **Equipment and Vehicle Services.**

443* **Land and Building Services.**

444* Rental of Computers and Related Equipment.

445* Uniform Services.

446* Food Storage Services.

449* Other Rentals or Lease Services.

450* Construction Services—Outside Contractors. Includes amounts for constructing, renovating, and remodeling paid to contractors.

451 Cooling-System Services.

452 Electrical-System Services.

453 Heating- and Cooling-System Services.

454 Heating-System Services.

455 Masonry, Concrete, and Plastering Services.

456 Painting and Glazing Services.

457 Plumbing-System Services.

458 Roofing Services.

459 Other Construction Services.

490* Other Purchased Property Services. Purchased property services which are not classified above.

500 OTHER PURCHASED SERVICES. Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from professional and technical services or property services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

510 Student Transportation and Travel Services. Expenditures for transporting students to and from school and other activities. This category also includes out-of-district travel for students such as lodging and other expenses associated with out-of-district student travel.

511* Student Transportation Services by another District within the State. Expenditures to LEAs for the purpose of transporting students to school.

512* Student Transportation Services by another District Outside the State. Expenditures to LEAs outside the state of Oklahoma for the purpose of transporting students to school.

513* Student Transportation Services by Outside Agency or Person. Included here are expenditures to individuals who transport themselves or to parents who

transport their own children for reimbursement of transportation expenses. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Object 440, Rentals or Lease Services.

515* Student Out-of-District Travel—Lodging Services.

516* Student Out-of-District Travel—Meal Services.

520 Insurance Services (other than object series 200, employee benefits). Expenditures for all types of insurance coverage, including property, liability, and fidelity. Insurance for group health is not charged here, but is recorded under object series 200.

521* Fleet Insurance. Premiums paid for all types of insurance for all rolling stock, except student transportation vehicles.

522* Liability Insurance. Premiums for insurance coverage of the LEA, its officers or employees, against losses resulting from judgments awarded. Also recorded here are any expenditures made in lieu of liability insurance.

523* Property Insurance. Expenditures for all forms of insurance covering the loss of, or damage to, property of the LEA from fire, theft, storm, or any other cause. Also recorded here are costs of appraisals of property for insurance purposes.

524* Student Transportation Vehicle Insurance. Premiums paid for all types of insurance for all student transportation vehicles.

525* Surety Bonds. Fidelity bond premiums are expenditures for any bond guaranteeing the LEA against losses resulting from the actions of the treasurer, activity fund custodian, employees, or other persons of the system. Also recorded here are any expenditures (not judgments) made in lieu of fidelity bonds.

529* Other Insurance Services. Expenditures for any other type of insurance coverage not specifically listed above. Group health insurance is not recorded here, but is recorded under object series 200.

530* Communication Services. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications service to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications service to establish or maintain postage machine rentals, postage, express delivery services, or couriers. This includes licenses and fees for services such as subscriptions to research materials over the internet (such as downloads). (Expenditures for software and software subscriptions should be coded to objects 653, if the software was not capitalized; or 734, if the software is eligible for capitalizations as determined).

540* Advertising. Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These

expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or public relation services are not recorded here, but are charged to professional services.

550* **Printing and Binding.** Expenditures for job printing and binding usually according to specifications of the LEA, such as directories, handbooks, and reports. This includes the design and printing of forms and posters, as well as printing and binding of LEA publications. Preprinted standard forms are not charged here, but are recorded under supplies and materials.

560 Tuitions. Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.

561* **To Other LEAs Within the State (Excluding Charter Schools).** Tuition paid to other school districts, excluding charter schools, within the state. Include tuition expenditures made to Education Service Agencies. Report tuition to charter schools within the state in object 564.

562* **To Other LEAs Outside the State (Including Charter Schools).** Tuition paid to other school districts, including charter schools and education service agencies, outside the state.

563* **To Private Schools.** Tuition paid to private schools within the state and outside the state.

564* **To Charter Schools within the State.** Tuition paid to charter school agencies within the state

566* **Voucher Payments to Private Schools and to Other School Districts Outside the State.** Voucher payments to private schools both in-state and out-of-state, and voucher payments to other school districts outside the state.

567* **Voucher Payments to School Districts, including Charter Schools within the State.** Voucher payments to school districts within the state and to charter schools within the state.

570* **Food Service Management.** Expenditures for the operation of a local food service facility by other than employees of the LEA. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor, and equipment would be charged to the appropriate object code.

580* **Staff Travel.** Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LEA. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. This series would also include travel for all paid employees of the LEA, as well as board members as nonpaid employees.

581 In-District Travel.

582 Out-of-District Travel.

590 Inter-educational, Interagency Purchased Services. Purchased services other than those described above. Any inter-district payments other than tuition or transportation should be classified here. This code identifies other payments for services made between a school district and other governmental entities. This code should be used so that all inter-district payments can be eliminated with consolidating reports from multiple school districts at state and federal levels.

591* Services Purchased from another LEA or Educational Services Agency within the State. Payments to another school district within the state for services rendered, other than tuition and transportation fees.

592* Services Purchased from another LEA or Educational Services Outside the State.

599* Other Purchased Services. (Expenditures for the storage and delivery of commodities paid to the Department of Human Services would be included here).

600 SUPPLIES. Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substance.

610 General Supplies. Expenditures for all expendable supplies with an acquisition cost of less than $5,000 and used within a short period of time (except those listed in Objects 620, 630, 640, 660, and 670) for the operation of an LEA, including freight and cartage. If it is a durable supply with a cost of less than $5,000, but a life span greater than one year, use Object 650 series. If the acquisition cost is more than $5,000, use Object 730 series.

611* Copy Supplies. Expenditures for letterhead, bond-type paper, copy paper, construction paper, and butcher paper used for office and instruction and toners and copy machine fluids, etc.

612* Automotive and Bus Supplies. Expenditures for lubricants, parts, tires, etc.

614* Testing Supplies and Materials.

615* Films, Videos, Audio Tapes, and Audiovisual Supplies.

616* Health, First-Aid and Hygiene Supplies.

617* Kitchen Products and Supplies. Expenditures for paper plates, cups, napkins, aluminum foil, waxed paper, and other paper and Styrofoam products.

618* Cleaning, Maintenance and Groundskeeping Supplies. Expenditures for custodial supplies, cleaning products, chemicals, and small parts. (Ex. Spark plug, fuel filter, air filter, weed eater line, fuel cap, electrical outlets, switches, and cover plates).

619* General Supplies. Board Games, Book Covers, Crayons, Erasers, Flash Cards, Highlighters, Paperclips, Pencils, Pens, Posters, Rubber bands, Staples, etc.

620 Energy. Expenditures for energy including gas, oil, coal, gasoline, and services received from public or private utility companies. Water/sewer is not recorded here, but under Object 411, Utility Services.

621* Bottled Gas/Liquefied Petroleum Gas (LPG).

622* Coal.

623* Diesel.

624* Electricity.

625* Gasoline.

626* Oil.

627* Natural Gas.

630* Food and Milk. Expenditures for food and food-related expenses. Include adjustments to inventories reported on a consumption basis.

631 Food—Warehouse/Direct Purchase (except produce and bread products). Expenditures for the purchase of food for distribution to sites at the time of purchase or at a later date.

632 Milk—Warehouse/Direct Purchase. Expenditures for the purchase of milk for distribution to sites at the time of purchase or at a later date.

633 Produce—Warehouse/Direct Purchase.

634 Bread Products.

639 Other Food Costs. Expenditures for processing food would be included.

640 Books and Periodicals. Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of electronic books, workbooks, textbook binding, or repairs. Also recorded here are costs of binding or other repairs to school library books.

641* Books (eBooks)

642* Periodicals (includes professional publications).

643* State-Adopted Textbooks/Workbooks.

644* Supplemental Textbooks (Non-State Adopted).

645* Workbooks.

646* Binding and Repair.

647* **Newspapers.**

648* **Magazines.**

650 Durable Supplies: Items **with an acquisition cost of less than $5,000 and a life span of greater than one year.**

651* **Appliances/Furniture/Fixtures.**

652* **Audiovisual.**

653* **Supplies-Technology Related.** Technology related supplies include supplies that are typically used in conjunction with technology related hardware, software and software subscriptions. Some examples are, CDs, flash or jump drivers, parallel cables, and monitor stands. E-readers, including kindles, and iPads, which fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730).

655* **Instruments.**

656* **Machinery/Machines.** Examples: Adding Machine, Buffer, Compressor, Farm Implements, Laminator, etc.

657* **Uniforms.**

658* **Adaptive Supplies.**

659* **Firearms and Ammunition.**

660* **Merchandise Purchased for Resale—Non Fund Raiser.** LEA may identify types of merchandise purchased.

670* **Merchandise Purchased for Resale—Fund Raiser.** LEA may identify types of merchandise purchased.

680 Student and Staff Expenditures. If the acquisition cost is more than $5,000, use Object 730 series.

681* **Co-Curricular.** Academic programs for credit grades. Examples: Cover Slips, Lab Supplies (beakers, burets, hydrometers, microscope, petri dishes, pipets, Spinners, vials, etc.…), Food for Instruction, (Home Economics, 21st Century).

682* **Awards, Gifts, Decorations, Regalia, and Refreshments.**

683* **Extracurricular Supplies.** Academic programs that are **NOT** for credit grade. **Can only use Function Code 2199 and 3300.**

700 PROPERTY. Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and replacement of equipment. **Object Code 710 and 720 does not need to meet the acquisition cost/capitalization threshold of $5,000.**

710* **Land and Improvements.** Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to Objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the LEA. **Object Code 710 does not need to meet the acquisition cost/capitalization threshold of $5,000.**

711 Athletic Areas.

712 Curbing and Streets.

713 Land.

714 Landscaping.

715 Parking.

716 Playground Improvements.

717 Sidewalks.

719 All Other Improvements.

720* **Buildings.** Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. This code should not be used to record routine maintenance expenditures. NOTE: Expenditures for the contracted construction of buildings, for major permanent structural alterations, or for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are recorded under Object 450. Buildings built and alterations performed by the LEA's own staff should be coded here. Salaries for construction by the LEA's own staff are charged to object series 100 or 200. Equipment purchased to be used for construction by the LEA's own staff will be coded to Object 730, as appropriate. (The following are inclusive to the purchase of a building and to make it habitable.) **Object Code 720 does not need to meet the acquisition cost/capitalization threshold of $5,000.**

722 Electrical System.

723 Heating and Cooling System.

725 Masonry, Concrete, and Plastering.

726 Painting and Glazing.

727 Plumbing System.

728 Roofing.

729 Other Buildings.

730 Equipment and Capital Expenditures. Expenditures for the initial, additional, and replacement items of equipment and capital expenditures or for lost or stolen equipment **with an acquisition cost of $5,000 or more, and a life span of greater than one year.**

731* Appliances/Furniture/Fixtures

732* Audiovisual.

733* Technology-Related Hardware. Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and devices. Technology related supplies should be coded to object code 653, Supplies—Technology Related.

734* Technology Software. Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software and software subscriptions that meet the standards for classification as a supply should be coded to object code 653, Supplies—Technology Related.

735* Instruments.

736* Machinery.

737* Uniforms.

738* Adaptive Equipment.

739* Security Equipment. May include but not be limited to metal detectors, security cameras, scanners, fire arms and other protective equipment.

760* Vehicles. Expenditures for the initial, additional, and replacement items of equipment used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans.

761 Automobiles.

762 Buses.

763 Tractors.

764 Trucks.

765 Vans.

766 Trailers.

769 Other Vehicles.

790* Depreciation and Amortization. The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is appropriated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

800 OTHER OBJECTS. Amounts paid for goods and services not otherwise classified.

810* Dues and Fees. Expenditures or assessments for district membership in professional or other organizations, late payment fees charged to a district or bank service charges.

820* Judgments against the LEA. Expenditures from current funds for all judgments against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as a result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

830 Debt-Related Expenditures.

831* Redemption of Principal. Outlays from current funds to retire serial bonds.

832* Interest (Coupons). Expenditures for interest or coupons on bonds or notes.

833* Interest on Non-Payable Warrants. Expenditures for interest on non-payable warrants.

834* Interest on Lease Purchase Expenditures.

840* Contingency (for budgeting purposes only). This account is provided for budgeting appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object classification.

850* Game Contracts and Guarantees. Expenditures for competitive athletics contractual arrangements.

860* Staff Registration and Tuition. Expenditures for registration and/or tuition necessary to attend or participate in professional conventions, seminars, and/or university classes.

870* County Assessments/Revaluation Fees. Expenditures assessed to the LEA by the county excise board pro rata by district for revaluation of real property by the county assessor.

880* **Student Aid Payments/Scholarships.**

881* **Donations.**

885* **Student Certification and License Testing**. Payment for trade-specific certifications & licenses for student. (**Career Tech Only – Mid-Del 55 I052)**.

890* **Refund of Prior Year's Revenue.** Refunds of prior year's revenues are charged to this account.

900 OTHER USES OF FUNDS. This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA, but require budgetary or accounting control. These include housing authority obligations, and fund transfers.

920* **Housing Authority Obligation.** Outlays from current funds to satisfy housing authority obligations of the LEA. A public school housing authority is a public corporation having power to issue authority bonds for public school purposes, construct public school buildings, lease public school buildings to local public school administrative units, or transfer title to such units.

930* **Reimbursement.** Lost book refunds would be coded here.

950* **Change/Cash.** Expenditures for cash necessary to make change for various school activities and functions.

960* **Petty Cash.** Expenditures for a sum of money to be set aside in the activity fund for the purpose of paying small obligations via check for which the issuance of a purchase order and warrant would be too expensive and time consuming.

970* **Intrafund Transfers.** Expenditures for transactions conveying money within a fund between one account and another account. Indirect cost entitlement should be coded here.

980 Taxes. Includes fuel tax paid by the LEA and sales tax collected by the LEA on items purchased for resale.

981* **Fuel Tax.** Fuel taxes currently paid by the LEA.

982* **Sales Tax.** Expenditures for sales taxes collected by the LEA on items purchased for resale.

PROGRAM EXPENDITURE DIMENSION DEFINITIONS

Program dimension is required to be used with Functions 1000 and 2330. Program dimension may be used with any other function for tracking purposes.

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nine broad program areas are identified: regular programs, special programs, vocational programs, other instructional programs, continuing education programs, community services programs, all instructional programs, and athletic programs. An undistributed expenditures category is added to accumulate expenditures that cannot be charged to one of the programs, but can be allocated later by an indirect cost allocation process.

The program dimension provides the LEA the framework to classify expenditures by program to determine cost.

000* SERIES—UNDISTRIBUTED EXPENDITURES (FOR ALL FUNCTIONS EXCEPT 1000 and 2330). All charges which are not readily assignable directly to a program are classified. For program-costing purposes, the charges to functions in the 1000, 2000, and 3000 series and this account may be attributed indirectly to instructional, community service, and enterprise programs. Charges to function series 4000 and 5000 using this program code normally are not allocated to other programs.

001* Charter School Closure Reimbursement Revolving Fund (CSCRRF) – Only to be used by Charter Schools and Charter School Sponsors.

100* REGULAR PROGRAMS (Elementary-Secondary). Instructional activities that provide students in Grades Pre-K through 12 with learning experiences to prepare them for activities as citizens, family members, and nonvocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps. (Assign grade level subseries as needed by district to roll to bold).

107 Pre-kindergarten (Half Day).
108 Pre-kindergarten (Full Day).
109 Transitional Kindergarten (Half Day).
110 Transitional Kindergarten (Full Day).
111 Kindergarten (Half Day).
112 Kindergarten (Full Day).
113 Transitional First Grade (K to 1st).
114 First Grade.
115 Transitional Second Grade (1st to 2nd).
116 Second Grade.
117 Transitional Third Grade (2nd to 3rd).
118 Third Grade.
119 Transitional Fourth Grade (3rd to 4th).
120 Fourth Grade.
121 Fifth Grade.
122 Sixth Grade.
123 Seventh Grade.
124 Eighth Grade.
125 Ninth Grade.
126 Tenth Grade.
127 Eleventh Grade.
128 Twelfth Grade.

200 SPECIAL PROGRAMS. Instructional activities primarily for students having special needs. The special programs include pre-kindergarten, kindergarten, elementary, and secondary services for the gifted and talented, special education students with disabilities, bilingual students, and special programs for other types of students.

239* All Special Education Programs. Instructional activities for districtwide special education programs.

250 GIFTED AND TALENTED. Instructional activities for those special instructional programs, supportive services, unique educational materials, learning settings, and other educational services which differentiate, supplement, and support the regular educational program in meeting the needs of the gifted or talented child.

251* Gifted Program.

252* Advanced Placement.

260 ADVANCEMENT VIA INDIVIDUAL DETERMINATION (AVID). Designed to increase school wide learning and performance. To accelerate student learning, uses research based methods of effective instruction, provides meaningful and motivational professional development from elementary through postsecondary college.

261* AVID. Middle/High School Education. 1st year grant.

262* AVID. Elementary Education. 1st year grant.

263* AVID. Middle/High School Education. 2nd year grant.

264* AVID. Elementary Education. 2nd year grant.

265* AVID. Middle/High School Education. 3rd year grant.

266* AVID. Elementary Education. 3rd year grant.

270 STAFF DEVELOPMENT.

271* Development of Core Curriculum. Development of competencies in core curriculum areas and effective instruction.

272* Racial and Ethnic. Component on multicultural education that reflects the racial, religious, ethnic, and cultural diversity of the United States of America.

273* Outreach to Parents, Guardians, or Custodians of Students. Component on outreach to parents, guardians, or custodians of students.

274* Noninstructional Training. Other noninstructional training, but not limited to; CPR, or Bloodborne pathogens.

275* Child Abuse and Neglect. Teacher training on recognition and reporting of child abuse and neglect.

277* Teacher Leader Effectiveness (TLE). Training to improve student growth and achievement by effective teaching and learning practices.

280 VIRTUAL SCHOOL PROGRAMS

281* **Virtual Education.** Provides instruction in a learning environment where teacher and student are separated by time or space, or both, and the teacher provides course content through the use of methods such as course management applications, multimedia resources, the internet, and videoconferencing. Students receive the content and communicate with the teacher via the same technologies.

300 VOCATIONAL PROGRAMS. Instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

310 SECONDARY VOCATIONAL PROGRAMS (COMPREHENSIVE SECONDARY SCHOOL).

311* **Agriculture Education.** Instructional activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally related occupations.

312* **Marketing Education.** Instructional activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer.

313* **Health Occupations.** Instructional activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.

314* **Family and Consumer Sciences.** Instructional activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life, and to home economics occupations.

315* **Science, Technology, Engineering, and Mathematics.**

316* **Business and Computer Technology.** Instructional activities that prepare, upgrade, or retrain students for selected office occupations.

317* **Technology Education.** Instructional activities that prepare students for job opportunities in a specialized field of technology.

318* **Trades and Industrial Occupations.** Instructional activities that prepare students for initial employment in a wide range of trade and industrial occupations.

319* **Other Vocational Programs—Comprehensive High School.** Instructional activities for comprehensive high school vocational programs that cannot be readily identified by one of the various categories listed above.

320* **OTHER VOCATIONAL PROGRAMS.** Other instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

330* **CARL PERKINS - Academic Integration.**

331* **CARL PERKINS - Work-based Learning.**

332* **CARL PERKINS - Use of Technology.**

333* CARL PERKINS – Professional Development. Industry Involvement and Technology Training.

334* CARL PERKINS - Guidance and Counseling.

335* CARL PERKINS - Career Awareness.

336* CARL PERKINS - Recruitment and Retention.

337* CARL PERKINS - Evaluation.

338* CARL PERKINS - Workforce Partnerships.

339* CARL PERKINS - Services and Activities: High Skill, High Wage, In-Demand.

340* CARL PERKINS - Secondary and Postsecondary.

390* CARL PERKINS - Technology Programs-Districtwide.
Instructional activities for all districtwide Career-Technology programs that cannot be readily identified by the various categories listed above.

399* CARL PERKINS (55I052, Mid-Del use only).

400 OTHER INSTRUCTIONAL PROGRAMS. Instructional activities that provide students in Grades Pre–K through 12 with learning experiences not included in the Program codes 100, 200, 300, or 800.

410* BILINGUAL ENGLISH FOR SPEAKERS FOR OTHER LANGUAGES (ESOL).

420 SPECIAL NEEDS PROGRAMS.

421* In-School Suspension. Instructional services and activities for those students outside the regular instructional program but housed within the same operational unit and under the direction of the site administrator.

422* Homebound. When an acute or chronic health condition makes it impossible for the child to attend regular classes, this program permits temporary instruction for the child outside the school setting.

423* Foster Care.

424* Remedial. Instructional activities designed to correct faulty study habits and raise the level of a student's general competence.

425* Homeless. Activities designed to meet the needs of homeless children and youth with the district.

426* Ace Remediation.

427* Reading Sufficiency.

428* Oklahoma Future Native Leaders Project

429* Disadvantaged/Deprived (At-Risk Students). Instructional activities designed to meet the needs of students who are unable to exhibit educational skills of comparable students. This may be caused by frequent moves, cultural

differences, language barriers, or economic limitations, as well as other negative factors. This would not include educational problems related to a student's special education needs.

430* **Alternative Education.** Instructional activities for students who are in educational programs affiliated with the LEA.

431* **Striving Reader Birth – Age 5.**

432* **Striving Reader Grades K-5.**

433* **Striving Reader Grades 6-8.**

434* **Striving Reader Grades 9-12.**

435* **Reading Intervention Initiatives (Oklahoma Education Lottery Trust Fund)**. To improve the quality of literacy instruction as well as literacy skills by implementing prekindergarten-through-third grade reading intervention initiatives.

436* **STEM – (Oklahoma Education Lottery Trust Fund). S**ubject-specific learning, logical reasoning, and collaboration skills to prepare students for college in the fields of science, technology, engineering, and mathematics.

437* **Grants from the education stabilization funds provided by the Coronavirus Aid, Relief and Economic Security (CARES) Act.** To address issues related to COVID-19. Elementary and Secondary School Emergency Relief (ESSER) Fund.

438* **Grants from the education stabilization funds provided by the Coronavirus Aid, Relief and Economic Security (CARES) Act.** To address issues related to COVID-19. Governor's Emergency Education Relief (GEER) Fund

440 SUMMER SCHOOL. Instructional activities for students during the period between the end of the regular school term and the beginning of the next regular school term.

441* **Elementary.** Instructional activities for elementary students during the period between the end of the regular school term and the beginning of the next regular school term.

442* **Secondary.** Instructional activities for secondary students during the period between the end of the regular school term and the beginning of the next regular school term.

480 OTHER INSTRUCTIONAL PROGRAMS. All other instructional activities that provide students with learning experiences that cannot be categorized in those programs specifically listed above or in Programs 100, 200, 300, 500, 600, or 800.

481* **Oklahoma AWARE – Mental Health Services Programs (West Region).**

482* **Oklahoma AWARE – Mental Health Services Programs (East Region).**

483* **Oklahoma AWARE – Mental Health Services Programs (South Region).**

484* **American Rescue Plan (APR) – Homeless I (State set aside).**

485* **American Rescue Plan (APR) – Homeless II (State set aside).**

491* Oklahoma Cares.

492* 21st Century Community Learning Grants.

493* Extended Day. Activities pertaining to the provision of programs for additional instructional care of children in an extended day program.

494* School Reform (Schoolwide Programs under Every Student Succeeds Act).

495* District Set Aside for Federal Programs.

496* Well Rounded Education Opportunities.

497* Safe and Healthy Students.

498* Effective Use of Technology.

499* Title IV, Part F, Oklahoma School Climate Transformation Project.

500 CONTINUING EDUCATION PROGRAMS. Instructional activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults.

510 ADULT EDUCATION. Instructional activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults who, having incomplete or interrupted formal schooling, have accepted adult roles and responsibilities. Programs include activities to foster the development of fundamental tools of learning; prepare students for a postsecondary career; prepare students for postsecondary education programs; upgrade occupational competence; prepare students for a new or different career; develop skills and appreciation for special interests; or to enrich the aesthetic qualities of life.

511* Adult Basic Education. Instructional activities concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need this knowledge and these skills to raise their level of education to increase self-confidence and/or self-determination, to prepare for an occupation, and to function more responsibly as citizens in a democracy.

512* Adult Basic Education/GED Testing. GED testing only, such as examiner or required technology.

519* Adult Basic Education/Career Tech Only. Administrative cost incurred in implementation of the federal awards.

530* OCCUPATIONAL EDUCATION. Instructional activities concerned with the skills and knowledge required to prepare learners for immediate employment in an occupation or cluster of occupations. (This type of program is the same as that for secondary or junior college students, but differs in that adults are the students served).

540* UPGRADING IN CURRENT OCCUPATION. Instructional activities concerned with skills and knowledge designed primarily to extend or update workers' competencies for occupations in which they are directly employed.

550* RETRAINING FOR NEW OCCUPATION. Instructional activities concerned with the skills and knowledge required for preparation for employment in a new and different occupation.

560* **SPECIAL INTEREST.** Instructional activities concerned with skills and knowledge required to prepare adults for a subordinate occupation in addition to their vocation. Such programs also may be called vocational programs.

570* **LIFE ENRICHMENT.** Instructional activities concerned with skills and knowledge designed primarily for enjoyment without regard to vocation.

580* **FULL-TIME ADULT EDUCATION.** Instructional activities for adults attending day or night programs on a regular basis.

590* **SHORT-TERM ADULT EDUCATION.** Instructional activities concerned with developing skills and knowledge for adults with regard to vocation.

600 COMMUNITY SERVICES PROGRAMS. Activities which are not directly related to the provision of educational services in an LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole or some segment of the community.

610* **COMMUNITY RECREATION.** Activities concerned with providing recreation for the community as a whole, or for some segment of the community. Included are such staff activities as organizing and supervising playgrounds, swimming pools, and similar programs.

620* **CIVIC SERVICES.** Activities concerned with providing services to civic affairs or organizations. This program area includes services to parent-teacher association meetings, public forums, lectures, and civil defense planning.

630* **PUBLIC LIBRARY SERVICES.** Activities pertaining to the operation of public libraries by an LEA, or the provision of library services to the general public through the school library. Included are such activities as budgeting, planning, and augmenting the library's collection in relation to the community, and informing the community of public library resources and services.

640* **CUSTODY AND CHILD-CARE SERVICES.** Activities pertaining to the provision of programs for the custodial care of children in residential day schools, or child-care centers which are not part of, or directly related to, the instructional program, and where the attendance of the children is not included in the attendance figures for the LEA.

650* **WELFARE ACTIVITIES.** Activities pertaining to the provision of personal needs of individuals who have been designated as needy by an appropriate governmental entity. These needs include stipends for school attendance, salaries paid to students for work performed (whether for the LEA or for an outside concern), and for clothing, food, or other personal needs.

660* **NONPUBLIC SCHOOL PROGRAMS.** Activities for students attending a school established by an agency other than the state, a subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. The services consist of such activities as those involved in providing instructional services, attendance and social work services, health services, and transportation services for nonpublic school students.

690* **OTHER COMMUNITY SERVICES.** Activities provided to the community which cannot be classified under the other Program 600 series.

700* **CHILD NUTRITION PROGRAM.** Assists school districts in providing quality nutrition programs that promote life-long healthful living while providing nutritious meals each day that prepare children for learning.

800* **ATHLETIC PROGRAMS.** School-sponsored activities, under the guidance and supervision of LEA staff that provide opportunities for students to pursue various aspects of physical education. Name and number to be locally assigned by LEA. Reminder: Assign a separate project and/or program code for individual girls' athletic programs; girls' softball separate from boys' baseball, girls' volleyball separate from boys' volleyball, etc.

900* **NON–ATHLETIC PROGRAMS.** Activities that add to a student's educational experience, but are not related to educational activities, such as student government, clubs, and honors societies. Expenditures for instructional purposes (function 1000) for classes, band, drama, choir, use Program 100. Name and numbers locally assigned.

SUBJECT DIMENSION DEFINITIONS

Subject dimension may be used with any function for tracking purposes

0000* NONSUBJECT

PRE– KINDERGARTEN THROUGH 8TH GRADE

Self–Contained Grade Codes

1010 Pre– kindergarten

1012* Pre–Kindergarten (half day)

1013* Pre–Kindergarten (full day)

1020 Kindergarten

1023* Kindergarten (half day)

1024* Kindergarten (full day)

1021* Transitional Kindergarten (half day)

1022* Transitional Kindergarten (full day)

1040 Transitional/Developmental, Grades

1041* Transitional First Grade

1042* Transitional Second Grade

1043* Transitional Third Grade

1044* Transitional Fourth Grade

1050* Elementary Education (Self–Contained Grade Codes)

1051 First Grade

1052 Second Grade

1053 Third Grade

1054 Fourth Grade

1055 Fifth Grade

1056 Sixth Grade

1057 Seventh Grade

1058 Eighth Grade

1060* High School Special Education (Self–Contained Grade Codes must be used with Program 239)

1061 Single Grades or Multigrades 9–12

1110* English Language Arts

1134 English Language Arts Remediation

1114 Language Arts

1132 Reading

1115 Spelling/Vocabulary

1120* Speech (Not Speech Therapy)

1125 Speech

1140* Library Science

1145 Library Science

1150* Newspaper/Yearbook

1155 Newspaper/Yearbook

1164* Family and Consumer Science

1165 Family and Consumer Science

1167 Life Management

1169 Personal Development

1168 Teen Ecology

1170* Fine Arts

1173 Art

1195 Band

1186 Dance

1189 Drama

1183 General Music

1184 Music Appreciation

1196 Music History

1197 Orchestra

1187 Vocal Music

1200* Humanities

1207 Humanities

1220* Technology Education/Industrial Arts

1324 Computer / Technical Ed

1224 Technology Education/Industrial Arts

1310* English as a Second Language

1313 English Language Learners

1320* Computer Science

1321 PK-2 Computer Science

1323 3-5 Computer Science

1326 6-7 Computer Science

1328 Exploring Computer Science (8)

1330* Keyboarding

1337 Computer Applications

1336 Computer / Tech Literacy

1335 Keyboarding

1340* Health/Nutrition

1343 Health/Nutrition

1350* Careers/Exploration

1354 Careers/Exploration

1360* Physical Education

1370 Competitive Athletics

1363 Physical Education

ADDITIONAL SUBJECTS

1384* Academic Achievement (Elementary Only, Secondary Use 2725)

1387* Academic Team (Elementary Only, Secondary Use 2735)

1385* Character Education (Elementary Only, Secondary Use 2745)

1386* Communication Skills (Elementary Only, Secondary Use 2750)

1383* LEAP (Leadership Educational Achievement Program) Grades 5-8 (Elementary Only, Secondary Use 2760)

1388* Resource Teacher (Must Have Student Counts & Not the Teacher of Record)

1450* Personal Financial Literacy

1451 Personal Financial Literacy

2100* World Languages Other Than English

2192 American Sign Language

2172 Chinese

2122 French

2142 German

2127 Italian

2147 Japanese

2152 Latin

2182 Native American Language

2162 Russian

2132 Spanish

2200* Mathematics

2234 Math Remediation

2204 Mathematics

2217 Pre–Algebra

2250* Science

2254 General Science

2266 6th Grade Science

2276 7th Grade Science

2286 8th Grade Science

2300* Social Studies

2303 Civics

2305 PK-5 Social Studies

2317 6th Grade World Geography - Western Hemisphere

2318 7th Grade World Geography - Eastern Hemisphere

2319 8th Grade US History and Government (to1887)

2357 History of Religion

9th GRADE THROUGH 12th GRADE

BUSINESS AND COMPUTER EDUCATION

2400* Business Education

2401 Accounting I

2402 Accounting II

2403 Business Communications

2404 Business Computer Applications

2405 Business English

2406 Business Law/Education

2407 Business Machines

2408 Business Mathematics

2409 Business Organization and Management

2410 Careers/Exploration

2411 Consumer Economics/Education

2425 Consumer Law

2412 Economics (Business)

2417 Finance (Not for Personal Finance Literacy)

2413 General Business

2414 Information Processing

2415 Introduction to Business Technology I

2416 Introduction to Business Technology II

2418 Marketing

2419 Office/Secretarial Procedures

2420 Recordkeeping

2424 Word Processing

2500* Computer Science and Technology Education

2511 Advanced Programming

2551 Computer Applications I

2552 Computer Applications II

2531 Computer Science I

2532 Computer Science II

2512 Cybersecurity

2557 Desktop Publishing

2556 Web Design

Computer Science and Technology Education – Electives

2553 Keyboarding

ADDITIONAL SUBJECTS

2700 Additional Subjects

1450* Personal Financial Literacy

1451 Personal Financial Literacy

2725* Academic Achievement (Secondary Only, Elementary Use 1384)

2770* Academic Commitment to Education (ACE)

2735* Academic Team (Secondary Only, Elementary Use 1387)

2740* ACT, SAT, PSAT, NMQT, Preparation

2745* Character Education (Secondary Only, Elementary Use 1385)

2750* Communication Skills (Secondary Only, Elementary Use 1386)

2755* Critical Thinking Skills

2710* Driver Education

2790* Internship I (Juniors Only)

2791* Internship II (Seniors Only)

2760* Leadership (Secondary Only, Elementary Use 1383)

2765* Life Skills

2720* JROTC

2715* Safety Education

2775* Service Learning

2780* Resource Teacher (Must Have Student Counts & Not the Teacher of Record)

ARTS AND HUMANITIES

2800* Fine Arts

Dance

2867 Ballet I

2868 Ballet II

2869 Ballet III

2870 Ballet IV

2908 Color Guard (For Dance Credit)

2907 Dance Appreciation

2877 Dance for Music Theatre

2862 Dance I

2863 Dance II

2864 Dance III

2865 Dance IV

2906 Dance Improvisation and Composition

2866 Dance Performance and Production

2875 Hip Hop I

2876 Hip Hop II

2889 Jazz I

2890 Jazz II

2891 Jazz III

2892 Jazz IV

2897 Modern Dance I

2898 Modern Dance II

2899 Modern Dance III

2900 Modern Dance IV

2882 Tap I

2883 Tap II

2905 World/Culture Dance

Dance - Elective

3041 Flag Corp/Drill Team (Not Eligible for Fine Arts Credit)

Drama / Theater

4019 Drama I

4020 Drama II

4021 Drama III

4022 Drama IV

2893 Acting I

2894 Acting II

2895 Acting III

2896 Acting IV

4221 Speech I - Speech and Competitive Acting I

4222 Speech II - Speech and Competitive Acting II

4223 Speech III - Speech and Competitive Acting III

4224 Speech IV - Speech and Competitive Acting IV

2856 Technical Theatre I

2857 Technical Theatre II

2858 Technical Theatre III

2859 Technical Theatre IV

3023 Vocal Production/Theater

Visual Arts

2808 Art I

2809 Art II

2810 Art III

2811 Art IV

2817 Art Appreciation

2818 Art History

2821 Folk Art I

2822 Folk Art II

2823 Folk Art III

2824 Folk Art IV

2841 Ceramics/Pottery I

2842 Ceramics/Pottery II

2843 Ceramics/Pottery III

2844 Ceramics/Pottery IV

2878 Drawing I

2879 Drawing II

2880 Drawing III

2881 Drawing IV

2851 Graphic Design Form I

2852 Graphic Design Form II

2853 Graphic Design Form III

2854 Graphic Design Form IV

2910 Media Production

2871 Painting I

2872 Painting II

2873 Painting III

2874 Painting IV

2885 Photography I

2886 Photography II

2887 Photography III

2888 Photography IV

2901 Sculpture I

2902 Sculpture II

2903 Sculpture III

2904 Sculpture IV

2831 Studio Art 3-D

2832 Studio Art 3-D Design

2833 Jewelry and Metals I

2834 Jewelry and Metals II

2950* Humanities

2956 Humanities I (Drama/Theatre Emphasis)

2952 Humanities I (Visual Art Emphasis)

2953 Humanities II (Visual Art Emphasis)

2954 Humanities I (Music Emphasis)

2955 Humanities II (Music Emphasis)

Humanities - Elective

2951 Humanities I (Non-Core Elective)

3000* Music

3052 Applied Music

3051 General Music

3001 Band I

3002 Band II

3003 Band III

3004 Band IV

3047 Culturally Influenced Ensemble

3041 Flag Corp/Drill Team (Not Eligible for Fine Arts Credit)

3049 Guitar

3031 Jazz Band I

3032 Jazz Band II

3033 Jazz Band III

3034 Jazz Band IV

3053 Music Appreciation

3050 Music Immersive Experience

3054 Music Theory

3056 Music History

3005 Orchestra I

3006 Orchestra II

3007 Orchestra III

3008 Orchestra IV

3048 Piano

3081 Show Choir I

3082 Show Choir II

3083 Show Choir III

3084 Show Choir IV

3071 Vocal Music I

3072 Vocal Music II

3073 Vocal Music III

3074 Vocal Music IV

3023 Vocal Productions / Theater

FOREIGN LANGUAGE

3100* World Languages Other than English

3171 American Sign Language I

3172 American Sign Language II

3173 American Sign Language III

3238 American Sign Language IV

3228 Cherokee I

3229 Cherokee II

3230 Cherokee III

3231 Cherokee IV

3200 Chickasaw I

3201 Chickasaw II

3202 Chickasaw III

3203 Chickasaw IV

3185 Chinese I

3186 Chinese II

3187 Chinese III

3188 Chinese IV

3204 Choctaw I

3205 Choctaw II

3206 Choctaw III

3207 Choctaw IV

3232 Comanche I

3233 Comanche II

3234 Comanche III

3235 Comanche IV

3111 French I

3112 French II

3113 French III

3114 French IV

3121 German I

3122 German II

3123 German III

3124 German IV

3194 Greek I

3195 Greek II

3169 Heritage Spanish I

3170 Heritage Spanish II

3192 Italian I

3193 Italian II

3175 Japanese I

3176 Japanese II

3177 Japanese III

3178 Japanese IV

3131 Latin I

3132 Latin II

3133 Latin III

3134 Latin IV

3208 Maskoke – Semvnole I

3209 Maskoke – Semvnole II

3210 Maskoke – Semvnole III

3211 Maskoke – Semvnole IV

3212 Mvskoke I

3213 Mvskoke II

3214 Mvskoke III

3215 Mvskoke IV

3216 Osage I

3217 Osage II

3218 Osage III

3219 Osage IV

3250 Other Native American Language

3260 Other World Languages (Requires SDE Approval)

3220 Pawnee I

3221 Pawnee II

3222 Pawnee III

3223 Pawnee IV

3236 Potawatomi I

3237 Potawatomi II

3151 Russian I

3152 Russian II

3153 Russian III

3154 Russian IV

3224 Sauk I

3225 Sauk II

3226 Sauk III

3227 Sauk IV

3161 Spanish I

3162 Spanish II

3163 Spanish III

3164 Spanish IV

3196 Turkish I

3197 Turkish II

World Languages Other than English - Elective

3174 American Sign Language (Not Foreign Language Credit)

3145 Native American Language

HEALTH AND PHYSICAL EDUCATION

3300* Health/Physical Education

3330 Competitive Athletics

3310 Health

3320 Physical Education

FAMILY AND CONSUMER SCIENCES

3400* Family and Consumer Sciences

3421 Family and Consumer Sciences I

3422 Family and Consumer Sciences II

3423 Family and Consumer Sciences III

3424 Family and Consumer Sciences IV

3410 Family Relations/Marriage and Family

INDUSTRIAL ARTS/TECHNOLOGY EDUCATION

3500* Industrial Arts/Technology Education

3511 Architecture I

3512 Architecture II

3521 Auto Mechanics I

3522 Auto Mechanics II

3531 Communications I

3532 Communications II

3541 Construction I

3542 Construction II

3551 Drafting I

3552 Drafting II

3553 Drafting III

3554 Drafting IV

3560 Electric/Electronics

3571 General Technology I

3572 General Technology II

3573 General Technology III

3574 General Technology IV

3621 Manufacturing I

3622 Manufacturing II

3790 Materials and Processes

3640 Mechanical Power Systems

3651 Metal Technology I

3652 Metal Technology II

3660 Photography

3671 Printing I

3710 Small Engines

3731 Transportation and Power I

3732 Transportation and Power II

3741 Wood Technology I

3742 Wood Technology II

3743 Wood Technology III

3744 Wood Technology IV

ENGLISH LANGUAGE ARTS

4000* Speech and Communications

4015 Debate I

4016 Debate II

4017 Debate III

4018 Debate IV

4011 Public Speaking I

4012 Public Speaking II

4013 Public Speaking III

4014 Public Speaking IV

4100* English Language Arts

4045 English I (Grammar and Composition)

4048 English II (World Literature)

4051 English III (American Literature)

4054 English IV (British Literature)

English Language Arts - Elective

4302 Advanced Writing

4250 Applied Communications

4301 Creative Writing

4059 English Language Arts Remediation

4063 English Language Learners

4111 Journalism I

4112 Journalism II

4113 Journalism III

4114 Journalism IV

4140 Library Science

4066 Mythology

4150 Newspaper

4210 Reading

4058 Reading Remediation

4230 World Literature

4240 Yearbook

MATHEMATICS

4400* Mathematics

2510 Advanced Programming (For Math Credit)

4830 Advanced Studies in Math I

4831 Advanced Studies in Math II

4411 Algebra I (use 4432 and 4433 for Algebra IA and IB ½ credits, respectively)

4412 Algebra II

4413 Algebra III

4432 Algebra IA (1/2 Unit of Credit)

4433 Algebra IB (1/2 Unit of Credit)

4612 Calculus

4780 Computer Science I

4781 Consumer Science II

4520 Geometry

4418 Intermediate Algebra

4770 Mathematics of Finance (Not for Personal Financial Literacy)

4611 Pre–Calculus

4740 Statistics and Probability

4750 Trigonometry (1/2 Unit of Credit)

Mathematics – Electives

4811 Applied Mathematics I

4812 Applied Mathematics II

4550 College Career Math Ready

4620 Consumer Mathematics

4630 General Mathematics

4640 High School Arithmetic

4405 Math remediation

4431 Pre–Algebra

SCIENCES

5000* Science

Physical Science

5010 Aeronautics

5051 Chemistry I

5052 Chemistry II

5160 Physical Science

5211 Physics I

5212 Physics II

Life Science

5333 Anatomy

5021 Biology I A (1/2 Unit of Credit)

5022 Biology I B (1/2 Unit of Credit)

5031 Biology I (use 5021 and 5022 for Biology IA and IB ½ credits, respectively)

5032 Biology II

5038 Biotechnology

5040 Botany

5350 Ecology

5334 Forensic Science

5115 Life Science

5336 Microbiology

5220 Physiology

5240 Zoology

Earth and Space Science

5020 Astronomy

5061 Earth Science

5120 Environmental Science

5140 Geology

5335 Meteorology

Elective Science

5110 Electronics

5133 General Science

5023 Pre–Biology I

5070 Principles of Technology

SOCIAL STUDIES

5400* Social Studies

5780 American Indian Studies

5420 Ancient and Medieval History

5732 Anthropology

5791 Asian History

5430 Black History

5450 Civics

5786 Consumer Law

5755 Criminology

5521 Economics

5788 European History

5750 History of Religion

5530 Human Geography

5550 International Problems

5792 Local History

5789 Military History

5610 Modern History

5615 Oklahoma History

5760 Philosophy

5770 Political Science

5630 Problems of Democracy

5641 Psychology

5775 Psychology of Learning

5720 Sociology

5785 Street Law

5410 United States History

5541 United States Government

5787 World Cultures

5731 World History

Social Studies – Electives

5510 Current Issues/Events

ADVANCED PLACEMENT

2500* Advanced Placement - Computer Science and Technology Education

2535 Advanced Placement Computer Science A

2536 Advanced Placement Computer Science Principles

2800* Advanced Placement - Visual Arts

2816 Advanced Placement - Art History

2815 Advanced Placement - Drawing

2838 Advanced Placement 2-D Art and Design

2839 Advanced Placement 3-D Art and Design

3000* Advanced Placement - Music

3055 Advanced Placement Music Theory

3100* Advanced Placement - World Languages other than English

3190 Advanced Placement Chinese Language and Culture

3115 Advanced Placement French Language and Culture

3125 Advanced Placement German Language and Culture

3191 Advanced Placement Italian Language and Culture

3180 Advanced Placement Japanese Language and Culture

3135 Advanced Placement Latin

3165 Advanced Placement Spanish Language and Culture

3167 Advanced Placement Spanish Literature and Culture

4000* Advanced Placement - English Language Arts

4057 Advanced Placement English Language and Composition

4010 Advanced Placement English Literature and Composition

4400* Advanced Placement - Mathematics

4615 Advanced Placement Calculus AB

4616 Advanced Placement Calculus BC

4760 Advanced Placement Statistics

5000* Advanced Placement - Science

5035 Advanced Placement Biology

5055 Advanced Placement Chemistry

5121 Advanced Placement Environmental Science

5215 Advanced Placement Physics B

5217 Advanced Placement Physics C - Electricity and Magnetism

5216 Advanced Placement Physics C – Mechanics

5213 Advanced Placement Physics I (Algebra-based)

5214 Advanced Placement Physics II (Algebra-based)

5400* Advanced Placement - Social Studies

5546 Advanced Placement Comparative Government and Politics

5735 Advanced Placement European History

5545 Advanced Placement Government and Politics

5790 Advanced Placement Human Geography

5525 Advanced Placement Macroeconomics

5526 Advanced Placement Microeconomics

5645 Advanced Placement Psychology

5415 Advanced Placement United States History

5736 Advanced Placement World History

INTERNATIONAL BACCALAUREATE

2400* International Baccalaureate - Business Education

2428 International Baccalaureate Business Education

2500* International Baccalaureate - Computer Science and Technology Education

2558 International Baccalaureate Computer Education

2800* International Baccalaureate - Fine Arts

2911 International Baccalaureate Arts (Standard Level)

2912 International Baccalaureate Arts (Higher Level)

3000* International Baccalaureate - Music

3042 International Baccalaureate Music (Standard Level)

3043 International Baccalaureate Music (Higher Level)

3100* International Baccalaureate - World Languages other than English

3189 International Baccalaureate Chinese

3118 International Baccalaureate French

3126 International Baccalaureate German

3181 International Baccalaureate Japanese

3136 International Baccalaureate Latin

3168 International Baccalaureate Spanish

4000* International Baccalaureate - Speech and Communications

4065 International Baccalaureate Language Arts

4400* International Baccalaureate – Mathematics

4823 International Baccalaureate Further Mathematics (Higher Level)

4065 International Baccalaureate Language Arts

4820 International Baccalaureate Mathematical Studies (Standard Level)

4822 International Baccalaureate Mathematics (Advanced Level)

4821 International Baccalaureate Mathematics (Standard Level)

5000* International Baccalaureate – Science

5036 International Baccalaureate Biology

5053 International Baccalaureate Chemistry

5218 International Baccalaureate Physics

5400* International Baccalaureate - Social Studies

5547 International Baccalaureate Social Studies

5751 International Baccalaureate World Religion

ADVANCE PLACEMENT / INTERNATIONAL BACCALAUREATE ELECTIVES

5400* Advance Placement / International Baccalaureate Electives - Social Studies

5561 Advanced Placement Research

5560 Advanced Placement Seminar

5565 International Baccalaureate Theory of Knowledge (Elective)

CAREER AND TECHNOLOGY EDUCATION

The following subjects are funded through the Oklahoma State Department of Career and Technology Education

8000 COURSES OFFERED IN COMPREHENSIVE SCHOOLS

8000* Agriculture Education

8001 Agricultural Exploration and Orientation (One year program)

8004 Introduction to Agriscience

8005 Agriscience II

8006 Introduction to Plant and Soil Science

8007 Agriculture Crop Production

8008 Advanced Biological Plant Science

8009 Introduction to Agricultural Power and Technology

8010 Agricultural Power and Technology

8011 Agricultural Structures

8012 Introduction to Animal Science

8013 Livestock Production

8014 Small Animal Care and Veterinary Assisting

8015 Equine Science

8016 Advanced Biological Animal Science

8017 Introduction to Food Science

8018 Food and Biotechnology

8019 Introduction to Agribusiness Management

8020 Agricultural Sales and Marketing

8021 Employment in Agribusiness (Senior Course Only)

8022 Introduction to Agricultural Communications

8023 Agricultural Leadership and Personal Development

8024 Print and Broadcast Journalism in Agricultural Communication

8025 Introduction to Natural Resources and Environmental Science

8026 Pasture and Range Management

8027 Wildlife Science and Management

8028 Forestry

8029 Introduction to Horticulture

8030 Greenhouse Production and Floral Design

8031 Landscape and Nursery Production

8100* Business and Information Technology

8101 Business and Computer Technology

8102 Business Information Technology Internship

8103 Fundamentals of Administrative Technologies

8104 Administrative Technologies II

8105 Office Administration and Management

8106 Career Major Capstone

8107 Accounting I

8108 Accounting II

8109 Computerized Accounting

8110 Payroll Accounting

8111 Financial Accounting

8112 Entrepreneurship: Business Development

8113 Entrepreneurship: Business Management

8114 Human Resource Concepts

8118 Business and Personal Finance

8120 Banking and Financial Services

8121 Network/Client Operating Systems

8122 Server Operating Systems

8123 Network Management

8124 Fundamentals of Linux/Unix

8125 Routing and Switching I

8126 Routing and Switching II

8128 Advanced Routing and Remote Access

8130 Principals of Information Assurance

8131 Network Security

8132 Enterprise Security Management

8133 Secure Electronic Commerce

8134 Cyber Forensics

8136 Computer Repair and Troubleshooting I

8137 Computer Repair and Troubleshooting II

8138 Computer Repair and Troubleshooting III

8139 Fundamentals of Database Development

8140 Database Design and Programming

8141 SQL and PL/SQL Database Applications Development

8142 Database Administration

8143 Modeling Languages

8145 Desktop Publishing Fundamentals (6th-9th grade)

8149 Desktop Publishing and Graphic Design

8150 Multimedia and Image Management Techniques

8151 Digital Editing and Production Photography

8153 Fundamentals of Web Design

8154 Design Tools and Electronic Marketing Strategies

8155 Advanced Design Techniques

8156 Advanced Digital Animation

8157 Web Scripting Foundations

8159 Scripting Language Fundamentals

8160 Advanced Programming

8161 Systems Analysis, Design and Testing

8162 Advanced Scripting Languages

8163 Software Configuration Management

8165 C++ Programming

8166 C# Programming

8167 Visual Basic .NET Programming

8169 Fundamentals of Technology

8170 Bilingual Interpersonal Communications I

8177 Business Communication

8178 Personal Finance

8179 Introduction to Entrepreneurship

8180 Math of Finance

8182 Operating System/Command Line

8184 Active Directory Infrastructure

8185 Server Infrastructure Design

8186 Regulatory Compliance and Auditing

8187 Installing and Maintaining Desktop Applications

8189 Non–Linear Digital Production

8190 Advanced Digital Video Tools and Techniques

8191 Digital Media Production

8192 Non–Linear Digital Editing

8193 Audio Production

8194 Broadcast Production

8195 Studio Production (IT)

8196 Remote/Field Production (IT)

8197 Advanced Effects for Motion Graphics

8203 Audio Tools and Techniques

8206 2D Animation Techniques

8207 Fundamentals of 3D Motion Graphics

8208 3D Animation

8209 3D Modeling and Rigging Techniques

8210 Web Authoring Languages

8211 Web Authoring Tools

8212 Web Application Technologies

8213 Interactive Marketing Techniques

8216 Layout Design Techniques

8217 Server–Side Scripting

8218 Web Application Development

8219 Advanced Computer Applications for the Law Office

8220 Principles of Animation

8221 Event and Project Planning Management

8222 Programming Fundamentals

8223 Network Security Awareness

8224 Cross Platform Game Programming

8225 Basic Programming

8226 Resort and Tourism Management

8227 Business Management for Travel and Tourism

8228 Fundamentals of Video Game Design

8229 Customer Assistance

8230 JAVA Programming

8231 Non–Linear Editing II

8232 Video Animation

8233 Database Administration II

8234 Awareness of GPS/GIS

8235 Essential Skills for ArcGIS

8236 Managing and Analyzing Data Using ArcGIS

8237 Editing, Visualizing and Sharing Data in ArcGIS Software

8238 Beginning Android Development

8239 Intermediate Android Development

8241 Mobile Development Fundamentals

8243 Web Development Fundamentals

8244 Windows Server Administration Fundamentals

8245 Gaming Development Fundamentals

8246 Security Fundamentals

8247 HTML5 Application Developer Fundamentals

8249 Software Development Fundamentals

8250 Windows Operating System Fundamentals

8251 Foundations for the Legal Office

8252 IT Essentials

8253 Windows Development Fundamentals

8254 Business Foundations

8255 Internet of Things (IoT) Fundamentals

8256 Cybersecurity Basics

8257 Fundamentals of Project Management

8258 Advanced Spreadsheet Applications

8259 Advanced Database Concepts Using Access

8260 Drone Technology

8261 Artificial Intelligence

8400* Family and Consumer Sciences

8404 Successful Adulthood: Personal Financial Literacy

8406 Interior Design II

8408 Lead Oklahoma

8409 Teach Oklahoma

8411 Tween Life

8412 Investigate FACS

8413 Fashion Design I

8414 Career Orientation

8415 FACS Basics

8419 School and Community Partnership I

8420 School and Community Partnership II

8425 Fashion Design II

8426 Culinary Basic Skills

8428 Culinary Advanced Skills

8438 Investigate FACS 30

8439 Investigate FACS 60

8440 Tween Life 30

8441 Tween Life 60

8446 FACS Ed Capstone

8448 Introduction to Hospitality and Tourism

8452 Leadership and Management

8456 Tween Life with Personal Financial Literacy

8459 Teaching and Learning in Elementary, Secondary and Adult Education

8461 Interior Design I

8465 ECE: Pathway to National Credential

8468 Culinary Arts Internship I

8469 Principles of Human Services

8470 Interpersonal Studies

8471 Human Growth and Development

8472 Food Science

8473 Counseling and Mental Health

8474 Lifetime Nutrition and Wellness

8475 Introduction to Culinary Arts

8477 Fashion Design III

8478 Hospitality and Tourism Management

8479 Comprehensive Health

8480 Interior Design III

8481 Essential Health

8720 Crime Scene Investigation

8884 Regulations & Ground Operations

8886 Applied Science of Aircraft Maintenance

8887 Basic Electricity – Aerospace

9789 Management

9879 Aerospace Program

9880 Aerospace Program - Advance

8550* Health Careers

8551 Health Careers

8552 Health Careers II

8553 Health Careers III

8554 Health Careers Capstone

8556 Sports Medicine

8557 Biomedical Technology

8558 Exercise Science

8600* Marketing Education

8602 Marketing Fundamentals

8605 Customer Service

8606 Business Management and Supervision

8607 Sales and Sales Promotion

8608 Professional Sales

8611 Business and Marketing Communication

8612 Advertising Strategies

8613 Marketing Research

8614 Introduction to Business/Marketing

8615 Marketing Economics

8616 Entrepreneurship

8617 Advanced Entrepreneurship

8618 International Business and Marketing

8619 E–Commerce/Marketing

8620 Entrepreneurship Awareness

8621 Public Relations Marketing

8622 Marketing Internship

8623 Employment Essentials

8624 Product and Service Sales

8625 Buying and Merchandising

8627 Global Markets and Trade

8628 Digital Marketing

8629 Ethical Leadership

8700* Science, Technology, Engineering, and Mathematics

8701 Survey of Biotechnology

8702 Biotechnology I

8703 Biotechnology II

8704 Advanced Biotechnology I

8705 STEM Capstone

8706 PLTW Principals of Biomedical Science

8707 PLTW Human Body Systems

8708 PLTW Medical Interventions

8709 Introduction to Engineering Design

8710 Principles of Engineering

8711 PLTW Digital Electronics

8712 PLTW Computer Integrated Manufacturing

8713 PLTW Civil Engineering and Architecture

8715 PLTW Aerospace Engineering

8716 PLTW Engineering Design and Development

8717 Advanced Biotechnology II

8718 Biomedical Health Careers

8719 PLTW Biomedical Innovation

8825 Advanced Technological Applications

8826 Advanced Design Applications

8827 Engineering Design

8828 Technology Foundations

8830 Engineering Exploration

8833 Robotics Engineering

8834 Robotics Engineering and Automation

8835 Health Science Exploration
8838 Information Technology Exploration
8847 Technology and Society
8848 Technological Design
8849 Science and Technical Visualization I
8850 Science and Technical Visualization II
8851 AP Computer Science Principles
8852 Computer Science Essentials
8853 AP Computer Science A (CSA)
8854 PLTW Environmental Sustainability
8855 The Nature of Science & Technology
8856 Core Applications of Science and Technology
8857 Impacts of Science and Technology
8858 Creativity and Innovations
8859 Fundamentals of Aerospace Technology
8860 Computer Science Principles
8861 PLTW Cybersecurity
8862 Advance Technology for Design Production
8863 Systems of Advanced Technology
8864 Mechatronic Systems for Advanced Production
8865 Design for the Production of Advanced Products
8866 Advanced Robotics Engineering
8867 Computer Science Discoveries
8868 Aeroponics/ Hydroponics/Auqaponics
8869 STEM Core
8870 Space Engineering Concepts
8871 Python
8872 Renewable Energy
8873 Google Tools
8874 Aviation I
8875 Aviation II
8876 Aviation III – Pilot or UAS
8877 Aviation IV
8878 Engineering Essentials
8879 Mechanical Design Engineering

8880 Architecture Design

8881 Virtual Reality (VR) Coding

8882 Advanced Mechanical Design Engineering

8900* Trade and Industrial Education

8901 Advanced Desktop Publishing and Graphic Design

8902 Advanced Web and Animation Design

8903 Architectural Computer Aided Drafting and Design

8904 Engineering Computer Aided Drafting and Design

8905 Fundamentals of Computer Aided Drafting and Design

8906 Manufacturing Computer Aided Drafting and Design

8907 Tech Connect Automotive

8908 Tech Connect Automotive – Specialized

8915 Tech Connect Carpentry

8916 Tech Connect Carpentry – Specialized

8929 Tech Connect Welding

8930 Tech Connect Welding – Specialized

8931 Tech Connect Welding – Advanced

8940 Workforce Connection

8942 Workforce Staging

8943 Tech Connect Robotics

8944 Tech Connect Automation

8945 Technical Applications I

8946 Technical Applications II

8947 Technical Applications III

8948 Introduction to Aerospace

8949 Foundations to Aerospace

8950 Aerospace Structures

8951 Introduction to Construction

8952 Foundations to Construction

8953 Introduction to Manufacturing

8954 Tech Connect Horticulture / Floriculture

8955 Tech Connect Architecture & Construction

8956 Tech Connect Arts, A/V Technology and Communications

8957 Tech Connect Information Technology

8958 Tech Connect Law, Public Safety and Security

8959 Tech Connect Manufacturing

8960 Tech Connect Transportation, Distribution and Logistics

8961 Tech Connect Diversified Programs

8962 Tech Connect Horticulture / Floriculture – Specialized

8963 Tech Connect Architecture & Construction – Specialized

8964 Tech Connect Arts, A/V Technology and Communications

8965 Tech Connect Information Technology – Specialized

8966 Tech Connect Law, Public Safety and Security – Specialized

8967 Tech Connect Manufacturing – Specialized

8968 Tech Connect Transportation, Distribution and Logistics

8969 Tech Connect Diversified Programs – Specialized

8970 Tech Connect Individual Coop Education

8971 Architecture & Construction Exploration

8972 Arts, A/V Technology & Communication Exploration

8975 Technical Applications IV

8976 Natural Resources Exploration

8977 Manufacturing Exploration

8978 Transportation Exploration

9000 PROGRAMS AREAS OFFERED IN TECHNOLOGY CENTERS

9000* Agriculture, Food and Natural Resources

9002 Equine Science

9003 Floriculture

9004 Horticulture

9005 Landscape Design/Maintenance

9007 Service Careers – Landscape Design/Maintenance

9008 Service Careers – Horticulture

9009 Agriculture Mechanics – Specialized

9010 Equine Science – Specialized

9011 Floriculture– Specialized

9012 Landscape Design/Maintenance – Specialized

9014 Service Careers – Horticulture – Specialized

9020 Horticulture – Specialized

9021 Service Careers – Landscape Design/Maintenance – Specialized

9022 Small Animal Care and Grooming

9023 Small Animal Care and Grooming– Specialized

9050* Architecture and Construction

9052 Finish Carpentry

9053 Carpentry

9054 Computer Aided Drafting– Construction

9055 Construction and Architectural Design Academy

9056 Construction Welding

9057 Electricity

9058 Electrical Trades

9059 Heating, Ventilation, A/C

9061 Heavy Equipment Operator

9065 Masonry

9066 Masonry – Specialized

9067 Plumbing

9069 CNC Woodworking

9071 Service Careers –Maintenance

9073 Service Careers – Forklift Operation

9074 Construction Electronics

9075 Construction Electronics – Specialized

9076 Service Careers – Maintenance – Specialized

9078 Carpentry – Specialized

9080 Heating, Ventilation, A/C – Specialized

9084 Computer Aided Drafting – Construction – Specialized

9085 Electricity– Specialized

9086 Electrical Trades – Specialized

9089 Heavy Equipment Operator – Specialized

9090 CNC Woodworking – Specialized

9094 Finish Carpentry – Specialized

9095 Plumbing – Specialized

9098 Introduction to Construction Technology

9099 Construction Technology – Specialized

9104 Construction Welding – Specialized

9105 Forklift Operator

9106 Forklift Operator– Specialized

9107 Service Careers Carpentry

9108 Service Careers Carpentry– Specialized

9109 Construction and Architectural Design Academy – Specialized

9110 Service Careers–Forklift Operation – Specialized

9125* Arts, A/V Technology and Communications

9127 Audio and Video Technology

9130 Commercial Photography

9132 Fashion and Apparel Design

9133 Graphic Communications

9134 Interior Design

9136 Printing Technology

9140 Web Design and Development

9141 Web Design and Development – Specialized

9144 Graphic Communications – Specialized

9150 Printing Technology – Specialized

9151 3D Gaming Designer

9152 3D Gaming Designer – Specialized

9156 Commercial Photography – Specialized

9168 Audio and Video Technology – Specialized

9169 Fashion and Apparel Design – Specialized

9170 Interior Design – Specialized

9200* Business Management and Administration

9202 Administrative Support

9204 Court Reporting

9205 Customer Service

9206 Entrepreneur – BA

9207 Entrepreneur – BA – Advanced

9208 Human Resources Management

9209 Human Resources Management – Advanced

9210 Administrative Support – Legal

9213 Administrative Support – Medical

9217 Administrative Support – Legal – Advanced

9218 Administrative Support – Medical – Advanced

9223 Court Reporting – Advanced

9226 Administrative Support – Advanced

9230 Business Information Management – Medical

9231 Business Information Management – Medical Advanced

9232 Business Information Management

9233 Business Information Management – Advanced

9234 Customer Service – Advanced

9235 Hospitality Management

9236 Hospitality Management- Advanced

9240* Education and Training

9241 Teaching/Training

9244 Teaching/Training– Specialized

9250* Finance

9254 Financial Services

9255 Banking Services

9258 Accounting

9259 Insurance Service

9260 Insurance Service– Specialized

9266 Accounting – Specialized

9267 Banking Services – Specialized

9268 Financial Service – Specialized

9300* Health Science

9301 Nursing Services

9302 Respiratory Services

9311 Dental Services

9312 Dental Hygiene

9314 Diagnostic Medical Sonographer

9317 Emergency Medical Services

9318 Paramedic

9321 Health Studies

9323 Licensed Practical Nurse

9326 Medical Services

9329 Behavioral Medicine

9331 Nursing Services – Advanced

9334 Pharmacy Services

9336 Physical Therapy Assistant

9338 Radiologic Technology

9341 Surgical Services

9343 Surgical Technologist (Accredited Program)

9345 Veterinary Services

9346 Vision Care Services

9358 Medical Imaging

9359 Vision Care Services – Advanced

9361 Dental Services – Advanced

9381 Occupational Therapy Assistant

9382 Rehabilitation Services

9383 Medical Imaging – Advanced

9388 Medical Services – Advanced

9397 Emergency Medical Services – Advanced

9398 Orthotics/Prosthetics

9400 Health Studies – Advanced

9401 Therapeutic Services

9402 Therapeutic Services – Advanced

9403 Behavioral Medicine – Advanced

9404 Pharmacy Services – Advanced

9405 Rehabilitation Services – Advanced

9406 Veterinary Services – Advanced

9425* Hospitality and Tourism

9426 Culinary Arts

9427 Culinary Arts – Specialized

9428 Event Planning

9430 Lodging Services

9431 Lodging Services – Specialized

9434 Service Careers – Culinary Arts

9435 Service Careers – Lodging

9442 Service Careers – Culinary Arts – Specialized

9444 Event Planning – Specialized

9445 Service Careers–Lodging – Specialized

9446 Casino and Gaming

9447 Casino and Gaming – Specialized

9475* Human Services

9477 Barber

9478 Cosmetology

9480 Early Care and Education

9481 Esthetician

9483 Manicurist/Nail Technology

9487 Barber – Specialized

9488 Cosmetology – Specialized

9489 Early Care and Education – Specialized

9490 Esthetician – Specialized

9491 Manicurist/Nail Technology – Specialized

9525* Information Technology

9526 Animation Technology

9527 Animation Technology – Specialized

9530 Cybersecurity

9531 Database Administration/Development

9532 Database Administration/Development – Specialized

9537 Digital Design and Publishing

9538 Digital Design and Publishing – Specialized

9540 Multimedia Technology

9541 Multimedia Technology – Specialized

9542 Computer/Network Support

9543 Computer/Network Support – Specialized

9547 Network Systems

9548 Network Systems – Specialized

9550 Programming

9551 Programming – Specialized

9552 Game Design/Development

9553 Game Design/Development – Specialized

9554 Audio and Video Technology IT

9555 Audio and Video Technology IT – Specialized

9557 Web Design and Development IT

9558 Web Design and Development IT – Specialized

9559 ArcGIS Support

9560 ArcGIS Support – Specialized

9564 Cybersecurity – Specialized

9565 Computer Applications Support

9566 Computer Applications Support– Specialized

9625* Law, Public Safety, Corrections and Security

9629 Criminal Justice

9630 Firefighter

9638 Criminal Justice – Specialized

9645 Firefighter – Specialized

9675* Manufacturing

9676 Foundations of Manufacturing

9679 CNC Machining

9680 CNC Machining – Specialized

9681 Computer – Aided Drafting MN

9682 Computer – Aided Drafting MN– Specialized

9684 Electronics MN

9685 Electronics MN – Specialized

9697 Manual Machinist

9698 Manual Machinist – Specialized

9702 Metal Fabrication

9705 Service Careers – Metal Fabrication Assistant

9707 Welding MN

9708 Welding MN – Specialized

9714 Metal Fabrication – Specialized

9723 Mechatronics

9724 Mechatronics – Specialized

9734 Foundations of Manufacturing– Specialized

9735 Service Careers – Metal Fabrication Assistant – Specialized

9775* Marketing Sales and Service

9783 Marketing Communications

9784 Marketing Communications – Advanced

9787 Professional Sales

9795 Entrepreneurship MK

9802 Entrepreneurship MK – Advanced

9804 Professional Sales – Advanced

9809 Management – Advanced

9814 Entrepreneurship MK- Professional

9850* Science, Technology, Engineering and Mathematics

9852 Biomedical Science and Medicine Program

9862 Pre–Engineering Program

9870 Biomedical Science and Medicine Program – Advanced

9871 Pre–Engineering Program – Advanced

9872 Biotechnology Program

9873 Biotechnology Program – Advanced

9874 Computer Science Program

9875 Computer Science Program – Advanced

9876 Applied Engineering Program

9877 Applied Engineering Program – Advanced

9878 Robotics Engineering Program

9900* Transportation, Distribution and Logistics

9901 Aerospace Technology

9904 Automotive Collision Repair and Refinishing

9905 Automotive Collision Repair and Refinishing – Specialized

9906 Automotive Service Technology

9907 Automotive Service Technology – Specialized

9910 Heavy Equipment Service and Repair

9911 Marine Repair Technology

9912 Medium/Heavy Diesel Service

9913 Medium/Heavy Diesel Service – Specialized

9914 Motorcycle Technology

9916 Power Products

9917 Private Pilot

9918 Service Careers – Auto Care

9919 Service Careers – Small Engines

9920 Truck Driver Training

9922 Aerospace Technician – Specialized

9925 Heavy Equipment Service and Repair – Specialized

9926 Marine Repair Technology – Specialized

9927 Motorcycle Technology – Specialized

9929 Power Products– Specialized

9933 Warehouse and Logistics

9934 Warehouse and Logistics – Specialized

9935 Pipeline Technology

9936 Pipeline Technology – Specialized

9939 Automotive Detailing

9940 Automotive Detailing – Specialized

9941 Automotive Refinishing Technology

9942 Automotive Refinishing Technology – Specialized

9943 Private Pilot – Specialized

9944 Service Careers – Auto Care– Specialized

9945 Service Careers – Small Engines – Specialized

9946 Agriculture Mechanics TR

9947 Agriculture Mechanics TR – Specialized

9960* Energy & Power

9736 Energy & Power

9737 Energy & Power Specialized

9961 Electrical Lineman

9995* Business and entrepreneur Services

9996 Business Development

9997 Agricultural Business Management

9998 Bid Assistance Center (BAC)

JOB CLASSIFICATION DIMENSION DEFINITIONS

Job Class Codes are required with payroll.

000* NONSALARY.

100 OFFICIAL–ADMINISTRATIVE. Performs management activities that require developing broad policies and executing those policies through direction of individuals at all levels. This includes high-level administrative activities performed directly for policy makers.

101* Administrative/Supervisory/Ancillary Services Officer (C). Performs professional management, administrative, research, analytical, supervisory, and/or ancillary services for a senior executive. This includes personnel responsible for services such as evaluation, teacher development, dissemination, curriculum development, admissions and recruitment, marketing and development.

102* Board of Education/School Board/Board of Trustees Member (C). Performs activities as a member of a legally constituted body which has been created, and vested with responsibilities for educational policy and decision making as specified in education codes and regulations in a given geographical area.

103* Commandant of Cadets (C). Performs executive management functions of the cadet corps, and is responsible for cadet promotions, leadership training, and the system utilized by the institution to maintain and administer disciplinary measures to promote order and decorum.

104* Dean/Dean of Instruction/Dean of Students/Dean of Boys/Dean of Girls/Dean of Student Activities (C). Oversees either academic/curriculum activities, or student body activities and behaviors such as student government, school club, rally and assembly.

105* Deputy/Associate/Vice/Assistant Principal (C). Performs high-level management functions in an individual school, group of schools, or units of a school system. Primary duties include but are not limited to: (1) supervising student behavior; (2) handling specific assigned duties related to school management; (3) continuing curriculum and staff development; (4) working cooperatively with professional staff; (5) providing leadership in the instructional program; and (6) coordinating and/or arranging class schedule.

106* Deputy/Associate/Assistant Superintendent/Commissioner (C). Performs high-level executive management functions for a superintendent in the areas of personnel, instruction, and/or administration such as business, transportation, food services, maintenance, operation, facility management/planning, and others. Such an assignment also includes performing the duties of the superintendent in his or her absence as assigned or designated.

107* Executive Assistant/Chief Financial Officer (CFO) (B). Performs professional activities assisting an executive officer in directing and managing the functions of a school or system.

108* Instructional Program Director/Coordinator/Consultant (B). Coordinates, manages (including supervising other certified individuals), or directs activities and/or services (e.g., vocational education and special education) within an instructional program or area of instruction.

109* Manager (B). Directs individuals and manages functional supporting services (e.g., financial aid) under the direction of a senior staff member. This includes managers of purchasing agents, physical plant maintenance, management information and technology services, business managers, budget managers, and psychological services.

C = Educational Certified
S = Support
B = Both

110* **Noninstructional Program Director/Coordinator/Consultant (B).** Coordinates, manages (including supervising other certified individuals), or directs activities and/or services within a non-instructional program.

112* **Principal/Headmaster/Headmistress/Head of School (C).** Performs the highest level of executive management functions in an individual school, a group of schools, or units of a school system. Responsibilities include the administration of instructional programs, extracurricular programs, community relations, operation of the school plant, selection and evaluation of professional and support staff, and the coordination of staff and student activities. Head administrator of a charter school should not be entered under this code, but under job code 115, regardless of title.

115* **Superintendent/Chief Executive Officer (CEO)/Head of Charter School (C).** Serves as the chief executive officer, head administrator of a charter school (regardless of title), and primary advisor to the board of education. Responsibilities include overseeing the development of educational programs and all other activities which impact those programs.

200 PROFESSIONAL - EDUCATIONAL. Performs duties requiring a high degree of knowledge and skills generally acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) including skills in the field of education, educational psychology, educational social work, or an educational therapy field.

201* **Athletic Coach (B).** Instructs individuals in the fundamentals of a competitive sport and directs team or individual strategy.

202* **Behavioral Management Specialist (B).** Performs analysis of students' inappropriate behaviors, devises interventions to change such behaviors, and monitors behavior improvement progress over time.

203* **School Counselor (C).** Supports all students individually, in groups, and in the classroom through a comprehensive school counseling program by supporting academic, social and emotional, and college and career development.

204* **Curriculum Specialist (B).** Develops or supervises curriculum and instructional development activities. This assignment requires expertise in a specialized field and includes the curriculum consultant and curriculum supervisor.

205* **Education Diagnostician (C).** Diagnoses students who might need special education services and/or other educational interventions.

206* **Librarian/Media Consultant (C).** Develops plans for and manages the use of teaching and learning resources, including the maintenance of equipment, content material, services, multimedia, and information sources.

207* **Remedial Specialist (C).** Performs activities concerned with developing specific cognitive skills, usually in language arts or mathematics, from a deficient level to one that is appropriate to the educational abilities and aspirations of the student.

208* **Student Activity Advisor/Nonathletic Coach (B).** Instructs individuals in the fundamentals of a nonathletic activity and develops training and competition schedules. Extra duty sponsor would be coded here.

C = Educational Certified
S = Support
B = Both

209* **Student Teacher (B).** Provides learning experiences and care to students under the supervision of a certified teacher as part of a formalized higher education program of teacher preparation.

210* **Teacher (C).** Provides instruction, learning experiences, and care to students during a particular time period or in a given discipline.

211* **Teacher Trainer/Instructional Coach (C).** Provides instruction, learning experiences, and/or professional development activities to teachers during a particular time period or in a given discipline. Mentor Teach and Reading Coach would be coded here.

212* **Teaching Intern (C).** Provides instruction, learning experiences, and care to students while obtaining the necessary knowledge and skills in education and/or educational psychology.

213* **Resource Teacher (C).** Assists a classroom teacher by providing services to enrich the instruction of the students with special education needs.

214* **Substitute Professional and Clerical Staff (B).** Provides learning experiences and care to students in the absence of the teacher. (To be use with job codes 100-699 and WC code 8868).

215* **Speech Language Therapist Assistant (SLTAs) (C).** Speech Language Therapy Assistants (SLTAs) may assist the Speech Language Pathologist with assessment of students, provide speech language therapy services and must practice under a SLP supervisor (the school district will locate the SLP supervisor who will be hired by the school). The SLTA may not write an IEP, but may attend an IEP meeting without the presence of the supervising SLP, with prior approval of SLP. In addition, the SLTA must identify themselves using their appropriate title and credentials both in verbal and written communication. **SLTAs must be provided with 30% Direct and Indirect Supervision for the first 90 days of employment. After 90 days, SLTAs must be provided with 10% Direct and 20% Indirect Supervision.**

216* **Speech Language Pathology Assistants (SLPAs) (B).** Speech Language Pathology Assistants (SLPAs) may assist the speech language pathologist (SLP) with assessment of students, provide speech language therapy services and must practice under a SLP supervisor (the school district will locate the SLP supervisor who will be hired by the school). The SLPA may not write an IEP, but may attend an IEP meeting without the presence of the supervising SLP, with prior approval of SLP. In addition, the SLPA must identify themselves using their appropriate title and credentials both in verbal and written communication. **SLPAs must be provided with 30% Direct and Indirect Supervision for the first 90 days of employment. After 90 days, SLPAs must be provided with 10% Direct and 20% Indirect Supervision.**

217* **Licensed Mental Health Professional (S).** Works with individuals, families, groups, and communities on mental health issues and improve mental well-being. A Licensed Professional Counselor, Licensed Alcohol and Drug Counselor and Licensed Marriage and Family Therapist would be included here.

218* **Adjunct Teacher (S).** An individual with distinguished qualifications in their field. Adjunct teachers shall not be required to meet standard certification. (70-6-122.3)

C = Educational Certified
S = Support
B = Both

300 PROFESSIONAL - OTHER. Performs assignments requiring a high degree of knowledge and skills usually acquired through at least **a baccalaureate degree** (or its equivalent obtained through special study and/or experience) but not necessarily requiring skills in the field of education.

301* **Accountant (B).** Designs and maintains financial, staff, student, program, or property records; summarizes, analyzes, audits, or verifies such records; and/or controls and certifies expenditures and receipts. If a degreed accountant, use job class 301, if not a degreed accountant, use job class 601. Payroll clerk use job class 312, and Encumbrance clerk use job class 601.

303* **Administrative Intern (B).** Performs administrative activities as part of a formal training program requiring supervision and periodic evaluation.

304* **Admissions Officer (B).** Examines academic records of students to determine eligibility for graduation or for entrance to school.

305* **Analyst (B).** Examines, evaluates, and makes recommendations in such areas as cost, systems, curriculum, educational sectors, or other areas including management, research and assessment, policy, budget, and personnel.

306* **Architect (B).** Performs activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities, modification of site, and overseeing the construction to ensure compliance with plans and specifications.

307* **Athletic Trainer (B).** Coordinates and implements training activities for athletes to improve their athletic performance.

308* **Attendance Officer (B).** Monitors compulsory attendance laws.

309* **Audiologist (B).** Provides services including: (1) identification of individuals with hearing loss; (2) determination of the range, nature, and degree of hearing loss, including referral for medical or other professional attention; (3) provision of habilitating activities such as language habilitation, auditory training, speech reading (lip-reading), hearing evaluation, and speech conversation; (4) creation and administration of programs for prevention of hearing loss; (5) counseling and guidance of students, parent/guardians, and teachers regarding hearing loss; and (6) determination of an individual's need for group and individual amplification, selecting and fitting an appropriate aid, and evaluating the effectiveness of amplification.

310* **Truancy Officer (B).** Works collaboratively with school officials, law enforcement, juvenile justice system, social services and other community organizations to intervene early in the truancy cycle.

311* **Benefits Specialist (B).** Organizes and provides information to employees about organizational fringe benefits.

312* **Payroll Clerk/Payroll Specialist (B).** Processes payroll including retirement, workers compensation, unemployment, direct deposit, annuities, garnishments, tax levies, and possibly insurance.

C = Educational Certified
S = Support
B = Both

313* **Caseworker (B).** Counsels and aids individuals and families requiring assistance of social service agencies and secures information on factors contributing to a clients' situation. Counsels clients regarding plans for meeting needs and aids clients in mobilizing capacities and environmental resources to improve social functioning.

314* **Computer Programmer (B).** Prepares sets of instructions for a computer, based on project specifications, in order to solve problems.

315* **Computer Systems Analyst (B).** Analyzes user requirements, procedures, and problems in processing, or to improve and/or modify an existing computer system.

316* **School Resource Officer (SRO) (B).** Works with school administrators, security staff, and other school leaders on developing comprehensive safety plans and professional development to ensure schools safe places that foster safe, drug-free environments that support student academic achievement.

319* **Dietitian/Nutritionist (B).** Plans and directs food service menu preparation including determining the nutritional value of food for meals.

321* **Evaluator (B).** Determines the value or effect of plans, programs, and activities by appraisal of data and activities in light of specified goals and objectives (e.g., personnel evaluator.)

322* **Family/Community Support Coordinator (B).** Fosters ties between the school, the family, and/or community by conducting services such as family education, the integration of community services, and/or direct intervention as needed. Program of Parent Education, Foster Care, and Homeless Coordinator would be coded here.

323* **Graduation Coach – ICAP (B).** Work with students and families to develop a graduation and achievement plan to include the best program to meet academic and post-secondary goals. Examine data to identify students at risk of dropout and track the progress of individuals and subpopulations of students as the progress toward graduation.

324* **Functional Application Support Specialist (B).** Assists individual computer users in a minicomputer or microcomputer (e.g., personal computer [PC]) environment to resolve hardware and software issues.

325* **Grant Developer (B).** Expands opportunities to obtain funds from outside parties in exchange for completion of a task.

327* **Internal Auditor (B).** Verifies account records, including evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and report systems, and ascertaining compliance with established policies and procedures.

328* **Interpreter (B).** Translates consecutively or instantaneously from one language into another language using spoken and/or manual words (e.g., sign language interpreter).

329* **Lawyer (B).** Practices law and performs such activities as conducting lawsuits, drawing up legal documents, and advising on legal rights.

330* **Homeless Liaison / Foster Care Liaison / Parent Liaison (B).** Collaborates with community services providers, school personnel, and the state homeless coordinator to provide homeless child and youth education and related services. Ensure homeless children and youth are identified and immediately enrolled in school by establishing a referral process with school staff and communities; informs parents/ students of their education right;

informs parents/student of transportation rights; guarantees that students receive free school meals, school supplies and course fee waivers. Homeless Liaison, Foster Care Liaison and Parent Liaison would be coded here. This person would work under the direction of a coordinator or director.

331* **Negotiator (B).** Performs such activities as resolving labor/management problems and helping to settle disputes and affect compromises. This includes representatives of either management or labor (e.g., shop stewards).

332* **Network Administrator (B).** Coordinates the inputs, outputs, and use of computer networks (e.g., local area networks [LAN] and wide area networks [WAN]).

333* **Nurse Practitioner (C).** Performs the functions of a registered nurse either independently or dependently with a written agreement of a medical doctor.

334* **Occupational Therapist (B).** Provides services that address the functional needs of an individual related to the following: (1) improving, developing or restoring functions impaired or lost through illness, injury, or deprivation; (2) improving ability to perform tasks for independent functioning when functions are impaired or lost; (3) preventing through early intervention, initial or further impairment or loss of function. The provider of these services is a certified, licensed, or otherwise qualified individual.

337* **Personnel Officer/Specialist (B).** Performs activities concerned with staff recruitment, selection, training, and assignment. This includes maintaining staff records, working with administrators in developing pension and insurance plans, and maintaining employer-employee harmony and efficiency through negotiations and internal public relations efforts.

338* **Physical Therapist (B).** Facilitates remediation and compensation for deficits in foundation skills necessary for classroom and/or basic job performance. Particular areas of emphasis include gross motor skills, functional mobility and gait, musculoskeletal alignment, strength, endurance, and positioning. Typical responsibilities include screening, evaluation, and assessment of children to identify movement dysfunction; obtaining, interpreting, and integrating information appropriate to program planning, to prevent or alleviate movement dysfunction and related functional problems; and providing individual and group services to treatment to prevent, alleviate, or compensate for movement dysfunction and related functional problems. The provider of these services is a licensed, certified, or otherwise qualified professional.

339* **Physician (B).** Diagnoses and treats diseases and disorders of the human body.

341* **Planning Specialist (B).** Performs activities concerned with selecting or identifying the goals, priorities, objectives, and projected trends of an organization and formulating the courses of action necessary to fulfill those objectives.

343* **Psychologist (B).** Evaluates and analyzes students' behavior by measuring and interpreting their intellectual, emotional, and social development, and diagnosing their educational and personal problems.

344* **Public Relations/Informational Services Officer (B).** Attempts to foster good relations between an organization and the public as a whole by planning and conducting programs to disseminate accurate information through such media as newspapers, radio and television, public forums, and civic activities, and by reviewing material for and directing preparation of publications.

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345* **Recreational Therapist (B).** Delivers therapeutic interventions that address the assessed needs of individuals with illnesses and/or disabling conditions for functioning in the classroom and/or transition education, as a means to psychological and physical health, prevention, recovery, and well-being related to the following areas: (1) assessment of leisure function; (2) leisure education to develop the skills necessary for independence in recreational participation, knowledge of recreational, and the recognition of the benefits of recreational involvement associated with the educational environment and/or transition education; (3)behavioral functioning to improve frustration tolerance, impulse control, coping skills, conflict resolution, and stress management; (4) social/ emotional functioning to improve interpersonal skills, cooperation, boundary issues, and self-expression; (5) physical functioning to develop locomotor skills and planning to improve balance, coordination, and strength; (6) cognitive functioning to improve attention span, problem solving, and decision-making skills. The provider of these services is a certified, licensed, or otherwise qualified individual.

346* **Recreation Worker (B).** Conducts group recreation activities; organizes and promotes activities such as arts and crafts, sports, games, music, dramatics, social recreation, camping, and hobbies, taking into account the needs and interests of individual members. (Gatekeepers, ticket takers, concession workers would be coded here.)

347* **Registered Nurse (C).** Conducts a health service program at a school or system for the evaluation, improvement, and protection of the health of students and school personnel in accordance with state law and local policies and procedures.

348* **Registrar (B).** Coordinates and directs registration activities, including the compilation and analysis of registration data for administrative use.

350* **Research and Development Specialist (B).** Performs activities concerned with systematic study and investigation using the products of research and judgement to improve programs.

351* **Speech Language Therapist (C).** Diagnoses communicative disorders, plans, directs and participates in individual or group therapy sessions which focus on the remediation of specific articulation problems including: (1) identification of children with speech or language impairments; (2) diagnosis and appraisal of specific speech or language impairments; (3) provision of speech and language services for the habilitation or prevention of communicative impairments; and (4) counseling and guidance of parents, children, and teachers regarding speech and language requirements. The providers of services are certified, licensed, or otherwise qualified professionals. **SLT Certification may be renewed. No new certifications will be issued.**

352* **Social Worker (B).** Provides social services for clients who may be individuals, families, groups, communities, organizations, or society in general. Typical responsibilities include: (1) preparing a social or developmental history on a student with disabilities; (2) group and individual counseling with a student and his or her family; (3) working with those problems in a student's living situation (home, school, and community) that affect adjustment in school; (4) mobilizing school and community resources in order to enable the student to receive maximum benefit from his or her educational program; and (5) other related services as necessary. The providers of these services are certified, licensed, or otherwise qualified professionals.

353* **Speech Language Pathologist (C).** Diagnoses communicative disorders, plans, directs and participates in individual or group therapy sessions which focus on the remediation of specific articulation problems including: (1) identification of children with speech or

language impairments; (2) diagnosis and appraisal of specific speech or language impairments; (3) referral for medical or other professional attention necessary for the habilitation of speech or language impairments; (4) provision of speech and language services for the habilitation or prevention of communicative impairments; and (5) counseling and guidance of parents, children, and teachers regarding speech and language requirements. The providers of services are certified, licensed, or otherwise qualified professionals. **A Speech Pathologist must hold 1) a master's degree in Speech Pathology or Communication Science Disorders, 2) an OBESPA state license, and 3) ASHA certification. An SLP must hold full certification for two (2) years prior to supervising SLTAs or SLPAs (OBESPA Rules). An SLP may supervise up to two (2) SLTAs/SLPAs per school year.**

354* **Staff Developer (B).** Plans, coordinates, and implements inservice training activities that help individuals to identify future career options and improve skills necessary to achieve them.

356* **Student Personnel Officer (B).** Works with the family, school, and community to determine the cause of and provide solutions for students who are experiencing serious attendance, academic and/or discipline problems in order to promote positive educational development.

358* **Transition Coordinator (B).** Provides services that: (1) strengthen and coordinate special programs and related services for individuals with special needs, including students with disabilities, who are currently in school or have recently left school and may benefit from assistance during the transition to postsecondary education, vocational training, competitive employment (including supported employment), continuing education or adult services; (2) stimulate the improvement and development of programs for secondary special education; and/or (3) stimulate the improvement of vocational and life skills to enable students with special needs to be better prepared for transition to adult life and services.

359* **Translator (B).** Expresses in another language systematically to retain the original sense, primarily of written works.

360* **Certified Nursing Assistant (CNA) (S) –** helps patients or clients with healthcare needs under the supervision of a Registered Nurse (RN) or a Licensed Practical Nurse (LPN).

400 PARAPROFESSIONAL. Works alongside and assists professional individuals.

401* **Assistant Counselor (S).** Assists students, parents, teachers, or other staff, under the supervision or direction of a counselor, by helping individuals make plans and decisions in relation to education, career, or personal development.

402* **Bilingual Aide (S).** Assists in the instruction of students using more than one language for teaching content.

404* **Career Aide (S).** Assists students in the process of choosing a profession or occupation.

405* **Childcare Giver (S).** Assists in organizing and leading Pre-kindergarten children in activities such as reading, drawing, and games.

406* **Computer Aide (S).** Assists and provides direction to computer users.

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407* **Extracurricular Activity Aide (S).** Supervises school-sponsored activities that are not related to curriculum (e.g., class sponsors), including all direct and personal services that are planned for student enjoyment.

409* **Monitor/Prefect (B).** Monitors the conduct of students in classrooms, detention halls, lunchrooms, playgrounds, hallways, and places where alternatives to classroom instruction are provided (e.g., test sites).

410* **Library Aide (S).** Assists in the maintenance and operation of a library by aiding in the selection, ordering, cataloging, processing, and circulation of all media.

411* **Media Center Aide (S).** Assists in the maintenance and operation of a media center by serving as a specialist in the organization and use of all teaching and learning resources, including hardware, content material, and services.

412* **Psychologist Assistant (S).** Assists a psychologist with routine activities associated with providing psychological services.

413* **Paraprofessional/Teacher Assistant (S).** An employee working within a classroom setting but whose position does not require additional qualifications under federal and state law due to site placement, funding source or non-instructional duties performed. Cannot be used in a SPECIAL ED setting. **Non-Title I School.**

414* **Paraprofessional (Tier I) (S).** An employee of a school district whose position is instructional in nature, or who delivers other direct services to students and/or their parents and for which a certified teacher or other professional has the ultimate responsibility for the design, implementation, and evaluation of the individual educational programs or related services and student performance. Individuals must meet requirements established by federal and state law to be authorized to serve as public school paraprofessionals in **Title I Schools**. The State Board of Education is also authorized to issue provisional teaching certification to a qualifying individual with a paraprofessional credential and relevant experience serving as a paraprofessional.

415* **Tutor (B).** Provides academic instruction to students requiring additional assistance outside of the classroom.

416* **Occupational Therapist Assistant (S).** Assists an Occupational Therapist with routine activities associated with providing Occupational Therapy services.

417* **Physical Therapy Assistant (S).** Assists a Physical Therapist with routine activities associated with providing Physical Therapy services.

418* **Paraprofessional (Tier II) (S).** An employee of a school district whose position is instructional in nature, or who delivers other direct services to students and/or their parents and for which a certified teacher or other professional has the ultimate responsibility for the design, implementation, and evaluation of the individual educational programs or related services and student performance. Individuals must meet requirements established by federal and state law to be authorized to serve as public school paraprofessionals in **Special Education settings**. The State Board of Education is also authorized to issue provisional teaching certification to a qualifying individual with a paraprofessional credential and relevant experience serving as a paraprofessional.

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419* **Personal Care Assistant (PCA) (S).** Under the direction of licensed special education and/or related services staff, assists one or more students in accomplishing activities of daily living; instrumental activities of daily living, health related functions; redirection of behavior; and other tasks as identified in an Individualized Education Programs (IEPs) or Section 504 plan for assigned students. Personal Care Assistants may be assigned to work with students who have physical disabilities, healthcare/medical needs, or require other forms of specialized care.

500 TECHNICAL. Performs tasks requiring a combination of basic scientific knowledge and manual skills, which can be obtained through approximately two years of postsecondary education such as that which is offered in community/junior colleges and technical institutes, or through equivalent special study and/or on-the-job training.

502* **Computer Technician (S).** Installs and maintains computer hardware and software equipment.

505* **Graphic Artist (S).** Plans and arranges art layouts, which illustrate programs or processes for publication, demonstration, and more effective communication.

506* **Inspector (S).** Examines the condition of equipment and buildings as they relate to safety and health and the condition of new construction as it relates to specifications and codes.

507* **Licensed Practical Nurse (S).** Performs auxiliary medical services, such as taking and recording temperature, pulse, and respiration rate, and giving medication under the direction and responsibility of a physician or a registered nurse.

508* **Media Technologist (S).** Maintains and programs audio, video, and other media equipment.

510* **Psychometrist (B).** Measures the intellectual, social, and emotional development of individuals through the administration and interpretation of psychological tests. These activities are usually carried out under the direction or supervision of a psychologist or a related professional.

511* **Purchasing Agent (S).** Buys supplies, equipment, and materials used in the operation of an organization.

513* **Supervisor (S).** Supervises the day-to-day operations of a group of skilled, semiskilled, or unskilled workers (e.g., warehouse or garage workers). Frequently called a foreman or crew leader.

600 OFFICE/CLERICAL SUPPORT. Performs the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions.

601* **Bookkeeping/Accounting/Auditing/Encumbrance Staff (S).** Keeps a systematic record of accounts or transactions and prepares statements reflecting those activities. If a degreed Accountant use job class 301, if not a degreed Accountant, use job class 601.

602* **Cashier (S).** Collects and records payments received for items purchased.

603* **Computer Operator (S).** Operates computer and peripheral equipment to process data by entering commands using a keyboard or computer terminal.

604* **Data Entry Clerk (S).** Enters information into a data processing format using data processing equipment. Migrant Data Entry Clerk would be coded here.

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605* **Dispatcher (S).** Assigns vehicles and drivers to perform specific services and to record such information concerning vehicle movement as a school or system may require.

606* **Duplicating/Photocopying Assistant (S).** Operates duplicating machines to print typewritten or handwritten documents directly from a master copy.

607* **Electrical and Electronic Repairers (S).** Installs and repairs electric and electronics equipment.

608* **File Clerk (S).** Classifies records in alphabetical or numerical order or according to subject matter or other system.

609* **General Office Staff (S).** Performs such activities as preparing, transcribing, systematizing or preserving written communication and reports or operating mechanical equipment (e.g., computers, fax machines, typewriters, calculators, and word processing equipment).

610* **Mail Clerk (S).** Routes mail, prepares outgoing materials for mailing, and maintains internal written communication systems.

612* **Office Manager (S).** Coordinates office services such as personnel, budget preparation and control, housekeeping, records control, and special management activities.

613* **Receptionist (S).** Receives callers or visitors at the establishment, determines the nature of business, and directs callers or visitors to destinations.

614* **Minutes/Records Clerk (S).** Establishes and maintains an adequate and efficient system for controlling records (e.g., registration, admission and attendance) of an organization. (Board minutes clerk would be coded here.)

615* **Secretary (S).** Schedules appointments, gives information to callers, takes dictation, and otherwise relieves officials of clerical work and minor administrative and business detail.

616* **Activity Fund Custodian (S)** - shall be appointed by the board of education of the school district. Maintain expenditure and revenue records of the School Activity Fund.

617* **Stores/Supplies Handler (S).** Receives, stores, and dispenses supplies, materials, and equipment.

690* **Superintendent's Secretary (S).** Schedules appointments, gives information to callers, takes dictation, and otherwise relieves the superintendent of clerical work and minor administrative and business detail.

700 CRAFTS AND TRADES. Performs tasks requiring high manual skill level, which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. This assignment requires considerable judgement and a thorough and comprehensive knowledge of the processes involved in the work.

701* **Brick Mason (S).** Works with brick and similar materials in the construction, erection, and reparation of structures and fixtures.

702* **Carpenter (S).** Constructs, erects, installs, and repairs wooden structures and fixtures.

703* **Cement Mason (S).** Works with cement and similar materials in the construction, erection, and reparation of structures and fixtures.

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704* **Electrician (S).** Plans, layouts, installs, and repairs wiring, electrical fixtures, apparatus, and control equipment.

705* **Heating/Ventilation/Air Conditioning (HVAC) Mechanic (S).** Services heating units, ventilation systems, and air conditioners in buildings.

706* **Locksmith (S).** Installs, repairs, rebuilds, and services mechanical or electrical locking devices using hand tools and specialized equipment.

707* **Maintenance Repairers/General Utility (S).** Repairs and maintains buildings, machinery, electrical, and mechanical equipment.

708* **Painter and Paperhanger (S).** Paints, varnishes, and stains or wallpapers the interior and/or exterior of buildings and fixtures.

710* **Plumber (S).** Assembles, installs, and repairs pipes, fittings, and fixtures of heating, water, and drainage systems.

711* **Printer (S).** Makes copies by chemical or photographic means.

712* **Vehicle Mechanic (S).** Inspects, repairs, and maintains functional parts of mechanical equipment and machinery.

800 OPERATIVE. Performs tasks requiring intermediate level manual skills which can be mastered in a few weeks through limited training to operate machines. This includes bus drivers and vehicle operators.

801* **Bus Driver (S).** Drives a bus used in the service of a school or system.

802* **Other Vehicle Operator (S).** Drives a vehicle such as a truck or automobile used in the service of a school, system, or activity.

803* **Substitute Bus Driver/Mechanic (S).** Acts in capacity of bus driver/mechanic when bus driver/mechanic is not available. (To be used with Job Codes 700-899 and WC code 7380).

900 LABORER. Performs tasks requiring some manual skills, which can be conducted with no special training. This includes individuals performing lifting, digging, mixing, loading, and pulling operations.

901* **Construction Laborer (S).** Performs any combination of duties on construction projects, usually working in utility capacity, by transferring from one task to another. Duties include measuring distances from grade stakes, signaling operators of construction equipment, and mixing concrete.

902* **Freight, Stock, and Materials Handler (S).** Loads, unloads, and moves freight, stock, and other materials manually or with equipment that does not require technical skill to operate (e.g., wheelbarrows, conveyor belts).

905* **Groundskeeper (S).** Maintains grounds that are owned, rented, or leased and used by a school or system. This does not include the operation of machinery requiring semiskilled training or experience.

907* **Vehicle Washer/Equipment Cleaner (S).** Washes vehicles and equipment with washing and rinsing solutions to remove debris. May manually dislodge debris from objects being washed, and dry objects using a cloth or air hose.

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950 SERVICE WORK. Performs tasks regardless of level of difficulty which relates to both protective and non-protective supportive services.

951* **Bus Monitor/Crossing Guard (S).** Helps keep order on buses or other school or system modes of transportation. This includes traffic guards for loading buses, crossing guards for monitoring pedestrian traffic.

952* **Childcare Worker (S).** Assists in implementing childcare activities, including custodial functions. An afterschool program worker would be coded here.

953* **Cook/Food Preparer (S).** Prepares and cooks foodstuffs in quantities according to menu and number of persons to be served.

954* **Custodian (S).** Performs plant housekeeping and servicing activities consisting of the cleaning; operation of the heating, ventilating, and air conditioning systems; and the servicing of building equipment.

955* **Dietary Technician (S).** Advises and assists personnel in public and private establishments in food services systems by making recommendations for foods that will constitute nutritionally adequate meals.

957* **Facilities Maintenance Worker (S).** Inspects buildings and office areas to evaluate suitability for occupancy considering such factors as air circulation, lighting, location, and size.

958* **Food Server (S).** Serves sandwiches, salads, beverages, desserts, and other kinds of food. May order items to replace stock and collect money for purchases.

959* **Police Officer (S).** Maintains order, enforces the law, prevents, and investigates crime in a school building and its surrounding areas.

961* **Security Guard (S).** Provides protection to individuals and safeguards the school facility.

962* **Extended Childcare Provider (S).** Provides professional childcare services, whether at home or in a center, and who has satisfied any state requirement regarding those services.

963* **Student Worker (S)**. Transitional School to Work.

964* **Substitute Food Service/Custodial/All other Substitute Employees (S).** (To be used with Job Codes 900-999 and WC code 9101).

965* **Emergency Medical Technician (EMT) (S). -** Performs interventions and serves as link between the scene of an emergency and the health care system.

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REVENUE DIMENSIONS

FY	FUND	PROJECT REPORTING	SOURCE OF REVENUE	PROGRAM	OPERATIONAL UNIT
XX	XX	XXX	XXXX	XXX	XXX

Definitions of Revenue Dimensions

FY Fiscal year of the fund involved.
Example: FY2022-23.

FUND A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and residual equities or balances or changes therein. Examples: General, building, school activity, trust.

PROJECT REPORTING The Project Reporting dimension permits LEAs to accumulate revenues to meet a variety of specialized management and reporting requirements, regardless of whether the programs receive district, state, federal, or multisource funding. Revenues may be accumulated under individual projects with the flexibility of accommodating additional projects that LEAs might wish to account for on a permanent or temporary basis. Examples: Summer school program, child nutrition program, vocational program, IDEA-B.

SOURCE OF REVENUE This dimension permits segregation of revenues by source. The primary classification differentiates district, intermediate, state, and federal revenue sources. Revenues from restricted sources would be further classified using the Project Reporting dimension.

PROGRAM A plan of activities and procedures designed to accomplish a predetermined objective. The 200 series is to be used for Staff Development, 700 series is to be used for Child Nutrition Program, and 800 series is to be used for competitive athletic programs as co-curricular activities. The 900 series is to be used for co-curricular and extracurricular programs which the district might want to track.
See H-1.

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SOURCE OF REVENUE DIMENSION DEFINITIONS

1000 DISTRICT SOURCES OF REVENUE. Revenue from local sources is the money generated from within the boundaries of the district and available to the district for its use.

1100 TAXES LEVIED/ASSESSED FOR THE LEA. Compulsory charges levied by the LEA to finance services performed for the common benefit.

1110* Ad Valorem Tax Levy (Current Year). Taxes levied on the assessed value of real, personal, and public service property located within the LEA boundaries which, within legal limits, is to be raised for school purposes.

1120* Ad Valorem Tax Levy (Prior Years). Taxes collected from ad valorem tax levies made in previous years (delinquent taxes).

1121 First Prior Year.

1122 All Other.

1130* Revenue in Lieu of Taxes. Payments made out of general revenues by a local governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property. Such revenue would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the local governmental unit.

1140* Revenue from Local Governmental Units other than LEAs. Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. This classification could include revenue from townships, municipalities, counties, etc. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series.

1190* Other Taxes. Other forms of taxes by a local governmental unit other than an LEA, such as licenses and permits.

1200 TUITION AND FEES. Revenue from individuals, welfare agencies, private sources, and other LEAs for education provided by the LEA.

1210 ADULT EDUCATION. Revenue received for activities providing educational opportunities for adults.

1211* Adult Education—Full Time—Formula Programs. Revenue collected for full-time adult students attending classes in career and technology schools.

1212* Adult Education—Short Term. Revenue collected for short-term adult students attending classes in the evenings.

1213* Adult Education—Student Fee's—Other Programs. Revenue collected for adult students attending classes other than as listed above. (This may also include other nonprofit organizations. For example, Dollar General Literacy Foundation, and George Kaiser Foundation).

1214* GED Testing Fees. Revenue collected for individuals completing their high school education through the GED program.

1215* Adult Education. Revenue collected from businesses and industry to cover the cost of classes.

1220* Continuing Education. Revenue received as tuition for students attending continuing education schools in the LEA.

1230* Summer School Tuition. Revenue received as tuition for students attending summer school.

1240 TRANSFER FEES. Revenue received from regular day school for students attending regular school in a district where they are not legal residents.

1241* Transfer Fees—Per Capita Costs. Revenue received from regular day school for students living in other districts.

1242* Transfer Fees—Special Education. Revenue received from the sending district to provide instruction of special education students from other districts.

1243* Transfer Fees—Kindergarten. Revenue received from sending district to provide instruction for students attending kindergarten classes whose legal residence is another school district.

1244* Transfer Fees—Gifted and Talented. Revenue received from the sending districts to provide instruction of gifted and talented students from other districts.

1245* Transfer Fees—Special Students (Treatment Facilities). Revenue received from other districts, parents, or facilities for educational costs during the time students were placed in a public or private residential child care or treatment facility.

1246* Transfer Fees—Alternative Education. Revenue received from a sending district to provide instruction of alternative education students.

1250 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1251* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1252* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1253* Underage Tuition. Revenue collected for students attending regular school before legal age.

1260* Extended School Care. Revenue collected from individuals, private sources and/or the Department of Human Services to provide for custodial care of students in the elementary schools.

1290* Other Tuition and Fees. All revenue received as tuition and fees not covered above. This would include revenue from the Department of Human Services for school-sponsored child care for students' children.

1300 EARNINGS ON INVESTMENTS. Revenue received as profit on holdings in savings or investments.

1310* Interest Earnings. Interest received on investments in U.S. Treasury bills, certificates of deposits of banks and trust companies, authorized bonds, savings accounts or savings certificates of savings and loan associations, banks or trust companies.

1320* Dividends on Insurance Policies. Revenue received for dividends on school insurance policies.

1340* Accrued Interest on Bond Sales. Interest received on bonds sold.

1350* Interest on Taxes. Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

1351 Earnings of Interest on Protested Taxes. Revenue received from the county for interest earnings on monies paid in protest by taxpayers and held in escrow.

1352 Earnings of Interest on Un-apportioned Taxes. Revenue received from the county for interest earnings on monies collected for taxes before they are apportioned and paid to the school district.

1353 Earnings of Interest on Assessed Penalty Payments. Revenue received from the interest earned from penalties for the payment of taxes after the due date.

1360* Earnings from Oklahoma Commission on School Funds Management. Revenue received from residuals or interest earnings due to participation in the Oklahoma Commission on School Funds Management program.

1390* Other Earnings on Investments. Revenue from holdings invested for earning purposes not listed above.

1400 RENTALS, DISPOSALS, AND COMMISSIONS. Revenue received for the use of school property, sales and commissions.

1410* Rental of School Facilities. Rental received for the use of school facilities.

1420* Rental of Property other than School Facilities. Revenue received for the use of property owned by the district, except school facilities.

1430* Sales of Buildings and/or Real Estate. Revenue received for the sale of buildings or real estate belonging to the school district.

1440* Sales of Equipment, Services, and Materials. Revenue received for the sale of school equipment, services, or materials.

1450* Bookstore Revenue. Revenue of sales resulting from the operation of a bookstore that is a school or system enterprise.

1460* Commissions. Revenue received as commissions for telephone service, vending machines, etc.

1470* Shop Revenue. Revenue of income as the result of operating various types of trades and industrial art classes.

1490 OTHER RENTALS, DISPOSALS, AND COMMISSIONS. All other revenue received for rentals, disposals, and commissions not listed above.

1491* Resale—Carpentry House. Receipts from sale of a home constructed by the carpentry class for resale.

1492* Resale—Program Live/Work.

1493* Resale—Industry Training.

1500 REIMBURSEMENTS. Cash or other assets received as repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, department, individual, firm, or corporation. Child nutrition program reimbursements for the current year should not be coded here, but under Source of Revenue 5150.

1510* Insurance Loss Recoveries. Reimbursement for liabilities paid by the school district that were losses covered by insurance.

1520* Life Insurance Premium Reimbursements. Reimbursements of premiums and reserves for self-insurance.

1530* Damages to School Property. Reimbursement from any source for payments for damages to school property.

1540* Lost Textbooks. Revenue from reimbursement by all sources for lost textbooks.

1550* Workers' Compensation. Revenue paid to the district by school employees for wages paid under workers' compensation during the time the employee was receiving full salary from the district.

1560* Media Services. Revenue received from all sources for services performed on a contract basis for media services.

1570* Custodian Services and Utilities. Reimbursement from outside organizations for wages paid for custodial services and utilities.

1580* School—Sponsored Activity Transportation Fees. Revenue received from outside organizations for school-sponsored activity transportation.

1590* Miscellaneous Reimbursements. Revenue received from outside entities for goods or services not classified above.

1600 OTHER LOCAL SOURCES OF REVENUE. Other revenue from local sources not classified above.

1610* Contributions and Donations from Private Sources (Indicate Exact Source by Project Reporting Code). Revenue received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.

1620* Community Services. Revenue for providing services other than public school and adult education for purposes relating to the community as a whole or some segment of the community.

1630* Insurance Premium. Revenue received by the school district for insurance coverage for employees, either by payroll deduction or direct pay. (This would include revenue received for district's share of self-insurance premiums.)

1640* Endowments (Indicate Exact Source by Project Reporting Code). Revenue received from which the income may be expended, but whose principal must remain intact.

1650* District Contracts. Revenue received by the district for services performed by the district on a contract basis such as transportation, data processing, or food service. (Include here the reimbursement of monies from the co-op fund to the general fund of LEA).

1660* Mineral Royalties and Lease Revenue. Revenue received for mineral royalties and lease agreements on land owned by the district.

1670* Transfer of Fund Balance from Other Districts. Revenue received unconditionally from another district without expectation of repayment.

1680* Refund of Prior Year's Expenditures. If expenditure and refund occur in current year, code the refund as Correcting Entry 5600 and reclass the refunded portion of the expenditure to Correcting Entry 5600. Workman's compensation reimbursement and e-rate would be coded here.

1690* Miscellaneous Revenue from District Sources. All other money received from local sources.

1691 Flexible Benefit. Revenue received by the school district by payroll deduction for employees participating in the flexible benefit plan.

1692 All Other Miscellaneous Revenue. All other miscellaneous revenue received from local sources not listed above.

1700 CHILD NUTRITION PROGRAMS. Revenue received from local food sales to students and adults.

1710* Student Lunches, Breakfasts, Special Milk Program. Revenue from the sale of any item under the National School Lunch Program, School Breakfast Program, and Special Milk Program specific to the reimbursable meals served.

1720* A La Carte or Catering Revenue. Revenue from the sale of any food/beverage item in the cafeteria which is specific to A LA CARTE (students and/or adults) and Catering sales only. Examples of catering sales are when food/beverages are prepared/served by Child Nutrition at any PTA, athletic, student activity banquets or functions, appreciation functions, school board meeting, etc.

1730* Adult Lunches/Breakfasts. Revenue received from adults for meals.

1740* Summer Food Service Adult Revenue.

1760* Contract Lunches, Breakfasts, Milk and Supplements. Revenue received from meals and/or milk sold to programs or institutions outside the school system, i.e., daycare centers, or private schools.

1790* Other District Revenue (Child Nutrition Programs). Revenue received from other district sources which concern the school child nutrition program.

1792 Gifts and Donations. Revenue received from a philanthropic function, private individual, or private organization for which no repayment or special service to the contributor is expected.

1793 Guest and/or Intern Lunches (reimbursed by LEA). Revenue received for meals served to guests and paid for by school funds other than the school child nutrition programs account.

1794 Commodity Rebate. Revenue from discounts received for purchasing food products in the prior year. Current year rebate use Source of Revenue 5600, Correcting Entry.

1795 Promotional Rebate. Revenue received from vendors in the form of a rebate in the prior year. Current year rebate use Source of Revenue 5600, Correcting Entry.

1796 Other Sales. Revenue received for the sale of, supplies, surplus inventories and/or equipment, and recyclable materials.

1800 ATHLETIC PROGRAMS. Revenue received for all school sponsored athletic activities.

1810* Admissions. Revenue received from the sale of tickets for single school events.

1811 Single Game Receipts. Revenue received from the sale of tickets for single school athletic events.

1812 Student Activity Tickets. Revenue received from the sale of student athletic tickets.

1813 Season Tickets. Revenue received from the sale of season tickets for athletic events.

1820* Advertising and Program Sales. Revenue derived from athletic sales and advertising.

1830* Concessions. Revenue received from the sale of food and drinks from concession activities.

1840* Dues and Memberships. Revenue received for memberships in or dues to athletic organizations or clubs.

1850* Fees, Penalties, and Fines. Revenue from entry fees to athletic events, including any prorated portion received from sale of athletic activities.

1860* Game Contracts and Guarantees. Revenue derived from contractual arrangements with other schools.

1870* State Play—Off Revenue. Revenue received from state play-off.

1880* Supplies and Materials Sold to Students. Revenue received from the sale of supplies and materials sold to students.

1890* Other Athletic Revenue. All revenue received for athletic activities that cannot be classified above.

1900 NON—ATHLETIC PROGRAMS. (ACTIVITY FUND [60] ONLY). Revenue from school sponsored activities.

1910* Admissions. Revenue received from the sale of tickets for single school events.

1911 Carnivals. Revenue derived from the sale of tickets to carnivals.

1912 Dances. Revenue derived from the sale of tickets to school-sponsored dances.

1913 Parties. Revenue derived from the sale of tickets to school-sponsored parties.

1914 Promenades. Revenue derived from the sale of tickets to school-sponsored promenades.

1915 School or Class Plays. Revenue derived from the sale of tickets to school-sponsored school or class plays.

1919 Other Admissions. Revenue from school-sponsored activities (except athletics) not listed above.

1920* Concession Sales. Revenue received from the sale of food and drink from concession activities.

1950* Revenue from Merchandise Purchased for Resale (Except Student Store). Revenue collected from the sale of merchandise purchased for resale (except student store).

1960* Student Activity Tickets. Revenue received from the sale of student activity tickets.

1970* Student Clubs and Organizations. Revenue received for use by student clubs and organizations.

1971 Dues and/or Fees. Revenue received for memberships in or dues to school organizations or clubs.

1972 Donations. Revenue received from a philanthropic foundation, private individual, or organization for a school activity for which no repayment or special service to the contributor is expected.

1980* Student Store Sales. Revenue from sales by students or student-sponsored stores.

1990* Other School Activity Fund Receipts. All revenue received for school activities that cannot be identified above.

2000 INTERMEDIATE SOURCES OF REVENUE. Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit or a political subdivision between the district and the state, and distributed to districts in amounts that differ in proportion to those which were collected within such systems.

2100* County Four Mill Ad Valorem Tax. A tax levy by county government on the net assessed valuation of property of the county. Proceeds are apportioned by the county treasurer based on preceding school year average daily attendance.

2200* County Apportionment (Mortgage Tax). A mortgage tax apportioned to the school districts of each county annually on the basis of enumeration.

2300* Resale of Property Fund Distribution. County revenue consisting of revenue from penalties and interest on delinquent ad valorem taxes, and receipts from sale of property for delinquent ad valorem taxes on property.

2400* County Sales Tax. County revenue consisting of revenue from a special-purpose tax implemented and levied at the county level**.**

2900* Other Intermediate Sources of Revenue. All other money received from intermediate sources which is not earmarked for a specific purpose.

3000 STATE SOURCES OF REVENUE. Revenue from state sources provided to LEAs in the form of grants or other types of allocations.

3100 DEDICATED REVENUE. All revenue generated at the state level by taxes, license fees, or other fees that are set aside by the state to be used for the operation of the common schools in the state.

3110* Gross Production Tax. This is a tax on oil, gas, and other minerals produced in the county. One-tenth of the total sum collected is apportioned on the basis of average daily attendance to that county's schools which offer instruction in Grades K-12. (Royalty tax would not be coded here, but to Source of Revenue 3190.)

3111* BIA (Bureau of Indian Affairs) Tax. This is a tax on oil, gas, and other minerals produced in the county. To only be used by Osage County and Sperry Public School in Tulsa County. This will not be counted in the chargeable calculation.

3120* Motor Vehicle Collections. Monies apportioned and distributed monthly by the Oklahoma Tax Commission from motor vehicle collections, according to the Oklahoma Vehicle License and Registration Act.

3130* Rural Electric Cooperative Tax. Tax distributed by the Oklahoma Tax Commission of the collections on rural electric installations within the school district.

3140* State School Land Earnings (State Apportionment). Money earned by the holdings of the State School Land Commission and apportioned to the schools on the basis of average daily attendance of the school district.

3150* Vehicle Tax Stamp. Apportionment of 49 percent (49%) of collections from the sale of tax stamps. The allocation is on an average daily attendance basis. Not considered chargeable income in the state aid formula.

3160* Farm Implement Tax Stamp. Monies allocated by the county treasurer at the end of every calendar month on collections received from the sale of farm implement tax stamps. Not considered chargeable income in the state aid formula.

3190* Other Dedicated Revenue. Any other registration or license fees, taxes, or penalties collected at the state level and distributed to the school districts that cannot be classified in one of the dedicated revenues listed above. Royalty tax would be included here. Not considered chargeable income in the state aid formula.

3200 STATE AID—GENERAL OPERATIONS—NONCATEGORICAL. Revenue appropriated by the Legislature and apportioned to the schools for general operations.

3210* Foundation and Salary Incentive Aid. Revenue received from the state aid formula from the State Department of Education. Gifted and Talented funds would be included here.

3250* Education Flexible Benefit Allowance.

3300 STATE AID—COMPETITIVE GRANTS—CATEGORICAL. Revenue received from the state and appropriated by the Legislature to fund specific programs or to accomplish specific objectives.

3310* Alternative and High Challenge Education. Grant revenue received from the State Department of Education for students who are in educational programs affiliated with a public school.

3360* Instructional—Cooperative and Technological Education (ICTE). A broad, line-item grant appropriation from the Legislature to support small school cooperative grants and special contractual projects.

3400 STATE—CATEGORICAL. Revenue received from the state and appropriated by the Legislature to fund specific programs or to accomplish specific objectives.

3410 PROFESSIONAL DEVELOPMENT. A line-item appropriation from the Legislature to increase standards in teacher education programs and upgrade professional abilities.

3411* Professional Development. Revenue received from the State Department of Education for continuation of local professional development programs for certified personnel.

3412* Nationally Board Certified Bonus. Subject to availability of funds, a bonus in the amount prescribed shall be provided to Oklahoma teachers, psychologists, speech-language pathologists, and audiologists holding National Board certification.

3415* Reading Sufficiency Act. School districts may be reimbursed up to $150 for each enrolled first, second, and third grade student of the current school year who is found in need of remediation based on the school district's annual reading sufficiency plan.

3420* State Textbook. Revenue appropriated by the Legislature and allocated to the LEA for the purchase of textbooks.

3430* Adult Education Matching. Revenue appropriated by the Legislature to match federal funds to establish or maintain adult education programs that will enable all adults to acquire basic literacy skills; complete secondary school; and become more employable, productive, and responsible citizens.

3435* Redbud School Funding Act - Funds appropriated by the Legislature and allocated to provide equitable funding to charter and public schools who fall below the state average baseline local funding per student.

3440* Driver Education. Revenue appropriated by the Legislature and allocated to the LEA as a reimbursement for providing a driver education program during the preceding school year.

3450* Special Contracts. Revenue received for special contracts.

3460* Very Special Arts—Oklahoma. Revenue received by the state as an affiliate of Very Special Arts—USA. The program serves as a coordinating force to school districts and local communities to promote arts programming and festivals which reach all areas of the disabled population.

3470* Advanced Placement Incentives. Revenue received for professional development, course material, equipment, and school incentive.

3480* School Consolidation Assistance. Expenditures of restricted funds provided from various sources to assist in the transition to a consolidated or annexed district on a voluntary basis.

3490* Mutual Superintendent Contract Assistance. Assistance to school districts which have entered into a mutual contract with a superintendent as authorized pursuant to O.S. 70 § 5-106A, in paying up to 50% of superintendent's salary for no more than three consecutive years ($150,000.00 maximum).

3500 SPECIAL PROGRAMS. Revenue appropriated for special purposes. Uses and limitations are specified by the legal authority establishing the programs, and the funds cannot be used or diverted to other uses.

3570* Program of Parent Education. Revenue for the cost to provide parent educators practical information and guidance regarding the development of language, cognition, social skills, and motor development.

3600 OTHER STATE SOURCES OF REVENUE. All state revenue not classified above.

3610* Additional Homestead Reimbursement. Reimbursement from the state for double-homestead exemption allowance for a family earning less than $4,000 annual income.

3620* State Land Reimbursement. Reimbursement from the state through the county for state-owned land within the county which, if it were in private ownership, would be classified as agricultural land and for which no state agency is making in-lieu ad valorem payments.

3630* Department of Human Services. Revenue received from the Department of Human Services. Revenue could be for reimbursement or for flat grants.

3640* Department of Health. Revenue received from the Department of Health. Revenue could be for reimbursement or for a flat grant.

3650* Tobacco Settlement Endowment Trust (TSET). Revenue received from the Tobacco Settlement Endowment Trust for the Healthy Schools Incentive Grant Program.

3690* Other Miscellaneous Sources of State Revenue. Miscellaneous sources of state revenue not listed above. For tracking of funds, assign a local Project Reporting Code.

3700 CHILD NUTRITION PROGRAMS. Revenue received from the state for food to students and adults.

3710* State Reimbursement. State money appropriated by the Legislature to reimburse school districts' partial costs for student lunches.

3720* State Matching. Revenue received from the state for purpose of matching federal funds.

3800 STATE VOCATIONAL PROGRAMS.

3810 STATE VOCATIONAL PROGRAMS PAYMENTS.

3811* Comprehensive High School Vocational Salaries Reimbursement. Amount allocated for each approved vocational program in addition to all other funds allocated.

3812* Vocational Programs Assistance Grants. Revenue allocated for approved vocational programs.

3813* Local Directors. Revenue allocated for administration of vocational programs.

3819* Formula Operations. Revenue received in providing vocational training for students enrolled in approved vocational programs.

3820* Oklahoma Tuition Aid Grant (OTAG).

3830 BUSINESS AND INDUSTRY SERVICES. Revenue received to conduct career vocational education.

3832* Training for Industry Growth (TIG).

3833* Customized Industry or Government Entity Training. Revenue received for customized training designed for employees of one or a specific group of businesses or government entities.

3834* Training for Industries (TIPS).

3836* Bid Assistance Center. State revenue related to activities that assist business and industry in obtaining government contracts.

3837* Broker Agent (Manufacturing Alliance).

3838* Oklahoma Manufacturers' Exchange.

3839* Rural Economic Development.

3840 SHORT—TERM ADULT TRAINING. Revenue received for adults and out-of-school youth that are not in a regularly prescribed program of studies. These monies are to develop skills and knowledge to meet various immediate and long range needs.

3841* Certified Nurse Aide II. Revenue intended to provide upgrade training for nurse aides.

3842* Construction Education Project.

3843* Transportation Joint Venture.

3844* Firefighter Training.

3848* Safety. Revenue received to provide safety training and resources to business and industry.

3850 OTHER VOCATIONAL AID.

3852* Temporary Assistance for Needy Families (TANF). State revenue intended to provide basic education and job training assistance.

3856* Dropout Recovery.

3860 OTHER VOCATIONAL AND TECHNICAL EDUCATION SERIES.

3861* Statewide Programs. Revenue received for eligible programs to serve students.

3862* Youth Apprenticeship.

3864* Teacher Mentor/Staff Development. Revenue related to activities that provide in-service training to teachers.

3866* Inmate Training. Revenue received for programs and services that relate to inmate training.

3867* Summer Orientation. Revenue related to activities for seventh through tenth graders where they learn to make career choices based on interest.

3870 COLLEGE CREDIT AND SCHOOL IMPROVEMENT.

3875* Oklahoma Higher Learning Access Program (OHLAP).

3879* High Schools That Work.

3880 SCHOOL COMMUNICATIONS AND ENERGY INDUSTRY.

3881* Oil & Gas Training.

3889* Telecommunications Training (Telephone Bills).

3890* Capital Outlay.

3892* OK Education Lottery Fund.

4000 FEDERAL SOURCES OF REVENUE. Revenue collected by the federal government and distributed to state and local educational agencies for the purpose of providing financial support for programs, projects, services, and activities which enhance educational opportunities for citizens.

4100 GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT.

4120* Federal Emergency Management Agency (FEMA). Funds received to provide major disaster assistance for replacing or repairing damaged or destroyed supplies, equipment, books, and for repairing minor damages to facilities.

4130* Title VII—Impact Aid. Formula grants to provide financial assistance to local educational agencies upon which financial burdens are placed when the tax base of the district is reduced through the federal acquisition of real property or when a sudden and substantial increase in school attendance results from federal activities; for education of children residing on federal property or where parents are employed on federal property. (CFDA Number 84.041)

4140* Title VI—Indian, Native Hawaiian, and Alaska Native Education. Revenue received to support the efforts to meet the unique educational and culturally related academic needs of American Indian students so that they can meet the challenging academic achievement standards they are expected to meet. (CFDA Number 84.060)

4150* ROTC. Federal funds received directly by the LEA for reimbursement for a portion of the salaries of instructional and support staff for ROTC programs.

4160 OPERATIONS.

4161* In-Lieu Tax Public Housing. Revenue to replace the loss of tax revenue resulting from property exempted from taxation.

4162* Flood Control. Revenue received through the Flood Control Act of Congress 1941 to counties where flood control projects are located. One-fourth of all such funds received in the county are distributed to the school districts in the county on the basis of enumeration. (CFDA Number 12.112)

4163* Forest Reserve Rentals. Revenue received from federal funds by LEAs on federally held forest properties within the LEA boundaries.
(CFDA Number 10.665)

4164* Sub-Marginal Lands. Revenue from the use of submarginal lands and certain other lands shall be apportioned as follows: Two-thirds of the revenue is apportioned to the affected school districts of the county in the direct ratio of the number of acres of such land within each school district to the total number of acres of lands which were purchased by the federal government under the provision of the Bankhead-Jones Farm Tenant Act. (CFDA Number 10.666)

4165* Asbestos Abatement. Revenue received from federal funds for the purpose of inspecting, writing management plans, or abatement.

4166* National Science Foundation.

4170* Title I, Part H, School Dropout Prevention. Funds to provide for school dropout prevention and reentry and to raise academic achievement levels by providing grants that challenge all children to attain their highest academic potential; and ensure that all students have substantial and ongoing opportunities to attain their highest academic potential through schoolwide programs proven effective in school dropout prevention and reentry. (CFDA Number 84.360)

4180* Title V—Flexibility and Accountability. (CFDA Number 84.358A)

4200 TITLE I PART A— IMPROVING BASIC PROGRAMS OPERATED BY STATE AND LOCAL EDUCATIONAL AGENCIES (LEA). EVERY STUDENT SUCCEEDS ACT (ESSA).

4210* Part A, Improving Basic Programs. The purpose of these funds is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging academic achievement standards and assessments. (CFDA Number 84.010)

4213* Supplemental School Improvement Grants. (CFDA Number 84.377A)

4230* Education of Migratory Children. Revenue granted to support high-quality and comprehensive educational programs for migratory children; ensure migratory children are provided with appropriate educational services; ensure migratory children receive full and appropriate opportunities to meet challenging academic content and achievement standards; and to design programs to help migratory children overcome educational disruption, cultural and language barriers, social isolation, various health-related problems, and other factors that inhibit the ability of such children to do well in school. (CFDA Number 84.011)

4240* Part D—Prevention and Intervention Programs for Children and Youth Who are Neglected, Delinquent or at Risk. Revenue granted to improve educational services for neglected or delinquent children; to provide such children with services to make a successful transition to further schooling or employment; and prevent at-risk students from dropping out of school or provide returning students with needed services and support. (CFDA Number 84.013)

4250* Title I, Part E—Oklahoma Striving Readers Comprehensive Literacy Initiative (CFDA # 84.374C)

4270 TITLE II—PREPARING, TRAINING, AND RECRUITING HIGH QUALITY TEACHERS AND PRINCIPALS AND OTHER SCHOOL LEADERS.

4271* Part A, Teacher and Principal Training and Recruiting Fund. Grants to increase student achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in the schools. (CFDA Number 84.367)

4273* Part B, Mathematics and Science Partnerships. (CFDA Number 84.366)

4280 TITLE III—LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS AND IMMIGRANT STUDENTS.

4281* Part A, English Language Acquisition, Language Enhancement, and Academic Achievement. Grants to help ensure that children, who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet challenging academic content and achievement standards. (CFDA Number 84.365)

4300 INDIVIDUALS WITH DISABILITIES. Revenue to assure the effective education of disabled children.

4310* Individuals with Disabilities, P.L. 105-17, IDEA—PART B. Project grant revenue held in reserve by the State Department of Education for apportionment to districts to be used in priority areas for disabled children. (CFDA Number 84.027)

4340* Preschool Aged 3-5, P.L. 105-17 (SECTION 619), IDEA—PART B. Project grants for demonstration projects for disabled preschool children three through five years of age as of December 1 each year. (CFDA Number 84.173)

4350* State Personnel Development Grant. (CFDA Number 84.323A)

4400 EVERY STUDENT SUCCEEDS ACT (ESSA) OF 2015, CONTINUED.

4440 TITLE IV—21ST CENTURY SCHOOLS.

4441* Part A, Safe and Drug-Free Schools and Communities. Grants to prevent violence in and around schools; prevent illegal use of alcohol, tobacco, and drugs. (CFDA Number 84.186)

4442* Part A, Student Support and Academic Enrichment Program. Grants to improve student academic achievement by, providing all students with access to a well-rounded education, improving school conditions for student learnings to support safe and healthy students, and improving the use of technology in order to advance digital literacy of all students. (CFDA # 84.424)

4443* Part B, 21st Century Community Learning Centers. Grants to establish or expand community learning centers that provide opportunities for academic enrichment, provide additional services and programs; and family literacy and related educational development. (CFDA Number 84.287)

4460 TITLE V—PROMOTING INFORMED PARENTAL CHOICE AND INNOVATIVE PROGRAMS.

4462* Part B, Public Charter Schools. Grants to provide financial assistance for the planning, program design, and initial implementation of charter schools. (CFDA Number 84.282)

4470* Title V—Subpart 2, Rural and Low-Income School Program. (CFDA Number 84.358B)

4480* Title IX—Education for the Homeless and Other Laws. Grants to ensure that homeless children and youth are afforded the same free, appropriate public education as provided to other children and youth; and ensure that such children and youth have an opportunity to meet the challenging student academic achievement standards to which all students are held. (CFDA Number 84.196)

4500 GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH OTHER STATE AND INTERMEDIATE SOURCES.

4550* Johnson-O'Malley Program. Revenue received from the Bureau of Indian Affairs allocated for students verified as a tribal member or eligible for tribal membership and enrolled in the public schools. Funds are used for educational and supplemental programs. (CFDA Number 15.130)

4560* Head Start Funds to Schools. (CFDA Number 93.600)

4570* Oklahoma AWARE – Mental Health Services Programs. Funds to address substance abuse treatment, prevention and mental health needs. (CFDA Number 93.243)

4580* Medicaid Resources. Revenue received as reimbursement for provision of services through the general fund to eligible students who qualify for Medicaid in accordance with contract with the Oklahoma Health Care Authority. (CFDA Number 93.778)

4590* Youthbuild. A community development program for low income people ages sixteen(16) through twenty four (24) who work toward their GED credential or high school diplomas, learn job skills, and build affordable housing for their community. (CFDA Number 17.274)

4600 OTHER FEDERAL SOURCES OF REVENUE THROUGH STATE DEPARTMENT OF EDUCATION OR STATE DEPARTMENT OF CAREER AND VOCATIONAL EDUCATION.

4610 ADULT EDUCATION.

4611* Adult Education, Title II, P.L. 105-220. Revenue received from federal sources to establish adult education programs that will enable all adults to acquire basic literacy skills, complete secondary school, and become more employable, productive and responsible citizens. (CFDA Number 84.002)

4613* Temporary Assistance for Needy Families (TANF). Revenue received from federal sources to provide adult basic education distributed to the school districts through the State Department of Education. (CFDA Number 93.558)

4616* Workforce Incentive Act. (CFDA Number 17.255)

4617* Rehabilitation Services. (CFDA Number 84.126)

4618* Rural Health. Funds to assist in recruiting and training health care workers in rural areas. (CFDA Number 93.241)

4680 MISCELLANEOUS FEDERAL SOURCES OF REVENUE.

4685* Learn and Serve America Program. (CFDA Number 94.004)

4689* Other Miscellaneous Sources of Federal Revenue. Miscellaneous sources of federal revenue not listed above. Unless otherwise noted, to track funds, assign a local Project Reporting code.

4700 CHILD NUTRITION PROGRAMS. Revenue received from federal sources for provision of child nutrition programs.

4704* Emergency Operational Costs Reimbursement – Child and Adult Care Food Program. (CFDA # 10.558)

4705* Emergency Operational Costs Reimbursement - SBP & NSLP (CFDA # 10.555)

4706* P-EBT Program. Funds to reimburse SFA's for administrative costs incurred in the delivery of P-EBT. These funds may be used to reimburse allowable local level P-EBT costs. Examples of allowable reimbursement

costs under this grant include: limited salaries of personnel, supplies, or other expenses associated with the FY 2021, SY 2020-2021 P-EBT program. (CFDA Number 10.649)

4710* Lunches. (CFDA Number 10.555)

4720* Breakfasts. (CFDA Number 10.553)

4730* Special Milk. (CFDA Number 10.556)

4740* Summer Food Service Program. (CFDA Number 10.559)

4750* Child and Adult Care Food Program. (CFDA Number 10.558)

4760* Fresh Fruit/Vegetable Program. (CFDA Number 10.582)

4770* Professional Standards for School Nutrition Employees. (CFDA Number 10.547)

4780* National School Lunch Program (NSLP) Equipment Assistance Grant. SDE pass through grant funds to purchase equipment to serve healthier meals that meet the updated meal patterns, with emphasis on serving more fruits and vegetables in school meals and improving food safety. (CFDA Number 10.579)

4790* Healthier US School Challenge (HUSSC). (CFDA Number 10.543)

4800 FEDERAL VOCATIONAL EDUCATION. Formula grants to extend, improve, and maintain programs of vocational education, to develop new programs, to furnish equal opportunity in vocational programs, and to enable youth in need of earnings to continue their education by providing part-time employment.

4814* Coronavirus State and Local Fiscal Recovery Funds (ARPA) - Federal funding available to State for investment in projects that will benefit all Oklahomans. (CFDA # 21.027)

4815* CARES Act – Education Stabilization (HEERF) – Federal revenue related to emergency assistance to Post-Secondary students and Technology Center emergency relief due to the COVID-19 pandemic. (CFDA # 84.425E) (Career Tech Only).

4816* Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (HEERF-2). Supplemental federal revenue related to emergency assistance provided to Post-Secondary students and Technology Center emergency relief due to the COVID-19 pandemic. (CFDA Number 84.425)

4817* American Rescue Plan Act of 2021 (HEERF-3) - Supplemental federal revenue related to emergency assistance provided to Post-Secondary students and Technology Center emergency relief due to the COVID-19 pandemic. (CFDA Number 84.425)

4820 CARL D. PERKINS VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION ACT.

4821* Carl D. Perkins Vocational and Applied Technology Education Act. Revenue received from entitlement funds to provide specialized program services and activities for serving secondary disadvantaged and handicapped students. (CFDA Number 84.048)

4830 BUSINESS AND INDUSTRY SERVICES. Revenue received to conduct career vocational education.

4836* Bid Assistance Center. Federal revenue related to activities that assist business and industry in obtaining government contracts. (CFDA Number 12.002)

4847* Occupational Safety and Health Association Safety Training for Oil and Gas. (CFDA Number 17.502)

4850* Workforce Investment Act (WIA), Discretionary. Funds for programs and services certified as WIA eligible to serve adult and out-of-school youth. (CFDA Number 17.250)

4852* Temporary Assistance for Needy Families (TANF). Federal revenue intended to provide basic education and job training assistance. (CFDA Number 93.558)

4867* Youth Offender Grant.

4868* At-Risk Youth Grant. (CFDA Number 17.268)

4870 EDUCATIONAL GRANTS THROUGH THE FEDERAL GOVERNMENT TO ENCOURAGE, ENHANCE, AND IMPROVE EDUCATIONAL LEARNING.

4873* Rural Utilities Services (RUS). (CFDA Number 10.855)

4874* Pell Grants. Financial aid for eligible students. (CFDA Number 84.063)

4876* College Work-Study. Revenue received for work experience for eligible students. (CFDA Number 84.033)

4877* Supplemental Educational Opportunity Grant. (CFDA Number 84.007)

4881* Oil Field Training. (CFDA Number 17.260)

4882* Computer Security Training Project.

4886* Environmental Bio Tech. (CFDA Number 47.080)

4890* Capital Outlay. Revenue received from restricted funds allocated by the State Department of Career and Technology Education to be used for purchase of equipment, construction, or remodeling to be used in vocational programs.

5000 NONREVENUE RECEIPTS. Receipts deposited in the fund that are not new revenue to the district, but the return of assets.

5100 RETURN OF ASSETS. Return of monies used for investments and financial management procedures.

5110 BOND SALES. Return of principal only for investments authorized by resolution of the LEA board.

5111* Premium on Bonds Sold. The excess of the price at which a bond is acquired or sold over its face value. The price does not include accrued interest at the date of acquisition or sale.

5112* Proceeds from Sale of Original Bonds. This account should be coded under the capital project funds and includes proceeds from the sales of original bonds, except that if bonds are sold at a premium, only those proceeds representing the par value of the bonds constitute revenue for the capital project funds.

5113* Arbitrage Rebate Liability. The simultaneous buying and selling of the same negotiables or commodities in different markets in order to make an immediate riskless profit.

5120* Cash or Change. Return of money set aside for the purpose of providing change.

5130* Petty Cash. Return of money set aside on an imprest basis for the purpose of paying small obligations for which the issuance of a warrant would be too expensive and time consuming.

5150* Child Nutrition Programs. Reimbursement received from the child nutrition fund for expenditures paid originally from another fund.

5160* Activity Fund Reimbursement. Reimbursement received from the activity fund for expenditures paid originally from another fund.

5190* Miscellaneous Revenue Transferred.

5200* Revenue from School Funds Management Program. Revenue received as cash "drawdowns" used on a temporary basis by a school district during times of negative cash flow. In order to prevent overstating collections, the receipts for this kind of collection should be recorded under this classification only when the school district is a participant in a school funds management program. The repayment of these funds to the bank should be done by a treasurer's check or wire transfer. Do not issue a warrant for the repayment.

5300* Insufficient Funds—Return Checks. To be used to correct revenue accounts due to checks returned for insufficient funds on school activity accounts and child nutrition program operations. This code must be cleared at the end of the fiscal year.

5600* Correcting Entry. To be used to correct revenue accounts due to refunds. Examples: Refund of current year's expenditures, reclassification of original expenditures, and receipts for rebates. This code must have a zero balance at the end of the fiscal year.

5800* Charter Schools. Revenue received for per capita costs as provided by the district.

6000 BALANCE SHEET ACCOUNTS.

6100 CASH ACCOUNTS.

6110* Cash Forward. The amount derived from unappropriated revenue from the previous years (e.g., over collections and unanticipated income), and/or lapsed appropriations from previous years, (e.g., over collections and unanticipated income), and/or lapsed from other districts.

6130* Prior—Year Lapsed Appropriations. Unencumbered balance of expenditure appropriations from the prior years.

6140* Estopped Warrants by Statute. Warrants statutorily canceled. Warrants are legal tender for one fiscal year succeeding the fiscal year during which issued.

6200* Inter-fund Transfer. Amounts available from another fund which may not be repaid. Must be a zero balance at year end.

PROGRAM REVENUE DIMENSION DEFINITIONS

000* SERIES – UNDISTRIBUTED REVENUES.

001* Charter School Closure Reimbursement Revolving Fund (CSCRRF) – Only to be used by Charter Schools and Charter School Sponsors.

200 STAFF DEVELOPMENT SERIES.

277* Teacher Leader Effectiveness (TLE). Training to improve student growth and achievement by effective teaching and learning practices.

700* SERIES – CHILD NUTRITION. Assists school districts in providing quality nutrition programs that promote life-long healthful living while providing nutritious meals each day that prepare children for learning.

800* SERIES – ATHLETIC PROGRAMS.

801– 899 Name and number to be locally assigned by LEA.

900* SERIES – NON – ATHLETIC PROGRAMS.

901– 999 Name and number to be locally assigned by LEA.

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OKLAHOMA STATE BOARD OF EDUCATION POLICIES AND PROCEDURES, OKLAHOMA STATE STATUTES, AND FEDERAL UNIFORM GRANTS GUIDANCE FOR IMPLEMENTATION OF THE OKLAHOMA COST ACCOUNTING SYSTEM (OCAS) AND SCHOOL FINANCE

JULY 1 – JUNE 30
2022-2023

Joy Hofmeister
State Superintendent of Public Instruction
Oklahoma State Department of Education

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FINACIAL ACCOUNTING / OCAS
SCHEDULE OF DUE DATES

OCAS Trial Data for School Districts Expenditures and Revenue
Date: March – June 30 – Submit Trial Data
Description: Trial Data Only
Activity: Single Sign On - > Oklahoma Cost Accounting System

OCAS Data for School Districts Expenditures and Revenue
Due Date: July 1 – September 1 – Make Corrections
Legislation: 70 O.S. § 5-135.2
Description: Reporting expenditures and revenue for the previous year.
Activity: Single Sign On - > Oklahoma Cost Accounting System

OCAS Data Lock Date for School Districts Expenditures and Revenue
Due Date: September 1 – Must be Locked by this Date
Legislation: 70 O.S. § 5-135.2; OAC 210:25-5-4(b)
Description: Reporting expenditures and revenue for the previous year.
Activity: Single Sign On - > Oklahoma Cost Accounting System

OCAS Data Corrections for School Districts Expenditures and Revenue
Due Date: September 1 – 30 Districts Opportunity to Correct OCAS Data
Legislation: 70 O.S. § 5-135.2; OAC 210:25-5-4(b)
Description: Reporting expenditures and revenue for the previous year.
Activity: Single Sign On - > Oklahoma Cost Accounting System

OCAS Data Certify Data for School Expenditures and Revenue
Due Date: September 30 – Superintendent/Head of Charter must Certify the OCAS Data as Finalized by Close of Business at **4:30pm**
Legislation: 70 O.S. § 5-135.2; OAC 210:25-5-4(b)
Description: Reporting expenditures and revenue for the previous year.
Activity: Single Sign On - > Oklahoma Cost Accounting System

OCAS Data Appeal Changes to Previously Submitted OCAS Financial Transactions
Final Dead Line: October – December 1 – Appeal Process to Open OCAS Data and Make Changes
Legislation: OAC 210:25-5-4(b)
Description: Final reporting of expenditures and revenue for the previous year.
Activity: Single Sign On - > Oklahoma Cost Accounting System

Final Changes to Previously Submitted OCAS Financial Transactions
Final Dead Line: December 1 – **Absolutely No Changes After this Date**
Legislation: OAC 210:25-5-4(b)
Description: Final reporting of expenditures and revenue for the previous year.
Activity: Single Sign On - > Oklahoma Cost Accounting System

Estimate of Needs or the Budget
Due Date: October 1
Legislation: 70 O.S. § 5-128.1; 68 O.S. § 3002
Description: Districts on the school district budget act submit one copy.
Activity: Upload Copy to the Single Sign On - > Oklahoma Cost Accounting System and File with the County Excise Board and State Auditor

Application from Independent Auditors for State Auditor and Inspection Approval
Due Date: January 1
Legislation: 70 O.S. § 22-104
Description: Auditors seeking approval to perform public school audits.
Activity: File with the State Auditor and Inspector's Office
Related Documents: State Auditor and Inspector's Forms

Contract for Audit of Public Schools between Independent Auditors and School Districts
Due Date: June 30
Legislation: OAC 210:25-5-5(e) (1)
Description: Each Local Education Agency (LEA) will engage an independent auditor, approved by the Oklahoma State Auditor and Inspector, to examine its financial statements. Each LEA superintendent shall notify the State Board of Education, prior to the end of the fiscal year to be audited, of the independent auditor who has been engaged to conduct the audit.
Activity: Upload Copy to the Single Sign On - > Oklahoma Cost Accounting System

Audits to Identify Districts Expending more than $750,000 in Federal Funds
Due Date: March 31 – Due within 30 days after local board presentation
Legislation: 2 CFR 210, OAC210:25-5-5, 70 O.S. § 22-108
Description: Include acknowledgement form and school board minutes.
Activity: Email to School District Financial Specialist
Related Documents: Audit, Audit Acknowledgment, Board Agenda, Board Minutes, and Corrective Action Plan

Audits to Identify Districts Expending less than $750,000 in Federal Funds
Due Date: April 30 – Due within 30 days after local board presentation
Legislation: OAC210:25-5-5, 70 O.S. § 22-108
Description: Include acknowledgement form and school board minutes.
Activity: Email to School District Financial Specialist
Related Documents: Audit, Audit Acknowledgment, Board Agenda, Board Minutes, and Corrective Action Plan

FOREWORD

The State Board of Education Policies and Procedures for Implementation of the Oklahoma Cost Accounting System (OCAS) and School Finance was presented to the Oklahoma State Board of Education during a regular meeting on March 19, 1992.

These policies and procedures have been prepared to assist in the implementation for financial transactions utilizing the coding structure of the Oklahoma Cost Accounting System. The goal of the Financial Services Division of the State Department of Education is to have consistency in coding and accurate implementation of school laws and State Board regulations relating to school finance.

The rules describe the basis of funding of public schools; the duties and procedures for the financial operation of districts; and the responsibilities of the State Department of Education and individual districts in regard to securing, dispensing, reporting and accounting for school funds.

Boards of education, superintendents, business managers, encumbrance clerks, treasurers, independent auditors, and others who have the responsibility for preparation of school district budgets and the administration of school district funds must become familiar with these policies and procedures.

LAWS AND REGULATIONS

Statutory provisions allowing the State Board of Education to administer the laws pertaining to Oklahoma school finance are found primarily within Title 70 of the Oklahoma Statutes, Articles 5 and 18. Related provisions are found in Titles 61, 62, 68 and 74 of the Oklahoma Statutes.

School districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System (OCAS) as adopted by the State Board of Education pursuant to 70 O.S. §§ 5–135 and 5–135.2. Costs shall be reported by curricular subject area where applicable. For the 1992–93 school year and in each subsequent school year, school districts shall report financial transactions **for all funds** using the Oklahoma Cost Accounting System. Cost shall be reported by curricular subject area where applicable.

A permanent rule was accepted on December 31, 1991, under Oklahoma Administrative Code (OAC) Subchapter 1, 3, 5, and 7, Chapter 25: Finance, Title 210, State Department of Education.

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ACCOUNTING SYSTEM

Title 70, Chapter 1, Section 5-135. System for Initiating, Recording, and Paying Contractual Obligations.

A. The board of education of each school district shall use the following system of initiating, recording and paying for all purchases, salaries, wages or contractual obligations due from any of the funds under the control of such board of education. However, a school district board of education may use the procedures outlined in Section 304.1 of Title 62 of the Oklahoma Statutes for the payment of salaries and wages only if the board so votes. The provisions contained herein shall not apply to the sinking fund and school activity fund.

B. The encumbrance clerk and treasurer of the school district shall each enter the authorized amounts in the various appropriation accounts of the funds to which this system is applied. The authorized amounts of appropriations shall be the general fund and building fund appropriations approved by the county excise board and such additional amounts as may be applied in the manner provided by law, the amount received for deposit in a special cash fund where such special cash fund is authorized by law or required by the person or agency providing such funds, or the amount of the net proceeds realized from the sale of bonds of the school district and any other income due such fund.

C. It shall be the duty and responsibility of the board of education of the school district to prescribe and administer adequate business procedures and controls governing the purchase or confirmation of purchase and delivery of goods or services. The procedures shall include delivery of an acceptable invoice by document, facsimile, electronic or other standard form that includes the information required by the district. Such procedures shall include the designation of authorized persons to purchase goods or services for the district and the method of determining the school employee receiving delivery of each purchase.

Title 70, Chapter 1, Section 5-135. System for Initiating, Recording, and Paying Contractual Obligations.

D. Prior to the issuance of a purchase order, the encumbrance clerk must first determine that the encumbrance will not exceed the balance of the appropriation to be charged. The encumbrance clerk shall charge the appropriate appropriation accounts and credit the affected encumbrances outstanding accounts with the encumbrances. Encumbrances must be submitted to the board of education in the order of their issuance on a monthly basis, subject to a monthly business cycle cut-off date determined by the board of education. Approved encumbrances shall be listed in the minutes by the minute clerk.

E. Before any purchase is completed, a purchase order or encumbrance must be issued. No bill shall be paid unless it is supported by an itemized invoice clearly describing the items purchased, the quantity of each item, its unit price, its total cost and proof of receipt of such goods or services. The bill and/or invoice shall be filed in the encumbrance clerk's official records. If a district has the ability to electronically utilize evaluated receipt settlement (ERS), the district may remit to vendors on that basis if the requirements of this subsection are fulfilled. In the event a district is establishing electronic data interchange, electronic entries will suffice in lieu of paper documents. In order for a district to be authorized to utilize an evaluated receipt settlement system:

1. The ERS must result in payment by the district from vendor receipts that have been matched to the purchase order date;
2. The ERS may only be used when there is an agreement between the district and the vendor for use of an ERS; and
3. The ERS must be included in the district's journal ledger/accounts payable/purchase order software.

F. The encumbrance clerk shall debit the encumbrances outstanding account and credit the accounts payable account for the amount of the approved bill. The board of education shall determine the extent such costs may fluctuate without additional board action. Minor adjustments not requiring additional board approval shall be referenced to the original encumbrance.

G. An approved bill may be paid by issuing a warrant or check against the designated fund only after ascertaining that proper accounting of the purchase has been made and that the files contain the required information to justify the expenditure of public funds, except as otherwise provided in subsection I of this section. The warrants or checks so issued shall be recorded in an orderly numerical system established by the district. The encumbrance clerk shall charge the warrant or checks against the accounts payable account and credit it to the warrants or checks issued account. Provided, if payment is to be made immediately and the board of education

deems it advisable, the postings to the accounts payable account may be omitted and the payment of the approved bill may be credited directly to the warrants or checks issued account. The warrant or check shall show on its face the name of the school district, the date of issue, the payee, the amount, the expenditure classification code, and such other information as may be necessary or desirable. The president and clerk of the board of education shall each sign the warrant or check, or approved facsimile, thereby denoting to the public that the warrant or check is for the purpose and within the amount of the appropriation charged.

H. The treasurer shall register the warrant or check in the warrant or check register, charging the appropriation account and crediting the warrants or checks outstanding account of the designated fund. Provided, no warrant or check shall be registered in excess of the appropriation account's balance. All warrants or checks shall be registered in the order of their issuance. Voided warrants or checks shall be registered and filed with the treasurer. The treasurer shall sign each warrant or check through individual signature or approved facsimile showing its registration date and if issuing a warrant, shall state whether it is payable or non-payable. When a warrant or check is paid, the treasurer shall maintain evidence the warrant or check has been processed and paid. Nothing in this subsection shall prohibit any governing board from using automated recordkeeping procedures, provided the information required in this subsection can be accessed.

I. Any board of education of a school district of this state may make a payment, which would otherwise be made by warrant or check, by disbursement through an Automated Clearing House, bank account debit system, wire transfer through the Federal Reserve System, or any other automated payment system operated by a financial institution insured by the Federal Deposit Insurance Corporation. The internal controls over such payment system shall be reviewed and approved by the independent auditor of the district during the annual audit. The provisions of Sections 601 through 606 of Title 62 of the Oklahoma Statutes shall apply to instruments or payment authorized by this subsection.

J. School districts complying with the provisions of this act shall use only those forms and accounting systems approved by the State Board of Education. Such forms and systems shall be considered in substantial compliance with this act if they are sufficient to convey the meaning and sequence of transactions contained herein. Provided, nothing contained herein shall be construed to limit or prevent the use of additional or subsidiary accounts, forms, or files which may be deemed necessary or advisable by the board of education of the district or the State Board of Education.

K. Any school district desiring to utilize the services of a data processing center to furnish any or all of the records herein required may do so if the center and its system complies with this act and the rules and regulations of the State Board of Education. Such center shall furnish an honesty bond in an amount to be set by the board of education but not less than Ten Thousand Dollars ($10,000.00).

L. The State Board of Education shall notify the board of education of the school district of the tentative amount the district is to receive from state and federal aid funds or allocations, and the board of education of the school district may include such tentative estimate as an item of probable income in the preparation of the school district's Estimate of Needs and Financial Statement; provided, no such federal aid estimate shall be used in any way to reduce the State Foundation Aid or Incentive Aid for such school district or sustain a protest for the reduction of a tax levy.

There is no conflict between the provisions of 70 O.S. 5-135(F)(1981), which require receipt of services by a school distinct prior to payment for such services, and those of 68 O.S. 2481.4 (1981), which require each school district to appropriate funds to the county assessor for expenditure in the county's revaluation program, since the requirement that school district fund a portion of the revaluation budget is a statutory duty, not a contractual obligation. 1985 AG 4

OAC 210:25-5-2. Appropriations, allocations and fund balance reserves.

(a) An appropriation as used for governmental and special cash account funds is an authorization to issue warrants against such appropriation or additions thereto. [70 O.S. 5-135(B)] Funds are appropriated by use of the following legal documents:

(1) A temporary appropriation, SBE Form 12, for 100% of the anticipated revenue for the current year for General Fund and Building Fund may be obtained from the County Excise Board. The original appropriation is SA&I Form 2661, Estimate of Needs, as approved and signed by the County Excise Board.

(2) The following funds are considered special cash funds under "Oklahoma Cost Accounting System":

(A) General Purpose Bond Funds

(B) Child Nutrition Funds

(C) Cooperative Funds

(3) Funds received during the fiscal year, in excess of the original appropriation, also require County Excise Board or County Clerk approval on one of the following:

(A) Form 307 - Request for Approval of State Aid and/or Federal Funds for Schools–Requires County Clerk's approval only.

(B) Form 308 - Cash Fund Estimate of Needs and Request for Appropriation (local revenue to be placed in a special cash fund)–Requires excise board approval.

(C) Form 150 - Supplemental Estimate (local revenue being placed in General Fund or Building Fund)--Requires excise board approval, does not require publication.

(b) At the close of the fiscal year, appropriations will be reserved for any contracts pending for outstanding encumbrances (contracted for but not completed and/or paid for) by providing to the treasurer, the auditor, and the local school board the following information on each such purchase order/encumbrance: date, purchase order number, vendor name, amount, and coding dimensions according to the Oklahoma Cost Accounting System (i.e., Fiscal Year, Project Reporting, Function, Object, Program, Subject, Job Classification and Operational Unit as required). The remaining fund balance will be carried forward into the new fiscal year's budget as lapsed appropriations.

[**Source:** Amended at 9 Ok Reg 3101, eff 6-11-92 (emergency); Amended at 9 Ok Reg 3545, eff 7-24-92 (emergency); Amended at 10 Ok Reg 2711, eff 6-25-93; Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98]

Title 70, Chapter 1, Section 5-135.2. Report of Financial Transactions and Costs - Reduction of Monthly Payment of District's State Aid Funds.

A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.

B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures of the district for the fiscal year that ended on the preceding June 30. The statement of expenditures shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title.

D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet Web site for the Department in a form that is accessible to the public.

OAC 210:25-5-4. Accounting.

(a) The financial structure of an Oklahoma public school district consists of various classifications as referenced in Oklahoma Administrative Code (OAC) 210:25-7-1, (Oklahoma Cost Accounting System [OCAS]). School District accounting systems shall be organized and operated on a basis that assures legal compliance by the recording and summarizing of financial transactions within funds, each of which is completely independent of any other. Each fund shall account for and continually maintain the identity of its revenues and expenditures. Financial transactions for purposes of this regulation and as referenced in 70 O.S. § 5-135.2 shall be defined as a detailed reporting of revenue within the Source of Revenue dimension. Revenue shall be reported to the bold codes within each of the following broad categories: District Source of Revenue, Intermediate Source of Revenue, State Source of Revenue, and Federal Source of Revenue. Expenditures shall be reported by the bold codes within the Function dimension as follows: Instruction, Support Services-Students, Support Services-Instructional Staff, Support Services-General Administration, Support Services-School Administration, Support

Services-Central, Operation and Maintenance of Plant Services, Student Transportation Services, Child Nutrition Programs Operations, Community Services Operations and Facilities Acquisition and Construction Services. Additional dimensions for Revenue and Expenditures are coded to provide classification by Fiscal Year, Fund, Project Reporting, Object, Program, Subject, Job Classification, and Operational Unit, where applicable.

(b) Beginning July 1 but no later than September 1 of each year, every school district and charter school board of education shall prepare and submit to the State Department of Education, through the Oklahoma Cost Accounting System (OCAS), a statement of actual income and expenditures of the district or charter school for the fiscal year that ended the preceding June 30. The year-end financial report recording and summarizing all revenue and expenditure financial transactions will be completed and locked on or before September 1 of the applicable year. For purposes of the OCAS system, "locked" means that the data submitted has passed the system's initial edit checks and the district has finalized the submission. To assure the validity and accuracy of financial reporting and accounting, between September 1 and September 30 of each year, school districts and charter schools shall have the opportunity to review and make corrections to the data submitted. By September 30, the data submission shall be certified by the district superintendent or head of charter school. If the school district or charter school does not report any inaccuracies by September 30, the State Department of Education will rely on the data submitted and certified by the school district or charter school to be complete and closed. Upon good cause demonstrated, between October 1 and December 1, a school district or charter school may appeal, in writing, to the State Department of Education for additional changes to the data. For purposes of this Subsection, "good cause" means that a miscalculation was made or that relevant data was omitted from the previously certified submission. The State Department of Education will review the appeal and, if it is determined good cause has been demonstrated as defined in this Subsection, the identified changes to the previously certified data will be authorized. Nothing in this Section shall preclude the State Department of Education or the State Board of Education from conducting regular or periodic reviews of school district or charter school financial records as authorized by law and ensuring a public school operates pursuant to the OCAS system

(c) As referenced in 70 O.S. § 5-135.2, the State Department of Education shall reduce the monthly payment of a district's State Aid funds if the district is not operating pursuant to the OCAS system. Upon final determination, including but not limited to the process set forth in Subsection (b), the reduction of monthly payments shall begin with the first day that the school district or charter school was determined to not be operating in compliance with the OCAS system. The reduction may be waived by the State Board of Education if the school district or charter school can demonstrate that failure to operate pursuant to the OCAS system was due to circumstances beyond the control of the district or charter school, and that every effort is being made to operate in compliance with the OCAS system. Not operating pursuant to said system shall be defined as a district not:

(1) accurately recording and reporting all revenue and expenditures by applicable OCAS bold code dimensions;

(2) submitting OCAS financial records on time and as required, including as provided in Subsection (b), via the Web-based system of all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions to the State Department of Education;

(3) ascertaining that current and accurate applicable OCAS codes are being utilized as updated and maintained by the State Department of Education;

(4) complying with regulations as outlined in OAC 210:25-3-7 (Financial information processing), OAC 210:25-5-10 (The encumbrance clerk), OAC 210:25-5-11 (The school district treasurer), or OAC 210:25-5-13 (School activity fund);

(5) reconciling all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions by balancing data with bank receipts and statements, purchase orders, warrant registers, investment ledgers, and all balance sheet accounts; and

(d) For appropriated funds, all indebtedness should be encumbered (have a purchase order issued and be recorded) on the day the obligation is incurred, rather than when it becomes due, and supporting documentation should be provided for all indebtedness.

(e) Upon the approval of the State Board of Education, school districts may make capital expenditures up to a maximum amount of $50,000 (fifty thousand dollars) during the current fiscal year within the General Fund pursuant to 70 O.S. 2001, § 1-117, if the school district meets the established criteria as outlined in the Statutes. School districts shall be voting the maximum five (5) building fund mills. General Fund monies authorized by the State Board of Education for expenditures must be expended within the current fiscal year. Any such funds

encumbered as of June 30 of the current fiscal year, but not expended by November 15 of the subsequent fiscal year, shall lapse and return to the original purpose of such funds.

(f) A school district shall be authorized to utilize general fund monies for capital expenditures, in addition to the amount specified in subsection (c), pursuant to the provisions of 70 O.S. 2001, § 1-117.

(g) Inventory cards or data processing records shall be kept on all equipment and removable fixtures, showing purchase order number when known, date of purchase (when known, if not known an estimated date shall be used), amount of purchase (if known, if not known present value must be estimated) a description of the item, the serial number (when applicable) and the location of the item. New purchases shall be included in the records on the same day in which they are physically received by the district. Disposed equipment must be removed from the records on the disposal date and a detailed description of the circumstances which results in the disposal recorded. Disposed equipment should not be included in the records of future years.

[**Source:** Amended at 9 Ok Reg 3101, eff 6-11-92 (emergency); Amended at 10 Ok Reg 1141, eff 3-9-93 (emergency); Amended at 11 Ok Reg 1997, eff 5-26-94; Amended at 12 Ok Reg 3620, eff 7-31-95 (emergency); Amended at 13 Ok Reg 1353, eff 5-13-96; Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98; Amended at 17 Ok Reg 23, eff 9-10-99 (emergency); Amended at 17 Ok Reg 1092, eff 5-11-00; Amended at 17 Ok Reg 2909, eff 7-13-00; Amended at 20 Ok Reg 822, eff 5-15-03; Amended at 21 Ok Reg 234, eff 8-21-03 (emergency); Amended at 21 Ok Reg 1280, eff 5-27-04; Amended at 22 Ok Reg 1849, eff 6-25-05]

FINANCIAL INFORMATION PROCESSING

OAC 210:25-3-7. Financial Information Processing.

These regulations apply to data processing service centers planning to provide services to schools, as well as to schools providing their own computer services (hereafter both referred to as Center), implementing Oklahoma Cost Accounting System (OCAS).

(1) The Center shall have available adequate data equipment to process the information.

(2) Personnel of the Center shall have an adequate understanding of the school finance laws and regulations implementing OCAS in the State of Oklahoma.

(3) No warrant/check shall be issued in excess of the properly approved appropriations or cash on hand for non-appropriated funds.

(4) The Center will provide forms and/or means of transmitting proper information to and from the Center.

(5) The Center shall provide a complete audit trail of transactions in the form of a fiscal year-to-date (or monthly) detailed Budget Analysis, listing all encumbrances and payments by date.

(6) All financial transactions must be computer program generated for transfer of information to State Department of Education, coding to the bold or ability to roll to the bold codes if detailed coding is desired at district level, as printed in the OCAS manual.

(7) The Center must have the ability to transfer financial information, for all funds, for expenditures and revenue to the State Department of Education, when requested via the Web-based OCAS system.

(8) The Center must have ability to provide adequate audit trail for all entries.

(9) The Center is required to provide a computer generated program from the warrant registry with detail and summary expenditure reports on 8 1/2" X 11", unlined paper, in SDE approved format for claiming of federal fund reimbursements based on warrants issued. No expenditures will be processed on any report that has any manual changes on it.

(10) The Center must have ability to roll to the third digit of Function, first digit of Object in OCAS for federal programs report summary page.

(11) The Center must have ability to meet minimum criteria for software implementing OCAS as developed by the State Department of Education.

(12) Computer generated Record and Report of School District Expenditure forms requesting reimbursement against any federal program section of the State Department of Education must be received or postmarked on or before August 1, effective July 1, 2008. Unclaimed funds in the federal program areas will become carry-over funds into the new school year and be spent and claimed for reimbursement.

(13) The Center will provide all necessary pertinent information requested by the school district and promptly make all required monthly, quarterly, and annual reports.

(14) The Center shall process budgetary changes provided that said budgetary changes conform with Statutes pertaining to School Finance.

(15) The Center shall not process a supplemental allocation unless said allocation is accompanied by a Supplemental Estimate (Form 150), or a Request for Approval of State Aid and/or Federal Aid (Form 307) or Cash Fund Estimate of Needs and Request for Appropriation of Funds for Schools (Form 308), properly signed, authorizing the allocation of an additional appropriation of funds.

(16) The Center is required to continuously report the condition of all prior fiscal year funds with active balances.

(17) The Center shall furnish all necessary instructions to the school personnel necessary to initiate and maintain the program.

(18) The Center and software vendor providing services for a school district during a fiscal year shall be required to process and incorporate all pertinent information of each of the affected current year's funds from the beginning of the fiscal year. They shall also be required to process all payroll information for the calendar year of initiation.

(19) The Center and software vendor may be required to continue services to a school district until all transactions for the current fiscal year are completed even though the school district does not contract for the ensuing fiscal year.

(20) The Center is subject to review by the State Board of Education.

[**Source:** Amended at 10 Ok Reg 1383, eff 4-26-93; Amended at 20 Ok Reg 822, eff 5-15-03; Amended at 22 Ok Reg 1849, eff 6-25-05; Amended at 23 Ok Reg 3161, eff 7-13-06 through 7-14-07 (emergency)[1]; Amended at 25 Ok Reg 1911, eff 6-26-08]

Oklahoma Administrative Code [OAC] 210:25-7-1. Oklahoma Cost Accounting System.

(a) **Definitions.** The following words and terms, when used in this section, shall have the following meaning unless the context clearly indicates otherwise:

(1) **"Equipment"** means an article of nonexpendable tangible personal property having a useful life of more than one year and an acquisition cost of at least $5,000 as established by the State Department of Education.

(2) **"Fiscal year"** means a twelve month period of time, from July 1, through June 30, to which the annual budget applies and at the end of which the district determines its financial position and the results of its operations.

(3) **"Function"** means the activity being performed for which a service or material object is required.

(4) **"Fund"** means a fiscal and accounting entity, with a self-balancing set of accounts recording resources, liabilities, residual balances or changes therein.

(5) **"Job Classification"** means a classification used to identify expenditures for salaries and employee benefits by employee's job.

(6) **"Object"** means the service or goods obtained.

(7) **"Operational Unit"** means a classification used to identify the accredited instructional site according to grade span or the non-accredited/non-instructional site at which personnel serve the entire district.

(8) **"Program"** means the plan of activities and procedures designed to accomplish a predetermined objective.

(9) **"Project Reporting"** means a reporting dimension which permits LEAs to accumulate expenditures to meet a variety of specialized management and reporting requirements, regardless of whether they are district, state, or federal. Expenditures and revenues may be accumulated under individual projects with the flexibility of accommodating additional projects that LEAs might wish to account for on a permanent or temporary basis.

(10) **"Source of Revenue"** means a segregation of revenues by source. The primary classification differentiates district, intermediate, State and Federal revenue sources. Revenues from restricted sources would be further classified using the Project/Reporting dimension.

(11) **"Subject"** means a group of related subjects which allows accumulation of costs in particular academic or curricular subject areas.

(b) **Source; interpretation.** The Oklahoma Cost Accounting System uses the account classification system developed by the National Center for Education Statistics in the handbook FINANCIAL ACCOUNTING FOR LOCAL AND STATE SCHOOL SYSTEMS, 2014 Edition. Specific account codes by name and number are published in the State Department of Education publication OKLAHOMA COST ACCOUNTING SYSTEM MANUAL. A current edition of this publication shall be available from the administrative head of the Finance Division and on the Financial Accounting website.

(c) **Dimension codes.** Dimension codes are divided into expenditures and revenues. Each is further subdivided into the following codes.

(1) Expenditure dimensions include:

(A) Fiscal year

(B) Fund

(C) Project reporting

(D) Function

(E) Object

(F) Program

(G) Subject

(H) Job classification

(I) Operational unit

(2) Revenue dimensions include:

(A) Fiscal year

(B) Fund

(C) Project reporting

(D) Source of revenue

(E) Program

(F) Operational unit

[**Source:** Added at 8 Ok Reg 3093, eff 7-15-91 (emergency); Added at 9 Ok Reg 1811, eff 5-26-92; Amended at 14 Ok Reg 3353, eff 5-22-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98]

OCAS DATA SUBMISSION

Data:

- All field definitions and record layout requirements will remain the same.
- After the data has been "rolled," it needs to be saved as either expend.dat or revenue.dat.

REMINDERS: When entering the county/district number:

- Be sure to use the number zero (0) and not the letter (O).
- Independent districts need to be sure to use the letter "I," not the number one.

WEB-BASED REPORTING:

- Access the OCAS site through the SDE Home Page at: <www://sde.ok.gov>.
- Select the Single Sign On link.
- When the logon screen appears, type in your username and password, then click on Sign In.
- Highlight and click on Oklahoma Cost Accounting System
- Highlight and click on District Page.

Upload:

- If you know the file and path name of the desired document (expend.dat or revenue.dat), you can type it in directly or click on Browse and find the document. Please note: Only the named document can be uploaded in the file holder.
- After you have gathered the data, click on Upload Expense File. The computer system will inform you if the data upload was successful, or if incorrect data was submitted (county/district codes, wrong fiscal year, too many characters, etc.).
- The data will be processed and posted for the district to view. You will be able to view any error listings or other messages at that time.

Reports:

- To view error listings, click on "View Errors". The computer system will take you to the District Expenditure Upload Report. This report can be printed by using the print option on your browser. Only the fund totals will be listed if the data processed without any edit check errors.
- To generate, view, and print final reports, select the desired report under "District Reports Tab". Reports are generated in Portable Document Format (PDF). Click on "Request Report".
- Once the reports have passed all common edit checks, review the comparison reports to determine (1) if data was doubled, (2) there was a loss in revenue; (3) all funds were coded in one area. The Financial Accounting Section will be reviewing these reports as well for the same errors.
- When the reports are accurate, the authorized district user must lock their data. The State Department of Education staff will perform a desk review of the locked data and either accept or reject the data.
- If the data is rejected, the district will be notified of the areas of deficiencies and allowed to correct and resubmit the data. The data will need to be locked again by the authorized district user.
- When all reports are accurate, and the State Department of Education staff has certified the data, the superintendent must certify that all reports are correct by activating the "certify" option on the OCAS screen.
- Click on Return to Single Sign On link to return to districts current applications or use the Back button on the browser to return to the Districts Home Page.

OKLAHOMA COST ACCOUNTING SYSTEM (OCAS) RECORD LAYOUT OF EXPENDITURE AND REVENUE DATA

Expenditures Record Length: 74 Characters:

Fiscal** Year	County Number	District Number	Fund	Project Reporting	Function	Object	Program	Subject	Job Class	Operational Unit	Appropriated Amount		Encumbered Amount		Warrants Issued	
9(4)	9(2)	X (4)	9(2)	9(3)	9(4)	9(3)	9(3)	9(4)	9(3)	9(3)	S*	9(10)V99	S*	9(10)V99	S*	9(10)V99
1	2	3	4	5	6	7	8	9	10	11	12		13		14	

Revenue Record Length: 51 Characters

Fiscal ** Year	County Number	District Number	Fund	Project Reporting	Source of Revenue	Program	Operational Unit	Estimated Amount		Actually Collected	
9(4)	9(2)	X(4)	9(2)	9(3)	9(4)	9(3)	9(3)	S*	9(10)V99	S*	9(10)V99
1	2	3	4	5	6	7	8	9		10	

*S indicates sign: blank when positive, "-" when negative.
**Fully qualified fiscal year (i.e., for fiscal year 2022-2023, use 2023).

Each record must contain a carriage return at the end.

<u>File Names Accepted</u>
Expenditure Files: EXPEND.DAT
Revenue Files: REVENUE.DAT

OKLAHOMA COST ACCOUNTING SYSTEM (OCAS)
Field Definitions

Expenditure Records

Field
Number Description

1. Fiscal Year
   The field is used to designate the fiscal year (school year) of the record. This field contains the last calendar year (i.e., for school year 2022-23, the field would contain 2023).
2. County Number
   The county number as assigned by the State Department of Education. The first digit for the first nine counties must be zero.
3. District Number
   The District Number as assigned by the State Department of Education. The first character must be either “I” for independent districts or “C” for elementary districts. The remaining characters are the district numbers and must contain leading zeroes (i.e., District I-3 must be reported as I003).
4. Fund
5. Project Reporting
6. Function
7. Object
8. Program
9. Subject
10. Job Class
11. Operational Unit
    Numbered fields 4-11 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.
12. Appropriated amount
13. Encumbered amount
14. Warrants Issued
    Numbered fields 12-14 are the dollar amounts of appropriations, encumbrances, and warrants issued. Only numeric data will be allowed—do not include dollar signs, commas, or periods in these fields. Place a blank character in the first position of these fields to designate a positive number or a hyphen ("-") to designate a negative number. The last two digits are implied decimals (cents); numeric data will be allowed—do not include dollar signs, commas, or periods in these fields.

Revenue Records

Field
Number Description

1. Fiscal Year
   The field is used to designate the fiscal year (school year) of the record. This field contains the last calendar year (i.e., for school year 2022-23, the field would contain 2023).
2. County Number
   The county number as assigned by the State Department of Education. The first digit for the first nine counties must be zero.
3. District Number
   The District Number as assigned by the State Department of Education. The first character must be either “I” for independent districts or “C” for elementary districts. The remaining characters are the district numbers and must contain leading zeroes (i.e., District I-3 must be reported as I003).
4. Fund
5. Project Reporting
6. Source of Revenue
7. Program
8. Operational Unit
   Numbered fields 4-8 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.
9. Estimated Amount
10. Actually Collected
    Numbered fields 9-10 are the estimated revenue and actually collected dollar amounts. Only numeric data will be allowed—do not include dollar signs, commas, or periods in these fields. Place a blank character in the position of these fields to designate a positive number or a hyphen ("-") to designate a negative number. The last two digits are implied decimals (cents).

Title 70, Section 5-114. County Treasurer as District Treasurer - Local and Assistant Local Treasurer - Estimate of Needs - Charge for Services.

A. The county treasurer of each county shall be the treasurer of all school districts in the county, except that the board of education of a school district may appoint a local treasurer for the school district and, in its discretion, an assistant local treasurer of the district, each of whom shall serve at the pleasure of the board for such compensation as the board may determine. The assistant local treasurer may perform any of the duties and exercise any of the powers of the local treasurer with the same force and effect as if the same were done or performed by the local treasurer. Before entering upon the discharge of the duties of the assistant treasurer, the assistant treasurer shall give a bond in such amount as the board of education may designate, with good and sufficient sureties to be approved by the board, conditioned for the faithful performance of his or her duties. A local treasurer or assistant local treasurer need not be a resident of the school district where appointed to serve although any local treasurer or assistant local treasurer shall be a resident of this state. Nothing herein shall prevent a local treasurer or assistant local treasurer from being appointed for more than one school district.

B. Whenever a county treasurer is designated as the treasurer for a school district, the county treasurer may elect to charge for such services. If said charges are assessed, the treasurer shall prepare a special estimate of needs each fiscal year, covering all expenditures of the office on behalf of any school districts for which the county treasurer serves as treasurer. The estimate for treasurer services shall be itemized by personal services and maintenance and operation expenditures and shall be filed with the county excise board. In reviewing and approving this estimate, the county excise board shall authorize and levy amounts for treasurer services which in the judgment of the board will be sufficient to perform the services. The board shall apportion the cost among the school districts for which the treasurer services are to be charged in the ratio which each school district's total appropriations for the preceding year bears to the total appropriations of all such school districts receiving treasurer services for the preceding year. The amounts shall be included in, or added to, the estimates of needs or budget of each such school district. The amount as approved and appropriated by the county excise board shall be paid by the school district, by appropriate warrants, to the county for deposit in the county general fund.

County Treasurer serves as Treasurer of area school district, without additional bond, unless board of education appoints local Treasurer. *AG Op. September 25, 1968*

School District treasurer must handle Federal funds for vocational work-study programs allocated to district to provide employment to students needing earnings to continue to work toward their vocational objectives. *AG Op. April 19, 1966*

County Treasurer can pay warrant not bearing personal endorsement of payee. *AG Op. March 3, 195*9

Only duty of school district treasurer in registering warrant is to determine whether warrant is within appropriation, and he has no duty to determine whether warrant, regular on its face, was issued in payment of a lawful claim. *AG Op. December 14, 1955*

School District electors cannot elect the school district treasurer. *AG Op. February 17, 1951*

Title 70, Section 5-115. Local Treasurer - Surety Bond - Duties - Cash and Investment Ledgers.

A. Unless the context clearly shows otherwise, the term "treasurer," as used in this section, includes a county treasurer acting as the treasurer of a school district pursuant to the provisions of Section 5-114 of this title. The treasurer so appointed shall execute, before entering upon the duties of the office of the treasurer, a surety bond in an amount which it is estimated by the board of education the treasurer will have on hand at any one time during the current year, and the amount of securities held as investments shall not be considered. The board of education is empowered to require the treasurer to increase or decrease the bond of the treasurer as the amount of funds on hand may require. Provided, the bond of a school district shall not, in any event, be required to be in an amount greater than that of the county treasurer of the county. The premium on the bond shall be paid by the board of education out of district funds. Provided, however, the treasurer of such district shall require the depository wherein school district funds are deposited to insure or guarantee the deposit by proper securities, which shall be of the same class of securities as are required to insure deposits of county treasurers of the various counties, and the securities shall be pledged, taken and kept in the manner provided by Sections 517.1 through 517.7 of Title 62 of the Oklahoma Statutes.

B. In all districts which are permitted by law to select a local treasurer, the county treasurer shall act as treasurer thereof until such time as a local treasurer shall be appointed and has executed the surety bond required by this section. In no instance in which the county treasurer is the treasurer of any school district shall any additional bond be required, but the official bond of the county treasurer shall stand for any and all funds and securities coming into the hands of the county treasurer.

C. The local treasurer of a district, when required by the board of education, shall prepare and submit in writing a report of the condition of the finances of the district and shall produce at any meeting of the board or to any committee appointed for the purpose of examining the accounts of the treasurer all books and papers pertaining to the office of the treasurer. Upon failure to make reports as provided for herein or as may otherwise be required by law, the board may at any regular or special meeting thereof summarily suspend the treasurer, and while so suspended, the treasurer shall perform no act pertaining to the office of the treasurer. Such suspension shall continue until ended by order of the board or by judgment of a court of competent jurisdiction.

D. The local treasurer of a school district shall keep a separate cash ledger for each fund in the custody of the treasurer. The local treasurer shall enter each collection and disbursement in the cash ledger of the applicable fund by recording the date and classification of each transaction and such other information as may be deemed desirable. Additional ledgers shall also be maintained to record the investments made from each fund. Such investment ledgers shall disclose the date, description and principal amount paid for each investment purchased and the date and principal amount received for each investment liquidated.

E. Upon suspension by the board, the treasurer shall immediately turn over to the board of education or to the acting treasurer, if one has been appointed by the board all books and papers and other property pertaining to the office of the treasurer.

F. Except as otherwise provided by law, no treasurer of any district shall pay out school district funds in the care of the treasurer except upon warrants signed by the proper school district officials authorized by the law to sign such warrants, provided, this restriction shall not apply to sinking funds or to the investment of school district funds. Authorized sinking fund payments and payment for investments or receipt of liquidated investments may be made by check, wire transfer or other instrument or method through the Federal Reserve System.

G. The board of education shall, each month, set aside funds to an operating account and to an investment account. Investments by the treasurer shall be made in accordance with a written policy adopted by the board of education. The written investment policy shall address liquidity, diversification, safety of principal, yield, maturity, quality of the instrument, and capability of investment management. Acting within the investment policy, the treasurer shall place primary emphasis on safety and liquidity in the investment of funds. Taking into account the need to use sound investment judgment, school districts shall, to the extent practicable, use competitive bids when they purchase direct obligations of the United States Government or other obligations of the United States Government, its agencies or instrumentalities. Such system shall be designed to maximize yield within each class of investment instrument, consistent with the safety of the funds invested. The board of education must review the investment performance of the treasurer on a regular basis and no less than each month. The treasurer of every school district shall invest the full amount of the investment account in:

1. Direct obligations of the United States Government to the payment of which the full faith and credit of the Government of the United States is pledged; provided, a treasurer of a school district who has completed the program pursuant to the provisions of subsection H of this section may invest funds in the investment account in other obligations of the United States Government, its agencies or instrumentalities;

2. Obligations to the payment of which the full faith and credit of this state is pledged;

3. Certificates of deposits of banks when such certificates of deposits are secured by acceptable collateral as in the deposit of other public monies;

4. Savings accounts or savings certificates of savings and loan associations to the extent that such accounts or certificates are fully insured by the Federal Savings and Loan Insurance Corporation. Provided, that the income received from the investments may be placed in the general fund of the governmental subdivision to be used for general governmental operations;

5. Repurchase agreements that have underlying collateral consisting of those items specified in paragraphs 1 and 2 of this subsection including obligations of the United States, its agencies and instrumentalities, and where the collateral has been deposited with a trustee or custodian bank in an irrevocable trust or escrow account established for such purposes;

6. County, municipal or school district direct debt obligations for which an ad valorem tax may be levied or bond and revenue anticipation notes, money judgments against such county, municipality or school district ordered by a court of record or bonds or bond and revenue anticipation notes issued by a public trust for which such county, municipality or school district is a beneficiary thereof. All collateral pledged to secure public funds shall be valued at no more than market value. The income received from an investment may be placed in the general fund of the governmental subdivision to be used for general governmental operations, the sinking fund, the building fund, or the fund from which the investment was made;

7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items and those restrictions specified in paragraphs 1 through 6 of this subsection;

8. Warrants, bonds or judgments of the school district; or

9. Qualified pooled investment programs, the investments of which consist of those items specified in paragraphs 1 through 8 of this subsection, as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district's budget. To be qualified, a pooled investment program for school funds must be governed through an interlocal cooperative agreement formed pursuant to Section 5-117b of this title, and the program must competitively select its investment advisors and other professionals. Any pooled investment program used must be approved by the board of education; or

10. Investment programs administered by the State Treasurer.

H. The board of education is hereby empowered to require the treasurer to satisfactorily complete an investment education program approved by the State Board of Education and the State Board of Career and Technology Education. Such program shall be designed to allow treasurers to make informed decisions regarding the safety, return, liquidity, costs and benefits of various investment options allowed under this section.

I. The income received on an investment may be placed in the fund from which the investment was made, the general fund, the building fund, or the sinking fund. **(70-5-115)**

See Sections 646.2-646.8, Security for Local Public Deposits Act.

See also Sections 663 & 664, Sinking Fund.

The statutory provision allowing a school treasurer to allocate interest earned on the building fund or the sinking fund violates Article X, Section 19 of the Oklahoma Constitution. *October 2, 2000 (AG Op. No. 00-48) (non-binding advisory opinion).*

School districts may not, as a general rule, deposit funds in financial institutions which are located outside the state; however, school districts may deposit district funds in building and loan associations, i.e., savings and loans, located outside of Oklahoma, so long as, and to the extent that, such deposits are federally insured [pursuant to 62-513]. *June 24, 1991 (AG Inf. Op. No. 91-608)*

School district treasurer (1) must invest funds held in investment account; (2) has authority to execute orders to buy and/or sell investment instruments through a licensed broker and pay a reasonable commission or fee for this service; (3) may permit a Federal Reserve bank or a registered broker or brokerage firm to hold investments for the district; and (4) may not invest in money market mutual funds. *June 19, 1990 (AG Op. No. 89-64)*

School District cannot establish payroll cash account by issuing purchase orders against accounts within General Fund, depositing warrants in payroll account, and writing payroll checks against payroll account. *AG Op. June 23, 1972*

County Treasurer serves as Treasurer of area school district, without additional bond, unless board of education appoints local Treasurer. *AG Op. September 25, 1968*

Title 70, Chapter 1, Section 5-115b. Expiration of Term - Delivery of Registers - Loan Agreement in Event of Want of Sufficient Funds.

Upon the expiration of the term of office, the treasurer shall deliver check or warrant registers to the succeeding treasurer, and each successor in office shall act as though check or warrant entries were registered by the successor, who shall continue registration of all district checks or warrants. If a check or warrant cannot be paid for want of sufficient funds, a district may enter into an agreement not to extend beyond the current fiscal year with the depository bank to honor payment of these checks at an annual rate of interest as negotiated by the district and depository bank, which shall not exceed a rate equal to five percent (5%) above the average United States Treasury Bill rate of the preceding calendar year as determined by the State Treasurer on the first regular business day of each year.

Title 70, Chapter1, Section 5-116. Oath of Office.

Each member of the board of education and the treasurer and assistant treasurer of a school district shall take and subscribe to the following oath:

"I, _____ (Name of officer), hereby declare under oath that I will faithfully perform the duties of _____ (Name of position) of_____ (Name of school district) to the best of my ability and that I will faithfully discharge all of the duties pertaining to said office and obey the Constitution and laws of the United States and Oklahoma."

Title 70, Chapter 1, Section 5-116a. Bonds.

A. The superintendent and any financial officer of a school district shall be required to furnish a surety bond in the penal sum of not less than One Hundred Thousand Dollars ($100,000.00) or an amount otherwise set by law or set by the State Board of Education, to be approved as provided by law, and to assure the faithful performance of the duties of the covered officer and employees.

B. Whenever the superintendent or any officer or other employee of any school district is required to furnish a surety bond as a prerequisite to employment as provided for in this section or any other law, the requirement as to terms, conditions, penalty, amount or quality or type of surety shall be deemed to mean the furnishing of a separate bond or surety contract for each individual officer or employee, or the furnishing of a "blanket bond". For purposes of this section, "blanket bond" means a school district officer and employees blanket position bond which covers all officers and employees up to the penalty of the bond for each officer and employee and the full penalty of the bond is always enforced during its term and no restoration is necessary and there is no additional premium after a loss is paid.

C. All surety bonds as required by this section or other laws shall be furnished by a company duly qualified under the insurance laws of this state and shall be purchased by the school district. Each surety bond shall be payable to the school district and, whenever possible, conditioned on the faithful performance of the duties of the individuals covered during their employment or term of office and that they will properly account for all monies and property received by virtue of their position or employment.

BLANKET PURCHASE ORDERS

Title 62, Chapter 2, Section 310.8 Blanket Purchase Orders

A. A municipality, county or school district may issue a blanket purchase order for:

1. Recurring purchases of goods or services if a maximum authorized amount for all purchases pursuant to a blanket purchase order is specified in the order and approved by the governing board; or

2. The repair of county equipment, machinery or vehicles when the estimated cost of repairs is greater than Five Thousand Dollars ($5,000.00). The maximum authorized amount of a blanket purchase order may be increased to cover unforeseen expenses. A written explanation of said increase shall be attached to the blanket purchase order prior to payment.

B. Blanket purchase orders shall be prepared, filed, and encumbered in the manner provided for purchase orders and as authorized by law or regulation, except no written requisition shall be required for a blanket purchase order. Prior to payment, the requesting county officer shall verify the blanket purchase order by signature. Before transacting any purchase pursuant to a blanket purchase order, the order shall be submitted to the governing board for its approval. After satisfactory delivery of goods or services pursuant to a blanket purchase order, a vendor's invoice shall be submitted to and approved by the purchasing officer of a municipality or a school district or a county purchasing agent and forwarded for payment. An itemized list of goods or services purchased pursuant to the blanket purchase order shall be attached to the vendor's invoice if said invoice does not contain an itemized list of goods or services purchased pursuant to the blanket purchase order. Payment of invoices from vendors pursuant to a requisition and approved blanket purchase order issued pursuant to the provisions of this section shall be authorized by the encumbering officer. (62-310.8)

SCHOOL DISTRICT ENCUMBRANCE CLERK

Title 70, Section 5-119. Election of Officers of Board of Education - Employment of Clerks.

A. Except for districts that elect a chair of the board pursuant to Section 1 of this act, the board of education of each school district shall elect from its membership at the first regular, special or emergency meeting following the annual school election and certification of election of new members, a president and vice president, each of whom shall serve for a term of one (1) year and until a successor is elected and qualified. The board shall also elect a clerk and, in its discretion, a deputy clerk, either of whom may be one of the members of the board, and each of whom shall hold office during the pleasure of the board and each of whom shall receive such compensation for services as the board may allow. If the board elects a board clerk who is not one of the members of the board, the board clerk may also be employed as the encumbrance clerk and minute clerk. Provided, no superintendent, principal, treasurer or assistant treasurer, instructor, or teacher employed by such board shall be elected or serve as clerk or deputy clerk of the board nor as encumbrance clerk or minute clerk except that a treasurer or assistant treasurer may serve as a minute clerk. No board member shall serve as encumbrance clerk or minute clerk. The deputy clerk may perform any of the duties and exercise any of the powers of the clerk with the same force and effect as if the same were done or performed by the clerk. Before entering upon the discharge of the duties of the deputy clerk, the deputy clerk shall give a bond in a sum of not less than One Thousand Dollars ($1,000) with good and sufficient sureties to be approved by the board conditioned for the faithful performance of the duties of the deputy clerk.

B. The board of education shall employ an encumbrance clerk and minute clerk, both functions of which may be performed by the same employee. The encumbrance clerk shall keep the books and documents of the school district and perform such other duties as the board of education or its committees may require. The minute clerk shall keep an accurate journal of the proceedings of the board of education and perform such other duties as the board of education or its committees may require. The board of education may designate a deputy minute clerk. The deputy minute clerk may perform any of the duties and exercise any of the powers of the minute clerk with the same force and effect as if the same were done or performed by the minute clerk. Before entering upon the discharge of the duties of the deputy minute clerk, the deputy minute clerk shall give a bond in a sum of not less than One Thousand Dollars ($1,000) with good and sufficient sureties to be approved by the board conditioned for the faithful performance of the duties of the deputy minute clerk. Before entering upon the discharge of their duties, the encumbrance clerk and minute clerk shall each give a bond in a sum of not less than One Thousand Dollars ($1,000) with good and sufficient sureties to be approved by the board conditioned for the faithful performance of their duties. If both functions are performed by the same person only one bond in a sum of not less than One Thousand Dollars ($1,000) shall be required.

The minute clerk is not statutorily required to take the minutes of a board of education's executive session. Any person legally present during an executive session may take the minutes of the executive session. *January 27, 1997 (AG Op. No. 96-100)*

District Superintendent of Schools cannot assume duties of clerk of board of education and keep minutes of board meetings. *April 27, 1983 (AG Op. No. 83-66)*

Clerk of Board of Education may be removed as Clerk by the Board of Education at any time. *AG Op. February 28, 1951*

The president of the board of education of a school district cannot be "fired" by the board of education prior to the expiration of his one- year term. *AG Op. August 23, 1949*

OAC 210:25-5-10. The encumbrance clerk.

(a) **Duties and responsibilities**. The encumbrance clerk shall be employed by the board and may also serve as the minute clerk. The encumbrance clerk is responsible for the following duties:

(1) Maintain Appropriation and Encumbrance Ledger.

(2) Determine that encumbrances do not exceed appropriations and are for purpose of appropriation charged.

(3) May complete purchase orders.

(4) Transmit warrants to vendor(s).

(5) Perform such other duties as the board or its committees may require.

(b) **Required forms and documents**. In performing the required duties of the position the Encumbrance Clerk needs the following forms and documents:

(1) A supply of approved purchase order blanks.

(2) A supply of approved warrant blanks.

(3) A copy of the following:

(A) SA&I Form 2661, Estimate of Needs.

(B) SA&I Form 307, Request for approval of State Aid and/or Federal Funds.

(C) Form 308 - Cash Fund Estimate and Request for Appropriation.

(D) Form 150 - Supplemental Estimate

(4) Other forms to meet board's requirements.

(c) **Additional duties – dual appointments as minute clerk**. If also serving as the minute clerk, additional duties to perform:

(1) Maintain an accurate journal of the proceedings of the board of education.

(2) Perform such other duties as the board or its committees may require.

(d) **Encumbrance clerk training and continuing education requirements**. Every school district encumbrance clerk shall complete the following training requirements in accordance with the provisions of 70 O.S. § 5-190:

(1) **Encumbrance clerk training.** Within nine (9) months after the first day of employment as an encumbrance clerk by a local school district every school district encumbrance clerk shall complete at least twelve (12) hours of approved instruction that meets all of the following requirements:

(A) Any course of instruction or workshop of courses offered for purposes of meeting the requirements of this subsection shall be approved for credit by the State Department of Education Office of Financial Services;

(B) The instruction shall address all of the following topics:

(i) School finance laws of the State;
(ii) Accounting;
(iii) Ethics;
(iv) Duties and responsibilities of a school district encumbrance clerk.

(2) Encumbrance clerk continuing education. In addition to the requirements of (1) of this subsection, every school district encumbrance clerk shall be required to complete an additional twelve hours (12) of approved continuing education instruction every three (3) years from the date of initial employment with a school district. The twelve (12) hours of required continuing education instruction shall meet all of the requirements for encumbrance clerk training set forth in (1) of this subsection.

(e) **Certificates of completion**. As a condition of course approval, every instructor of a school district encumbrance clerk course or coordinator of a workshop of school district encumbrance clerk courses shall provide a certificate of completion to encumbrance clerks upon successful completion of the course or workshop offered for the purpose of fulfilling the requirements of (d) of this Section. Upon completion of the course, copies of the certificate, signed by the course instructor or the workshop coordinator, shall be forwarded by the encumbrance clerk to the district board president or the board president's designee.

(f) **Compliance.** Failure to comply with the training requirements set forth in this Section shall result in a deficiency on the accreditation report of the school district that employs the encumbrance clerk.

[Source: Amended at 10 Ok Reg 1383, eff 4-26-93; Amended at 31 Ok Reg 1208, eff 9-12-14; Amended at 34 Ok Reg 1092, eff 9-11-17]

OAC 210:25-5-11. The school district treasurer.

(a) **Overview**. The law requires the county treasurer of each county to also be the school district treasurer for all school districts in the County, except that the board of education in each school district may appoint a local treasurer. All school districts are also allowed to employ an assistant local treasurer. An assistant local treasurer may perform any of the duties and exercise any of the powers of the local treasurer with the same force and effect. A school district treasurer or assistant treasurer may also serve as a minute clerk. The local treasurer

and/or assistant treasurer shall be a resident of this state. A local treasurer or assistant local treasurer may be appointed for more than one school district. Since the State Auditor and Inspector is directly charged by law to prescribe the forms and procedures for the operation of the county treasurer's office, nothing herein is intended to disturb or supersede any directive or advice from the Auditor's Office. It is, however, agreed upon by the above-mentioned office and the Department of Education that if the treasurer follows the principles and procedures as provided below for the operation of the local treasurer's office of the school district, a valuable service to boards of education, taxpayers and the general public will occur.

(b) **Duties and responsibilities**. The Treasurer is required by law to:

(1) Ensure that warrants shall show warrant number, fiscal year, and fund against which the warrant is being drawn.

(2) Code all receipts using the Oklahoma Cost Accounting System dimensions of Fiscal Year, Fund, Project Reporting, Source of Revenue, Program, and Operational Unit, to the bold dimension for State Department of Education requirements. If coded in detail have ability to roll dimensions to the bold for magnetic media transfer to State Department of Education.

(3) The Treasurer of a School District shall keep the following computerized records based on the following format:

(A) SA&I, Form 208 (1967) Treasurer's General Ledger.

(B) SA&I, Form 2061 (1967) Treasurer's Cash Ledger.

(C) SA&I, Form 2062 (1967) Treasurer's Investment Ledger.

(D) SA&I, Form 207 (1967) Treasurer's Warrant Ledger.

(E) SA&I, Form 411 (1967) Treasurer's Receipt.

(F) SA&I, Form 410 (1967) Treasurer's Check.

(G) SA&I, Form 1141 (1967) Bond Register.

(H) Deposit Books.

(I) Such other records as may be deemed advisable or useful.

(4) The Treasurer shall also maintain adequate files of:

(A) Paid Warrants-Warrants purchased with a treasurer's check, shall be filed by group in the numerical order of the treasurer's checks which paid them. Each group of warrants paid by a treasurer's check shall also have a copy of the treasurer's check with which they were purchased attached to them.

(B) Voided Warrants--Shall be filed in the numerical order of their issuance by fund and by fiscal year in a separate file and shall be sufficiently mutilated to prevent their being cashed but not mutilated as to not be identifiable.

(C) Paid Bonds and Coupons.

(D) Canceled Bonds and Coupons.

(E) Bank and fiscal agency statements, including deposit tickets and paid warrants/checks.

(F) County Clerk's remittance advises.

(G) Copies of any directive from the County Clerk or County Excise Board supplementing, changing or transferring appropriation balances.

(H) State Board of Education notices and allocation of State and Federal Aid.

(I) School board resolutions pertinent to the conduct of the School Treasurer's office and duties.

(J) Letters, memos, or other supporting data pertaining to transactions of the school district or to the operation of the Treasurer's office.

(K) Any other files which may be considered advisable or useful.

(c) **Treasurer training and continuing education requirements**. Every school district treasurer who does not also act as the county treasurer shall complete the following training requirements in accordance with the provisions of 70 O.S. § 5-190;

(1) **Treasurer clerk training**. Within nine (9) months after the first day of assuming duties as a local school district treasurer, every school district treasurer shall complete at least twelve (12) hours of approved instruction that meets all of the following requirements:

(A) Any course of instruction or workshop of courses offered for purposes of meeting the requirements of this subsection shall be approved for credit by the State Department of Education Office of Financial Services;

(B) The instruction shall address all of the following topics:

(i) School finance laws of the State;
(ii) Accounting;
(iii) Ethics;
(iv) Duties and responsibilities of a school district treasurer.

(3) **Treasurer continuing education**. In addition to the requirements of (1) of this subsection, every school district treasurer shall be required to complete an additional twelve hours (12) of approved continuing education instruction every three (3) years from the date of initial employment with a school district. The twelve (12) hours of required continuing education instruction shall meet all of the requirements for treasurer training set forth in (1) of this subsection.

(d) **Certificates of completion**. As a condition of course approval, every instructor of a school district encumbrance clerk course or coordinator of a workshop of school district encumbrance clerk courses shall provide a certificate of completion to encumbrance clerks upon successful completion of the course or workshop offered for the purpose of fulfilling the requirements of (d) of this Section. Upon completion of the course, copies of the certificate, signed by the course instructor or the workshop coordinator, shall be forwarded by the encumbrance clerk to the district board president or the board president's designee.

(e) **Compliance.** Failure to comply with the training requirements set forth in this Section shall result in a deficiency on the accreditation report of the school district that employs the treasurer.

[**Source:** Amended at 10 Ok Reg 1383, eff 4-26-93; Amended at 31 Ok Reg 1208, eff 9-12-14; Amended at 34 Ok Reg 1092, eff 9-11-17]

CONTINUING EDUCATION-DISTRICT TREASURER AND ENCUMBRANCE CLERK

Title 70, Chapter 1, Section 5-190. Required Training for School Finance Officers.

A. Before July 1, 2007, every school district treasurer shall complete at least twelve (12) hours of instruction on school finance laws of this state, accounting, ethics, and the duties and responsibilities of a school district treasurer.

B. Before July 1, 2007, every school district encumbrance clerk shall complete at least twelve (12) hours of instruction on school finance laws of this state, accounting, ethics, and the duties and responsibilities of a school district encumbrance clerk.

C. Except as otherwise provided for, every school district treasurer and encumbrance clerk employed after July 1, 2007, shall be required, within nine (9) months after employment in the position by a school district, to complete the instruction required pursuant to subsections A and B of this section. Any instruction as described in subsections A and B of this section completed by the school district treasurer or encumbrance clerk within three (3) years prior to employment in the position by the school district shall count toward satisfying the requirements of this subsection.

D. Every school district treasurer and encumbrance clerk shall be required to complete a minimum of twelve (12) hours of continuing education every three (3) years, in addition to the requirements of subsections A and B of this section.

E. The requirements of this section shall not apply to any county treasurer who also acts as a school district treasurer; however, nothing herein shall prevent a county treasurer from attending such training or continuing education.

POWERS AND DUTIES-RULES AND REGULATIONS
TRAVEL REIMBURSEMENT POLICY

Title 70, Chapter 1, 5-117. Powers and Duties-Rules and Regulations.

A. The board of education of each school district shall have power to:

15. Establish a written policy for reimbursement of necessary travel expenses of employees and members of the board. The policy may include in-district travel from the site of employment assignment which is necessary in the performance of employment duties. The written policy shall specify procedures, contain documentation requirements, and may include payment of meal expenses during authorized travel on a per diem allowance basis rather than itemized documentation.

Title 70, Chapter 1, Section 5-129. School Activity Fund - Control - Accounts - Disbursements - Petty Cash Accounts - Custodian - Bond - Investment of Funds.

A. The board of education of each school district shall exercise control over all funds and revenues on hand or hereafter received or collected, as herein provided, from student or other extracurricular activities or other revenue-generating sources listed in subsection B of this section that are conducted in the school district. Such funds shall be deposited to the credit of the account maintained for the benefit of the particular activity within the school activity fund. Deposits of funds subject to the requirements of this section shall be made by the end of the next business day; however, if the deposit for a day totals less than One Hundred Dollars ($100.00), a school district may accumulate monies required to be deposited into the fund on a daily basis until the total accumulated balance of deposits equals or exceeds One Hundred Dollars ($100.00). Provided, a school district shall deposit accumulated monies into the fund not less than one (1) time per week, regardless of whether the monies total One Hundred Dollars ($100.00). Disbursements from each of the activity accounts shall be by check countersigned by the school activity fund custodian and shall not be used for any purpose other than that for which the account was originally created. The board of education, at the beginning of each fiscal year and as needed during each fiscal year, shall approve all school activity fund subaccounts, all subaccount fund-raising activities and all purposes for which the monies collected in each subaccount can be expended. Provided, the board of education may direct by written resolution that any balance in excess of the amount needed to fulfill the function or purpose for which an account was established may be transferred to another account by the custodian.

B. The board of education of each school district may designate that any of the following revenue be deposited for the use of specific school activity accounts, or to a general activity fund within the school activity fund:

1. Admissions to athletic contests, school or class plays, carnivals, parties, dances and promenades;
2. Sale of student activity tickets;
3. Concession sales, including funds received from vending concession contracts and school picture contracts approved by the district board of education, and cafeteria or luncheon collections;
4. Dues, fees and donations to student clubs or other organizations, provided that membership in such clubs or organizations shall not be mandatory;
5. Income or revenue resulting from the operation of student organizations or club projects, provided, such revenue is not derived from the lease, rental or sale of property, supplies, products or other assets belonging to the school district. When approved by the board of education, student organizations or club projects may include fund-raising activities, the revenues from which may be used for the purpose of purchasing goods or services otherwise considered to be general fund expenditures;
6. Deposits for or collections for the purchase of class pictures, rings, pins, announcements, calling cards, annuals, banquets, student insurance and other such personal items; provided the cost of such items shall not be charged against other school funds; and
7. Other income collected for use by school personnel and other school-related adult functions.

C. The board of education of each district may establish petty cash accounts to be used only for the purpose of making small cash expenditures, such as postage, freight or express charges; provided, no single expenditure from a petty cash account shall be made in excess of Seventy-five Dollars ($75.00), and the total expenditures during any one (1) fiscal year shall not exceed Two Thousand Five Hundred Dollars ($2,500.00) per school building. The school activity fund custodian shall initiate petty cash accounts by filing a claim against the general fund of the school district for the authorized amount of each petty cash account which shall not exceed Two Hundred Dollars ($200.00) per school building. The general fund warrants issued in payment of said claim shall be deposited in a "Petty Cash Account" in the school activity fund.

All disbursements from the petty cash accounts shall be made in the same manner as other disbursements from the school activity fund, except no disbursement shall be made from a petty cash account unless a prenumbered, dated receipt be obtained and signed by the person receiving payment. A school board may designate a petty cash custodian to countersign petty cash checks in place of the activity fund custodian. The school activity fund custodian shall file claims against the general fund of the school district for reimbursement of a petty cash account whenever the need shall arise. Such claims shall be itemized in the same manner as other claims filed against the general fund and shall have attached thereto the receipts covering each of the expenditures claimed

for reimbursement. The total of a petty cash account balance and the receipts on hand awaiting reimbursement should equal at all times the authorized amount of a petty cash account.

None of the provisions pertaining to a petty cash account shall be construed to authorize the use of one (1) fiscal year's fund to pay obligations of another fiscal year. Any remaining balance in each petty cash account shall be transferred to the general fund on or before June 30 of each year.

D. The State Board of Education shall adopt appropriate rules and regulations and design standard forms for the proper conduct of the various school activity accounts.

E. The school activity fund custodian and the petty cash custodian shall be appointed by the board of education of the school district. The school activity fund custodian and the petty cash custodian shall give a surety bond in an amount determined by the board of education, but not less than One Thousand Dollars ($1,000.00). The premium of the surety bond shall be paid from the school activity fund or the general fund.

F. The local board of education is hereby authorized to invest activity funds as it determines appropriate. Upon direction of the local board of education, the custodian of the activity fund shall invest activity funds in any or all of the investments permitted and listed in Section 5-115 of this title.

G. The board of education of a school district may establish, by board resolution, a general fund refund subaccount within the school activity fund. The balance in the subaccount shall be determined by need, and it shall be funded by refunds and reimbursements received, including but not limited to, rental income, reimbursements for lost and damaged textbooks, summer school and adult tuition, overpayments and tax refunds, as well as transfers, by treasurer's check, from the school district general fund. The subaccount may be expended only for the refund of revenues previously received and deposited either into the subaccount or directly into the general fund. Any remaining balance in the refund subaccount shall be transferred to the school district general fund on or before June 30 of each year.

H. The board of education of a school district may authorize the custodian of the school activity funds to provide cash advances to the sponsors for travel expenses on behalf of school district students and sponsors of certain school activities. The cash advances may only come from the school activity fund subaccount directly involved in the travel of such students or sponsor and only if the travel is one of the stated functions or purposes for the establishment of the subaccount. Receipts for all expenditures of the cash advances shall be kept and turned in to the custodian of the school activity fund following said trip.

I. Any invoice submitted to a school district which is to be paid from a school activity fund and is for payment of an authorized expenditure in an amount equal to or greater than the threshold amount stated in Section 310.9 of Title 62 of the Oklahoma Statutes shall conform to the requirements set forth in that section.

Money received by school districts from vendors pursuant to vending concession contracts and school picture contracts is school district money. Fact that money from these sources is deposited in a school activity fund does not change its character. Public money in a school activity fund may only be disbursed to private persons or organizations for a valid public purpose. The determination of what constitutes a valid public purpose is a matter for the governing body to decide. Absent a showing of fraud or arbitrariness, a finding by a governing body that a project serves a public purpose will not be disturbed by the courts. May 15, 2003 (2003 OK AG 21).

A school district may use its school activity fund account to deposit and disperse monies raised for the purpose of making charitable and/or benevolent gifts or contributions to individuals or organizations if the board of education has approved the fund raising activity and the dispersement. The monies deposited in the school activity fund which are raised by student fund raising activities are not public funds subject to the constitutional restrictions. June 12, 1997 (1997 OK AG 6)
A school district may not use tax generated funds to purchase awards for student activities, but may pay expenses for awards for student activities if the board of education has established a student activity fund subaccount for such purpose. November 28, 1995 (1995 OK AG 33)

"Casino nights" where 1) patrons receive chips or paper money to play various casino games, 2) at the conclusion of the games, are issued credits or vouchers for the chips or paper money won, and 3) are allowed to purchase prizes with the credits or vouchers issued, violate the anti-gambling and anti-lottery laws of Oklahoma. March 30, 1995 (1995 OK AG 6)
Student Activity Fund can be used to defray expense of transporting students to and from student activities, or to reimburse teacher for expenses or otherwise compensate teacher for transporting students. January 17, 1980 (1979 OK AG Op 338)

Title 70, Chapter 1, Section 5-129.1. Exemptions of Certain Funds.

Those funds which are collected by programs for student achievement and by parent-teacher associations and organizations that are sanctioned by the school district board of education shall be exempt from the provisions as outlined in Section 5-129 of this title. Each school district board of education shall adopt policies providing guidelines for the sanctioning of organizations and associations exempted or applying to be exempted pursuant to the provisions of this section. The guidelines may include but not be limited to examinations of financial and performance audits performed on each such organization and association. **(70-5-129.1)**

A school district may use the school activity fund to deposit and disperse monies raised from student initiated fund raising activities which are collected for the purpose of making charitable and/or benevolent gifts or contributions to individuals or organizations provide that (1) at the beginning of the fiscal year or as needed during the fiscal year, the board of education approves the school activity fund subaccount, the fund raising activity, and the purpose for which the money will be spent; (2) the money is note used for any purpose other than that for which the fund was originally created; and (3) the distribution of funds is by check countersigned by the activity fund custodian. Monies deposited in a school activity fund raised through student initiated charitable or benevolent fund raising activities are not public funds. As nonpublic funds the restrictions contained in Article X, §§ 14 and 15 of the Oklahoma Constitution are not applicable to monies deposited in a school activity fund which are raised through student initiated charitable or benevolent fund raising activities. Using tax or other public funds to make charitable or benevolent gifts or contributions to individuals or using public facilities and/or personnel to benefit a private individual or organization is prohibited by Article X, §§ 14 and 15 of the Oklahoma Constitution. In the absence of specific facts it is not possible to state as a matter of law that any particular activity is unlawful. June 12, 1997 (1997 OK AG 6)

The specific exemptions from the board of education control of the funds of Oklahoma Congress of Parents and Teachers (Oklahoma PTA) and Junior Achievement programs violate the special law prohibition of Article V, § 51 of the Oklahoma Constitution. Nevertheless, those organizations may fit under the Section 5-129.1(B) general exemption for parent teacher associations. The exemption in 70 O.S. Supp. 1994, § 5-129.1(B) for parent teacher associations does not violate Article V, § 51 of the Oklahoma Constitution, because it does not treat citizens who are similarly situated differently. Title 70 O.S. Supp. 1994, § 5-129.1(B) only requires that the parent teacher associations be incorporated pursuant to 26 U.S.C. § 501(c)(3). The incorporated entity may be one which includes all schools in the district, or the organization may be incorporated only as to a particular school site. The local board of education, as the decision-making body for the local school district, "sanctions" as association. The particular criteria for such sanctioning must be determined by the local school board of education. October 27, 1995 (1995 OK AG 54)

Title 70, Chapter 1, Section, 5-129.2. Separate Accounts – Disbursements – Approval by Boards of Education - Transfer of Funds.

A. In conformance with any other law providing procedures for the deposit of such funds, area school districts shall be authorized to establish separate accounts for deposits received for live work, resale items, student financial aid, tuitions and other fees. Such funds shall be deposited to the credit of the account maintained for that particular purpose. Disbursements from each account shall be by check countersigned by the custodian of the account and shall not be used for any purpose other than that for which the account was originally created.

B. The board of education of the technology center school district, at the beginning of each fiscal year and as needed during each fiscal year, shall approve all accounts created pursuant to this section and all purposes for which the monies collected in each account may be expended. Provided, the board of education may direct by written resolution that any balance in excess of the amount needed to fulfill the function or purpose for which an account was established may be transferred to another account by the custodian.

OAC 210:25-5-13. School Activity Fund.

(a) The following words and terms, when used in this Section, shall have the following meaning, unless the context clearly indicates otherwise: **"School activities"** means cocurricular or extracurricular activities. Cocurricular activities are school-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Activities normally supplement the regular instructional program. Extracurricular activities mean all direct and personal services for public school pupils for their enjoyment that are managed and operated under the guidance of an adult or staff member. Extracurricular activities are usually not offered for school credit nor required for graduation; conducted outside school hours, or a time agreed by the participants if partly during school hours and approved by school authorities; their content of activities is determined primarily by the pupil participants.

(b) The board of education of each district shall exercise control over the School Activity Fund. Board approval of the School Activity Fund and Sub-Accounts shall be specific. However, the language for approval for the various methods for raising funds and the purposes for which they are to be expended can be of a general nature. The board may delegate authority, through a board policy, to school administrators to approve specific fund-raising activities during the year to be approved by the board at the next regular board meeting.

(c) The board of education of each district may appoint a School Activity Fund Custodian for each operational site within the district. If a school elects to have an operational site, each School Activity Fund Custodian shall be bonded for no less than $1,000.

(d) Disbursements from the School Activity Fund shall be by check, countersigned by the School Activity Fund Custodian and some other person or persons designated by the board of education.

(e) Deposits to or transfers from any account may be authorized by the board of education except School Lunch, Refund, and Petty Cash Accounts. Provided that reimbursement to the General Fund may be made from the School Lunch Account for food service expenditures paid from the General Fund. Such reimbursements should be properly documented and based solely on actual General Fund Expenditures.

(f) The School Activity Fund Custodian shall not use funds in one account for another purpose unless a transfer is granted as provided by law.

(g) Accounts may be established by the board of education of each district by whatever name or style it deems best suited to its needs for the revenue collected.

(h) A prenumbered receipt shall be obtained when a check is drawn against the Petty Cash Account, and all such prenumbered receipts shall be accounted for at the end of a fiscal year. If a prenumbered receipt is spoiled it should be marked "void" and attached along with others on which reimbursement is being claimed; the copy or stub should also be marked "void" if one is being used.

(i) A separate bank account may be established for School Lunch or other programs, but it shall be accounted for by the Activity Fund Custodian in charge and disbursements made as provided by law.

(j) A general or miscellaneous account may be established within the Activity Fund to which all unobligated or uncommitted monies may be transferred. (This does not include Petty Cash, Refund, or School Lunch Accounts where contrary to federal regulations.)

(k) Purchases from the School Activity Fund shall not be paid for unless invoices or delivery tickets are furnished.

(l) Receipts for collections shall be given by the School Activity Fund Custodian. Prenumbered tickets should be used for admissions in order to establish internal control. All tickets not sold by the gate keeper should be accounted for at the end of each event and a written reconciliation made of tickets sold to actual revenues collected. Reconciliation documents should be filed in date order as part of the documentation for the School Activity Fund.

(m) Standard forms are not prescribed. Many good forms are now in use, and each board of education shall determine if its forms meet the legal requirements.

(n) School districts shall report all School Activity Fund financial transactions using the Oklahoma Cost Accounting System.

(o) Specific procedures for the School Activity Fund are as follows:

(1) Prenumbered School Activity Fund receipts shall be issued for every Sub-Account for each fiscal year.

(2) The secretary-treasurer of each organization or Sub-Account shall issue receipts and keep records of credits, debits, and balances.

(3) The books of each account must reconcile the records of the School Activity Fund.

(4) Requisition or purchase request is presented to the School Activity Fund custodian or their designee.

(5) Purchase order is then approved by purchasing agent and the order is placed with the vendor.

(6) Checks will be issued only when invoice or supporting document and merchandise have been received.

(7) All checks will be issued by the School Activity Fund custodian and countersigned. No check will be issued in excess of Sub-Account balance.

(8) Record of all bad checks shall be kept and charged to proper Sub-Account.

(9) Each School Activity Fund Sub-Account shall be reported to the State Department of Education through curricular subject dimension of OCAS, where applicable. Reports will be transferred by magnetic media.

(10) The School Activity Fund custodian shall furnish a report to superintendent and board of education monthly. This report should show previous balance in each Sub-Account and total School Activity Fund balance. The Activity Fund custodian shall reconcile the bank statement when received. This information will be included in the monthly report to the superintendent and board of education.

(11) Every teacher in the school system should be informed that all money received is to be turned in to the School Activity Fund custodian.

(12) The petty cash account is the only Student Activity Sub-Account that can be reimbursed from the general fund.

(13) A general fund refund Sub-Account within the School Activity Fund may be established by board resolution.

[**Source:** Amended at 14 Ok Reg 3347, eff 5-5-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98; Amended at 17 Ok Reg 2248, eff 5-9-00 (emergency); Amended at 18 Ok Reg 3012, eff 7-12-01]

TRANSPARENCY ACT

Title 70, Section 5-135.4. School District Transparency Act.

A. This section shall be known and may be cited as the "School District Transparency Act".

B. The State Department of Education shall make school district and school site expenditure data available on its website. Data shall be made available in an open-structured data format that may be downloaded by the public and that allows the user to systematically sort, search, and access all data without any fee or charge for access. Prior to the beginning of the 2019-2020 school year, if a school district has a website, the district shall provide a link on its home page to the State Department of Education's Oklahoma Cost Accounting System and School District Financial Information website, or the district shall provide the information required by subsection C of this section within one click of the home page of the school district's website.

C. The website shall provide information on school district and school site expenditures of state, federal, and local funds, whether appropriated or nonappropriated, excluding payments of voluntary payroll deductions for employees to receiving parties. The website shall further provide information, including, but not limited to, the following:

1. Identification of the school district;
2. The Oklahoma Cost Accounting System (OCAS) code designation for each expenditure;
3. The name and principal location of the entity or recipient of the funds, excluding release of information relating to an individual's place of residence and release of information prohibited by subsection D of Section 24A.7 of Title 51 of the Oklahoma Statutes or by federal law relating to privacy rights;
4. The amount of funds expended;
5. The type of transaction;
6. A descriptive purpose of the funding action or expenditure;
7. The budgeted and audited actual expenditure figures for each fiscal year, ensuring each set of figures can be identified as budgeted or audited figures;
8. The per-pupil expenditure as defined in Section 1-124 of this title; and
9. The total compensation package of the superintendent as defined by the requirements of the OCAS including a listing of the base salary, insurance, retirement and other fringe benefits including exempted nonadministrative services such as teaching in the classroom or serving as a principal, counselor or library media specialist pursuant to subsection E of Section 18-124 of this title.

D. The Department shall make the data available on its website within one hundred twenty (120) days of transmission of the expenditures to the Department by the school district.

E. School districts shall provide information requested by the Department to accomplish the purposes of this section.

F. If a school district maintains a website, the district shall provide the information required in subsection C of this section in the manner prescribed in subsection B of this section on the district website.

G. Nothing in this section shall require the disclosure of information which is required to be kept confidential by state or federal law.

H. The disclosure of information required by this section shall create no liability whatsoever, civil or criminal, to the State of Oklahoma, the State Department of Education, school districts, or any employee thereof for disclosure of required information or for any error or omission in the disclosure.

I. The Department shall undertake activities annually to inform parents, schools and other stakeholders about the availability of school district and school site expenditure data on its website and how to use the website.

AVERAGE DAILY ATTENDANCE AND MEMBERSHIP DEFINED

Title 70, Section 18-107. Definitions

1. "Average Daily Attendance" (ADA) means the legal average number of pupils, early childhood education programs through grade twelve, in a school district during a school year as determined pursuant to the provisions of Section 70-18-111 of this title. A day of school for early childhood education programs and kindergarten shall be at least two and one-half (2 1/2) hours and, for early childhood education, may be six (6) hours.

2. "Average Daily Membership" (ADM) means the average number of pupils present and absent in a school district during a school year. Average Daily Membership shall be calculated by dividing the sum of the pupil's total days present and total days absent by the number of days taught. Provided, a pupil who has been absent without excuse ten (10) consecutive days shall be taken off the roll beginning the eleventh day and thereafter shall not be considered in a district's average daily membership calculation until the pupil is placed on the roll in the district. For the purpose of this paragraph, consecutive days means days for which enrollment is recorded.

3. "Total Adjusted Assessed Valuation" means the sum of public service property assessed valuation, personal property assessed valuation and real property assessed valuation as adjusted pursuant to the provisions of Section 70-18-109.1 of this title.

4. "Eighty-five percent (85%) of maximum allowable", for the purpose of assessing class size penalty pursuant to Sections 70-18-113.1 and 70-18-113.2 of this title, means eighty-five percent (85%) of ten percent (10%) of the preceding year's net assessed valuation of a school district. The calculation of indebtedness as provided for in paragraph a of subsection G of Section 70-18-113.1 and subparagraph a of paragraph 4 of subsection A of Section 70-18-113.2 of this title shall include the outstanding principal amount of bonds issued by the school district plus the principal amount of any bonds authorized by a vote of the people for issuance but not yet issued by the school district.

PER PUPIL EXPENDITURE

Title 70, Section 1-124. Per Pupil Expenditure.

A. Unless otherwise specifically defined, "per-pupil expenditure" shall mean the aggregate current expenditures of school districts, from all funding sources including federal funds, state funds and local funds, plus the direct support aggregate current expenditures of the state for the day-to-day operations of schools and school districts from all funding sources including federal funds, divided by the aggregate student membership number for the same fiscal year for which the expenditures are determined. The aggregate student membership number shall be the count of students enrolled on October 1 or the school day closest to October 1 to whom school districts in the state provide a public education. The aggregate current expenditures shall include without limitation the following categories of expenditures:

1. Instruction;
2. Support services for students;
3. Support services for instructional staff;
4. Support services for general administration;
5. Support services for school administration;
6. Support services for business;
7. Operation and maintenance of plant services;
8. Student transportation services;
9. Child nutrition services; and
10. Enterprise services.

B. Aggregate current expenditures shall not include expenditures for adult and community education, facilities acquisition and construction services, debt services, property and other expenditures not related to the day-to-day operations.

C. The provisions of subsection A of this section shall apply when related to the expenditure of public funds by educational and governmental entities. When reporting or publishing the per-pupil expenditure for any purpose, the State Department of Education shall also report or publish each category of expenditure as listed in subsection A of this section as well as the aggregate expenditure.

ADMINISTRATIVE COST CRITERIA

Title 70, Chapter 1, Section 18-124. Amount Withheld From Foundation and Salary Incentive Aid.

A. Any school district with an average daily attendance (ADA) of more than one thousand five hundred (1,500) students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than five percent (5%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the five percent (5%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.

B. Any school district with an average daily attendance (ADA) of more than five hundred (500) students but not more than one thousand five hundred (1,500) students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than seven percent (7%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the seven percent (7%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.

C. Any school district with an average daily attendance (ADA) of five hundred (500) or fewer students for the preceding year which expends for administrative services in the 2005-06 school year or any school year thereafter, less expenditures for legal services, more than eight percent (8%) of the amount it expends for total expenditures, less expenditures for legal services, shall have the amount which exceeds the eight percent (8%) withheld the following year from the Foundation and Salary Incentive Aid for the school district.

D. For purposes of this section, “administrative services” means costs associated with:

1. Staff for the board of education;
2. The secretary/clerk for the board of education;
3. Staff relations;
4. Negotiations staff;
5. Immediate staff of the superintendent; any elementary superintendent or any assistant superintendent;
6. Any superintendent, elementary superintendent, or assistant superintendent;
7. Any employee of a school district employed as a director, coordinator, supervisor, or who has responsibility for administrative functions of a school district; and
8. Any consultant hired by the school district.

E. If an employee of a school district is employed in a position where part of the employee’s time is spent as an administrator and part of the time is spent in non-administrative functions, the percentage of time spent as an administrator shall be included as administrative services. A superintendent who spends part of the time performing exempted non-administrative services such as teaching in the classroom, serving as a principal, counselor, or library media specialist, can code up to forty percent (40%) of their salary to other non-administrative functions. The total amount of time a superintendent of a school district spends performing services for a school district shall be included as administrative services even if part of the time the superintendent is performing non-exempted non-administrative service functions. The total amount received by a superintendent from the school district as salary, for the performance of administrative and non-exempted non-administrative services, shall be recorded under the code for superintendent salary as provided for in the Oklahoma Cost Accounting System.

F. Each school site within a school district shall take steps to ensure that the administrative costs for the school comply with the expenditure limits established for school districts in this section.

G. Funds withheld pursuant to the provisions of this section shall be distributed through the State Aid formula to the districts not so penalized.

H. For the 2003-04 and 2004-05 school year, school districts shall report to the State Department of Education the costs associated with administrative services for the school district as defined in subsection D of this section.

ADMINISTRATIVE COST

CODING CRITERIA

To calculate Administrative Costs beginning July 1, 2004, the Oklahoma Cost Accounting System (OCAS) section will use all funds (11 through 60), Function Codes (1000-5100, excluding function code 2317) and the following codes:

Staff for the Board of Education:

Functions:	2313 (Board Treasurer Services)
	2318 (Audit Services)
	2319 (Other Board of Education Services)
Objects:	100 and 200 Series (Salaries and related burdens and benefits)
	310 (Official/Administrative Services)
	330 Series (Other Professional Services)
	361-365 (Management Organization Salaries and related burdens and benefits)
	368 (Management Organization Accounting Services)

Secretary/Clerk of the Board of Education:

Function:	2312 (Board Clerk/Deputy Clerk/Minute Clerk Services)
Objects:	100 and 200 Series (Salaries and related burdens and benefits)
	310 (Official/Administrative Services)
	330 Series (Other Professional Services)
	361-365 (Management Organization Salaries and related burdens and benefits)
	368 (Management Organization Accounting Services)

Staff Relations and Negotiations Staff:

Function:	2316 (Staff Relations and Negotiations Services)
Objects:	100 and 200 Series (Salaries and related burdens and benefits)
	310 (Official/Administrative Services)
	330 Series (Other Professional Services)
	361-365 (Management Organization Salaries and related burdens and benefits)
	368 (Management Organization Accounting Services)

Staff for the Superintendent:

Function:	2321 (Office of the Superintendent Services)
Objects:	100 and 200 Series (Salaries and related burdens and benefits)
	310 (Official/Administrative Services)
	330 Series (Other Professional Services)
	361-365 (Management Organization Salaries and related burdens and benefits)
	368 (Management Organization Accounting Services)
Job Classes:	615 (Regular or Substitute Secretary/Clerk)
	690 (Superintendent's Secretary)

Superintendent, Elementary Superintendent, and Assistant Superintendent:

Functions:	All
Objects:	100 and 200 Series (Salaries and related burdens and benefits),
	310 (Official/Administrative Services)
	330 Series (Other Professional Services)
	361-365 (Management Organization Salaries and related burdens and benefits)
	368 (Management Organization Accounting Services)
Job Classes:	106 Deputy/Associate/Assistant Superintendent/Commissioner
	115 Superintendent/Commissioner

Director, Coordinator, Supervisor, or Administrator:

Function:	All
Objects:	100 and 200 Series (Salaries and related burdens and benefits)
	363-364 (Management Organization Salaries and related burdens and benefits)
Job Classes:	101 Administrative/Supervisory/Ancillary Services Officer
	107 Executive Assistant
	109 Manager
	301 Accountant
	303 Administrative Intern
	322 Family/Community Support Coordinator
	332 Network Administrator
	358 Transition Coordinator
	513 Supervisor
	601 Bookkeeping/Accounting/Auditing Clerk
	612 Office Manager
	616 Activity Fund Custodian

Consultants (Staff):

Function:	All
Objects:	100 and 200 Series (Salaries and related burdens and benefits)
	363-364 (Management Organization Salaries and related burdens and benefits)
Job Classes:	108 Instructional Program Director/Coordinator/Consultant
	110 Noninstructional Program Director/Coordinator/Consultant
	325 Grant Developer

AUDITS

Title 70, Chapter 1, Section 22-102. "Public School" Defined.

The term "Public School" as used herein shall include a school district as provided in the Oklahoma Statutes. The term "auditor" as used herein means a person or partnership who makes an audit and prepares a report thereon as provided in this article.

Title 70, Chapter 1, Section 22-103. Annual Audit – Findings - Compliance with Governmental Auditing Standards.

A. The board of education of each school district in this state shall provide for and cause to be made an annual audit of such school district for each fiscal year. Said audit shall be a financial audit and a compliance audit of all funds of the school district, including the records of all student activity funds designated in Section 5-129 of this title. Such audit or audits shall be made at the end of the fiscal year; provided, however, the local board of education may require that audits be made at more frequent intervals.

B. Findings of material weaknesses, qualifications of the auditor's report and of defalcations, or a report of lack of such findings, shall be communicated in writing to the board. Upon completion of an audit, the auditor shall conduct the final exit interview at a meeting of the board. No part of the final exit interview shall be conducted with any employee of the board except in an open meeting of the board; provided, portions of the final exit interview related to matters which the board is authorized by law to consider in executive session may be so considered.

Title 70, Chapter 1, Section 22-104. Audit of Public Schools - Auditing Standards.

A. 1. The audit of the financial statements and compliance requirements of each public school district shall be made in accordance with auditing standards generally accepted in the United States as defined by the American Institute of Certified Public Accountants or its successor organization and shall comply with the most recent Government Auditing Standards issued by the United States Government Accountability Office.

2. The auditor's opinions shall state whether the financial statements of the school district were prepared in accordance with:

a. accounting principles generally accepted in the United States, or

b. accounting and financial reporting regulations prescribed or permitted by the State Department of Education,

3. The auditor shall also report in accordance with:

a. Government Auditing Standards on the school district's internal control over financial reporting and compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters, and

b. the United States Office of Management and Budget Circular A-133, as required.

B. All firms, as defined by the Oklahoma Accountancy Act, before entering into audit contracts required pursuant to the Oklahoma Public School Audit Law, shall satisfy the State Auditor and Inspector that the registrant, as defined by the Oklahoma Accountancy Act, has an individual responsible for the audits of school districts who:

1. Has at least two (2) years of experience auditing public entities;

2. Has completed a minimum of eight (8) clock hours of continuing education credit in school district accounting and auditing as defined by the Governmental Accounting Standards Board (GASB) and the Office of the Comptroller General during the prior year; and

3. Is licensed by and is in good standing with the Oklahoma Accountancy Board.

C. Firms shall submit their application to perform audits of a school district with their most recent peer review, which must include the audit of at least one school district, if the firm has performed such an audit, and any letter of comment for approval or disapproval by the State Auditor and Inspector for the current audit year on or before the first day of January of each calendar year.

D. 1. Until June 30, 2014, all firms entering into audit contracts required pursuant to the Oklahoma Public School Audit Law shall carry a minimum of Two Hundred Fifty Thousand Dollars ($250,000.00) accountants' professional liability insurance or the total amount of the budget being audited, whichever is less.

2. Beginning July 1, 2014, all firms entering into audit contracts required pursuant to the Oklahoma Public School Audit Law shall carry a minimum of Five Hundred Thousand Dollars ($500,000.00) accountants' professional liability insurance or the total amount of the budget being audited, whichever is less.

3. Proof of such insurance shall be submitted to the State Auditor and Inspector prior to entering into a contract.

Title 70, Chapter 1, Section 22-105. Expenses.

The expenses of audits required by this article, whether ordered by the local board of education or the State Board of Education, shall be paid by the local board of education for which the audit is made. It shall be the duty of the board of education of the local public school to make provision for payment of said expenses.

Title 70, Chapter 1, Section 22-106. Preparation of Budgets and Financial Statements.

The board of education may employ persons other than those enumerated in Section 70-22-102 of this article for the preparation of the estimate of needs and financial statement for presentation to the county excise board.

Title 70, Chapter 1, Section 22-108. Audit Reports - Time to Complete - Distribution of Copies.

A. Each audit of the financial statements of a school district required by the Oklahoma Public School Audit Law shall be completed and the auditor's opinion thereon shall be submitted by the firm to the district board of education within nine (9) months after the close of the fiscal year of the district board of education.

B. One copy of the auditor's opinions and related financial statements shall be maintained by the district board of education as a public record for public inspection at all reasonable times at the office of the district board of education. All records shall be kept at least five (5) years.

C. The district board of education shall forward a copy of the auditor's opinions and related financial statements to the State Board of Education and the State Auditor and Inspector within thirty (30) days after receipt of the audit. The State Board of Education shall retain such copy in its office as a public record where it shall be available for public inspection at all reasonable times.

D. The State Board of Education may make inquiries it deems necessary to determine that each district board of education is properly complying with the Oklahoma Public School Audit Law. If within eleven (11) months after the end of the fiscal year of the school district a copy of the auditor's opinions and related financial statements has not been received by the State Board of Education and by the State Auditor and Inspector, an inquiry shall be made by the State Auditor and Inspector as to why such auditor's opinions and related financial statements have not been filed, pursuant to the provisions of Section 212A of Title 74 of the Oklahoma Statutes. Should the State Auditor and Inspector find that the district board of education has failed to cause an annual audit of the financial statements and compliance requirements of the school district to be commenced, the State Auditor and Inspector shall make a written demand on the board to complete and file such annual audit of the financial statements and compliance requirements of the school district within thirty (30) days of the date of such demand.

Title 70, Chapter 1, Section 22-109. Examination of Reports – Deficiencies.

The State Auditor and Inspector shall examine all auditor's opinions and related financial statements submitted to it and shall determine whether the auditor's opinions and related financial statements comply with the provisions of the Oklahoma Public School Audit Law. If the State Auditor and Inspector finds that they have not been complied with, the State Auditor and Inspector shall notify the district board of education and the firm that submitted the auditor's opinions and related financial statements by submitting to them a statement of deficiencies. If the deficiencies are not corrected within ninety (90) days from the date of the statement of deficiencies or within twelve (12) months after the end of the fiscal year of the school district, whichever is later, the State Auditor and Inspector shall make or cause an audit to be made in the manner provided for in Section 22-108 of this title. Any school district audited pursuant to this section shall pay for the cost of the audit as provided by Section 212A of Title 74 of the Oklahoma Statutes.

Title 70, Chapter 1, Section 22-110. False Statements in Reports - False Information – Penalty.

A. In any case where a firm has knowingly issued auditor's opinions and related financial statements, required under the provisions of the Oklahoma Public School Audit Law, containing any false or misleading statements, the State Auditor and Inspector shall report such violation in writing to the board of education of such school district and to the Oklahoma Accountancy Board. The State Auditor and Inspector shall revoke their rights to perform such audits in the future.

B. Any member of the governing body of the district board of education or any member, officer, employee or agency of any department, board or commission of the school district who knowingly and willfully furnishes to the firm or to an employee of the firm any false or fraudulent information shall be deemed guilty of malfeasance,

and upon conviction, the court shall enter judgment that such person so convicted shall be removed from office or employment of the school district. It shall be the duty of the court rendering such judgment to cause immediate notice of such removal from office or employment to be given to the proper officer of the school district so that the vacancy thus caused may be filled.

Title 70, Chapter 1, Section 22-111. Duties of Board of Education - Removal of Members.

It shall be the duty of each local board of education to cause such audits to be made in accordance with this article. It shall be the further duty of said board to file a copy of said audit with the proper authorities set forth in this article. Such filings shall be not later than thirty (30) days after completion of the audit. Any court of competent jurisdiction shall have the power to remove members of such board from office for violation of this article.

Title 70, Chapter 1, Section 22-112. State Aid Withheld for Failure to Comply With Article.

All further payment of state aid for each district shall be withheld until the provisions of this article have been fulfilled by said district.

Title 70, Chapter 1, Section 22-113. State Board of Education to Prescribe Accounting Systems and Procedures.

All accounting systems and procedures used by the school districts of the State of Oklahoma shall conform with the accounting systems and procedures prescribed by the State Board of Education.

Title 74, Chapter 8, Section 212. Duties and Powers-Deputies-Audit of Books of Subdivisions of State-Cost of Examination.

L. PETITION AUDITS

1. The State Auditor and Inspector shall audit the books and records of any subdivision of the state of Oklahoma upon petition signed by the requisite number of voters registered in the subdivision and meeting the requirements set out in this subsection.

2. The petition must contain the number of signatures equivalent to ten percent (10%) of the registered voters of the subdivision as determined by the county election board or, if the county election board determines that the number of registered voters in the subdivision cannot be determined due to boundary lines not conforming to precinct lines, the required number of petitioners shall be twenty-five percent (25%) of the total number of persons voting in the last subdivision-wide general election held in the subdivision. If the subdivision is a public trust, the required number of petitioners shall be the same as those required for an audit of its beneficiary. The appropriate county election board shall provide the number of signatures so required upon request.

3. The petition shall be in the form of an affidavit wherein the signatory shall declare upon oath or affirmation that the information given is true and correct and that he or she is a citizen of the entity to be audited. The petition shall clearly state that falsely signing shall constitute perjury. It shall include the signature of the individual, the name of the signatory in printed form, the individual's residential address, the date of signing, the public entity to be audited and the anticipated range of the cost of the audit provided by the State Auditor and Inspector.

4. Any person desiring to petition for an audit shall list the areas, items or concerns they want to be audited, and request from the State Auditor and Inspector the anticipated range of cost of the audit. Within thirty (30) days from the receipt of the request, the State Auditor and Inspector shall mail a petition form to the person requesting the information which shall state the anticipated range of the cost and the items or concerns to be audited. The circulators of the petition shall have thirty (30) days from the date the petition is mailed by the State Auditor and Inspector to obtain the requisite number of signatures and return it to the State Auditor and Inspector.

5. Upon collection of the required number of signatures, the person desiring the audit shall present the signed petitions to the State Auditor and Inspector. Within thirty (30) days of receipt of the petitions, the State Auditor and Inspector shall present the petitions to the county election board located in the county in which the subdivision is located.

6. The county election board shall determine whether the signers of the petition are registered voters of the county in which the subdivision to be audited is located and whether the petition has the requisite number of signatures of such registered voters. The county election board shall certify the petition as having the required number of signatures or as failing to have the required number of signatures and return it to the State Auditor and Inspector.

7. The cost of the audit shall be borne by the public entity audited. Upon notification by the State Auditor and Inspector of receipt of the petition, certified by the county election board as having the required number of signatures, the public entity shall encumber funds in an amount specified by the State Auditor and Inspector, which shall be within the range of anticipated cost stated on the petition from any funds not otherwise specifically appropriated or allocated. Payment for the audit from such encumbered funds shall be made as work progresses, and final payment shall be made on or before its publication.

8. The names of the signers of any petition shall be confidential and neither the State Auditor and Inspector, the county election board nor the county treasurer shall have authority to release them to any other person or entity except upon an order from a court of competent jurisdiction.

M. PENALTIES FOR NONPAYMENT

Except as otherwise provided by law, the cost of any services provided by the State Auditor and Inspector shall be due and payable upon the publication of the audit. Any such costs not paid within ninety (90) days of the date of publication shall incur a penalty of Ten Dollars ($10) per day for each day from the date of publication.

Title 74, Chapter 8, Section 213. Examination of Public Institutions-Quality Control Reviews-Special Audits.

A. It shall be the duty of the State Auditor and Inspector to examine and report upon the books and financial accounts of the public, educational, charitable, penal and reformatory institutions belonging to the state; to prescribe and enforce correct methods of keeping financial accounts of the state institutions and instruct the proper officers thereof in the performance of their duties concerning the same; to examine the books and accounts of all public institutions under the control of the state at least once each year. Any officer of such public, educational, charitable, penal and reformatory institutions who shall refuse or willfully neglect to comply with such direction of the State Auditor and Inspector within a reasonable time shall be guilty of a misdemeanor.

B. Each board of regents of institutions in The Oklahoma State System of Higher Education shall require a quality control review of the internal audit function required pursuant to subsection D of Section 3909 of Title 70 of the Oklahoma Statutes for each institution under its governance at least once every three (3) years. This review shall be in accordance with the "Quality Assurance Review Manual for Internal Auditing" developed by the Institute of Internal Auditors or any successor organization thereto. A copy of the report on the quality control review shall be filed with the State Auditor and Inspector.

C. 1. The State Auditor and Inspector shall perform a special audit on elementary, independent, and technology center school districts upon receiving a written request to do so by any of the following: the Governor, Attorney General, President Pro Tempore of the Senate, Speaker of the House of Representatives, State Board of Education, or the elementary, independent, or technology center school district board of education.

2. The State Auditor and Inspector shall perform a special audit on any institution of higher education within The Oklahoma State System of Higher Education whenever the State Auditor and Inspector deems it appropriate or upon receiving a written request to do so by any of the following: the Governor, the Attorney General, the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the governing board of the institution of higher education, or the president of the institution of higher education.

3. The special audit shall include, but not necessarily be limited to, a compliance audit. Such audits shall be designed to review items for management's compliance with statutes, rules, policies and internal control procedures or other items applicable to each entity. The costs of any such audit shall be borne by the audited entity and may be defrayed, in whole or in part, by any federal funds available for that purpose.

D. In addition to any special audit conducted by the State Auditor and Inspector as provided for in subsection C of this section, the State Auditor and Inspector shall, contingent upon the availability of funding, perform a special audit, without notice, on not more than four common school districts each year. The special audit shall be in a form as determined by the State Auditor and Inspector.

E. The State Auditor and Inspector shall perform a special audit without notice on the office of any district attorney or on any division of the Department of Corrections upon receiving a written request to do so by any of the following: the Governor, the Attorney General, or joint request of the President Pro Tempore of the Senate and the Speaker of the House of Representatives. The State Auditor and Inspector shall perform a special audit without notice on any penal institution, corrections program, contract for service or prison bed space provided to the Department of Corrections, or any program administered by a district attorney's office or staff of such office whenever the State Auditor and Inspector deems it appropriate or upon receiving a written request to do so by any of the following: the Governor, the Attorney General, or joint request of the President Pro Tempore of the Senate and the Speaker of the House of Representatives. The special audit shall include, but not necessarily be

limited to, a compliance audit. Such audits shall be designed to review items for compliance with statutes, rules, policies and internal control procedures or other items applicable to each entity. The costs of any such audit shall be paid by the state agency and may be defrayed, in whole or in part, by any federal funds available for that purpose through any audited program.

Title 74, Chapter 8, Section 227.8. Payments for Services by State Agencies-Agreements-Deposits.

Notwithstanding the provisions of any other law, any state agency, board, commission, city or town, common school, technology center school, county, institution of higher education, public trust or political subdivision of the state may enter into agreements with the State Auditor and Inspector to perform audits, investigative or consultant services and the entity shall pay the State Auditor and Inspector for the services. Payments made by such entity shall be deposited in the State Treasury to the credit of the State Auditor and Inspector Revolving Fund created by Section 227.9 of this title. Expenses incurred in auditing such books and accounts, including compensation of necessary personnel, including consultants, or causing the books and accounts to be audited, shall be paid by the entity in the same manner as now provided by law for other disbursements.

OAC 210:25-5-5. Auditing.

(a) The statutes of the State of Oklahoma require the board of education of each school district to cause an annual audit of the district's financial activity. The audit must be made in accordance with State Statutes, State Board of Education Regulations and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200). The State Board of Education shall examine each audit report and demand corrections of any existing deficiencies. It is mandatory that State Aid payments be withheld during noncompliance with the "School Audit Law" at 70 O.S. § 22-101 et seq. (b) Auditing is process of examining documents, reports, systems of internal control, accounting and financial procedures, and other evidence to ascertain:

(1) That the statements prepared from the accounts present fairly the financial position and results of financial operations of each of the school's funds;

(2) That the school administration has properly complied with statutory requirements and the rules and regulations of the State Board of Education in the conduct of its financial transactions;

(3) That the school's financial transactions have been conducted with mathematical accuracy and have been properly recorded;

(4) That the school has complied with the terms of grants and special agreements;

(5) That adequate stewardship has been exercised by the school board, its officers and employees in the conduct of their duties in the administration of school assets.

(c) The audit must encompass all of the school district's funds. The requirements in (b) of this section form the basis for the reporting of the school's general, special revenue, capital projects, and debt service funds. School activity funds, including school lunch funds, and other trust or fiduciary funds must also be included in the audit report.

(d) The accounting principles by which all audits will be performed are as follows:

(1) The school district's accounting system must conform with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

(2) The school district's accounting system shall make it possible to demonstrate compliance with legal provisions.

(3) The school district's accounting system shall clearly reflect the financial operations of the school district.

(4) If accounting principles, procedures, or standards conflict with legal or regulatory provisions, the legal or regulatory provisions shall take precedence.

(5) The accounting system shall be kept in the manner prescribed by the State Board of Education or in the manner of an accounting system approved by the State Board of Education.

(6) The school district shall establish the funds prescribed or authorized by law and necessitated by sound financial judgment. The classification of funds shall be faithfully followed in the Estimate of Needs, Accounting System and Financial Reports.

(7) A complete self-balancing group of accounts shall be established for each fund. Each such group will include all the accounts necessary to set forth the financial operations of the fund and to reflect compliance with legal and regulatory provisions.

(8) If a fixed asset fund is maintained, the accounts shall be kept on the basis of original cost, or the estimated cost if the original cost is not available, or in the case of gifts, the appraised value at the time received.

(9) The accounting system shall provide for budgetary control for both revenues and expenditures, and the financial statements will reflect, among other things, budgetary information.

(10) The accounts, except activity funds, shall be maintained on a modified cash basis in accordance with the laws of the state of Oklahoma or a school district may elect to file an application with the State Board of Education to convert to Generally Accepted Accounting Principles (GAAP) accounting. The State Board of Education will approve or reject the application based on the district's ability to implement the practice.

(11) Revenue and expenditures shall be classified in accordance with State Board of Education regulations in order to provide uniform accounting and consistent statistics.

(12) A cost accounting system is required. Cost accounting is in addition to a required financial accounting system, however, and must not be allowed to interfere with its uniform application. Although depreciation is not included in a required accounting system, it should be considered in determining unit cost when a cost accounting system is used.

(13) A common terminology and classification based upon that prescribed by State Board of Education rules and regulations, shall be used consistently throughout the estimate of needs, accounts, and financial reports.

(e) Primary audit procedures will consist of the following:

(1) Each Local Educational Agency (LEA) will engage an independent auditor, approved by the Oklahoma State Auditor and Inspector, to examine its financial statements. Each LEA superintendent shall notify the State Board of Education, prior to the end of the fiscal year to be audited, of the independent auditor who has been engaged to conduct the audit.

(2) Where there are differences in state and federal standards due to the statutory and regulatory requirements in both levels of government, the LEA and the auditor will examine and adhere to both in order to be in total compliance.

(3) The Oklahoma State Department of Education will establish and maintain a monitoring system to assure that federal and state audit requirements are met. The Oklahoma State Department of Education will review each audit report and notify the appropriate federal program administrator of any deficiencies reported by the independent auditor regarding federal programs. The administrator will implement the procedures deemed necessary to resolve the exceptions noted by the auditor. The final result of the action taken will be filed with the audit report no later than 90 days after the program administrator has been advised of the auditor's findings.

(4) The State Board of Education may make inquiries and request additional documentation and response related to exceptions, recommendations or comments noted by an auditor.

(f) Audit report requirements are as follows:

(1) Audit reports may be presented in the following formats:

(A) Schools which have obtained prior approval from the State Board of Education to use generally accepted accounting principles (GAAP), must use a straight GAAP Governmental Accounting Standards Board (GASB) No. 34 compliant presentation.

(B) Schools using the regulatory basis of accounting as defined by Oklahoma Statutes may use GASB 34 compliant audit report presentations.

(C) Schools using the regulatory basis of accounting as defined by Oklahoma Statutes may use another comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. An example of a school district single audit report presented in conformity with another comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education is available in the Financial Accounting Section, State Department of Education. Schools need only present the funds and note disclosures that apply to the specific district. The example is not intended to take precedence over professional reporting standards and requirements.

(2) Informational statements will specify:

(A) Board members and officers

(B) Statutory bonds

(C) Other fidelity or honesty bonds

(D) Insurance coverage

(E) Other desirable statements

(3) Size of audit report will conform to the specified dimensions:

(A) Length = Maximum, 11"

(B) Width = Maximum, 8 1/2"

(4) Each audit report shall be presented to and reviewed with the local board of education in a public meeting as required by law. Each audit report must contain a signed Acknowledgement Page on a form supplied by the State Department of Education. The Acknowledgement Page will verify the date the audit was reviewed with the local school board as well as the school board's acknowledgement that, as the governing body of the district responsible for the district's financial and compliance operations the audit findings and exceptions have been presented to them.

(g) Requirements specific to federal programs must be included in each audit.

(1) Federal regulations (Uniform Administrative Requirements at 2 C.F.R. Part 200 and OMB Compliance Supplement) require a financial and compliance audit of programs receiving federal funds. These regulations (in accordance with P.L. 98-502) ensure that audits be made on an organization-wide basis rather than a grant-by-grant basis and according to the standards and procedures expressed therein. The Oklahoma State Department of Education shall serve as the recipient agency for these purposes for the local education agencies. Overclaim assessments may be levied where necessary when there has been a lack of compliance and treated as a current expenditure.

(2) This rule and the adoption of the standards and regulations for audits of local boards of education does not limit the authority of federal or state agencies to make audits of programs in the local education agencies, and is in keeping with Uniform Administrative Requirements, 2 C.F.R. Part 200. Some state and local governmental units in Oklahoma prepare their financial statements in conformity with a comprehensive basis of accounting other than generally accepted accounting principles. The Uniform Administrative Requirements do not prohibit such practice; nonetheless, they require, as do generally accepted auditing standards, that auditors state in their report the departures from generally accepted accounting principles. However, any additional audit work must build on the work already done.

(3) The auditor should clearly understand that Uniform Administrative Requirements audits require the expression of opinions and inclusion of comments in audit reports which go beyond the standard opinions and comments usually presented. Specifically, the audit report shall include:

(A) Financial statements, including footnotes, of the recipient organization.

(B) The auditors' comments on the financial statements which should:

(i) Identify the statements examined, and the period covered.

(ii) Identify the various programs under which the organization received federal funds, and the amount of the awards received.

(iii) Identify by a schedule showing receipts and disbursements for each grant program.

(iv) State that the audit was done in accordance with the "General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions," the "Guidelines for Financial and Compliance Audits of Federally Assisted Programs," any compliance supplements approved by OMB, and generally accepted auditing standards established by the American Institute of Certified Public Accountants.

(v) Express an opinion as to whether the financial statements are fairly presented in accordance with generally accepted accounting principles. If an unqualified opinion cannot be expressed, state the nature of the qualification.

(C) The auditors' comments on compliance and internal control should:

(i) Include comments on weaknesses in and noncompliance with the systems of internal control, separately identifying material weaknesses.

(ii) Identify the nature and impact of any noted instances of noncompliance with the terms of agreements and those provisions of federal law or regulations that could have a material effect on the financial statements and reports.

(iii) Contain an expression of positive assurance with respect to compliance with requirements for tested items, and negative assurance for untested items.

(D) Comments on the accuracy and completeness of financial reports and claims submitted to state or federal agencies for federal fund advances or reimbursements.

(E) Comments on corrective action taken or planned by the recipient.

(F) Comments as to whether the indirect cost rates are appropriately calculated and applied.

(G) Audit findings should be reported in accordance with 2 C.F.R. § 200.516, "Audit findings."

(4) These requirements are common to nearly all state and local funds and federal programs:

(A) Funds disbursed by other governments were received and properly identified.

(B) Interest earned on idle funds was credited to the proper funds.

(C) Unexpended funds or unearned federal funds advanced or overpaid were correctly accounted for.

(D) A system of encumbrance accounting was maintained which reported the amount obligated, disbursed, remaining unobligated balance, and outstanding unliquidated obligations for each fund and program.

(E) Obligations reported were actually incurred during the fiscal year or approved program period, and, upon liquidation, were properly adjusted.

(F) Payments reported: Were actually made to the vendors, contractors and employees; were supported by adequate evidence of delivery of goods or performance of services; and conformed to applicable laws and regulations, including procurement requirements.

(G) Refunds, discount, etc., were properly applied as reductions of the gross expenditures of the specific funds or programs.

(H) Costs, direct and indirect, were correctly prorated to the proper funds or programs.

(I) The same expenditure was not claimed under more than one program or reported as an expenditure for two fiscal or program years.

(J) Inventory requirements for materials and equipment purchased with federal funds were maintained.

[**Source:** Added at 8 Ok Reg 3095, eff 7-15-91 (emergency); Added at 9 Ok Reg 1805, eff 5-26-92; Amended at 18 Ok Reg 3426, eff 6-26-01 (emergency); Amended at 19 Ok Reg 977, eff 5-13-02; Amended at 22 Ok Reg 1849, eff 6-25-05; Amended at 29 Ok Reg 1596, eff 7-12-12; Amended at 32 Ok Reg 920, eff 8-27-15; Amended at 33 Ok Reg 720, eff 8-25-16]

Uniform Grants Guidance (UGG) 2 CFR Part 200 Subpart F Audit Requirements.

A non-Federal entity that expends $750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part. (for audit period ending after December 26, 2014)

Code of Federal Regulations (CFR) 3052.320 (A) General.

The audit shall be completed and the data collection form described in paragraph (b) of this section and reporting package described in paragraph (c) of this section shall be submitted within the earlier of 30 days after receipt of the auditor's report(s) or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

EQUIPMENT PURCHASE

Title 70, Chapter 1, Section 15-106.1. Authority to Become Indebted to Purchase Equipment - Issuance of Bonds

Any school district may become indebted for the purpose of purchasing equipment and may issue its bonds, as provided for by law, in any amount not exceeding, with existing indebtedness, ten percent (10%) of the valuation of the taxable property within the school district, as shown by the last incurring of indebtedness. The bonds shall be made to mature within a period not to exceed five (5) years from their date. It is hereby declared that the use of the word "equipment" in Section 26, Article X of the Oklahoma Constitution was intended to include: library books, textbooks, school-owned uniforms, computer software, electronic media content, perpetual or continuous district software license agreements and web-based software subscriptions with a term of more than one (1) year but not more than five (5) years, the acquisition of telecommunications devices and components to be used to enhance classroom instruction and maintenance/service contracts which are included as a part of the equipment purchase price and any associated hardware and software necessary for implementation and training and any maintenance agreements. This provision shall not restrict a school district from issuing bonds with a maturity of greater than five (5) years for the purchase of equipment not listed in this section. If the maturity of the bond is greater than five (5) years, the maturity of the bond shall not exceed the effective life of any equipment purchased with the proceeds.

CAPITAL EXPENDITURES – NONCAPITAL EXPENDITURES

Title 70, Chapter 1, Section 1-117. Definition of General Fund of School District - Capital Expenditures – Noncapital

A. The general fund of any school district is hereby defined as a current expense fund and shall consist of all revenue or monies that can legally be expended within a certain specified fiscal year, but shall not be considered as including any money derived from a special building fund levy made in accordance with the provisions of Section 10 of Article X of the Oklahoma Constitution, nor shall it include any monies derived from the sale of bonds issued under the provisions of Section 26 of Article X of the Oklahoma Constitution. All monies derived from the proceeds of the school levies made pursuant to the provisions of Section 9 of Article X of the Oklahoma Constitution shall be placed in the general fund provided by this section. Expenditures from the general fund shall be noncapital in nature. All monies derived from state-dedicated revenue, state-appropriated revenue unless otherwise provided for by law, and county sources shall be placed in the general fund provided for by this section. Except as provided for in subsections K and L of this section, a district shall not be authorized to make capital expenditures as defined by this section from the general fund.

B. For purposes of this section, state-dedicated revenue shall be any registration or license fees, taxes, or penalties collected at the state level and distributed to common school districts. County sources shall be all funds collected by the county and distributed to common school districts but shall not include any funds derived from the building fund levy made in accordance with the provisions of Section 10 of Article X of the Oklahoma Constitution or funds derived from the sinking fund levy made in accordance with the provisions of Section 26 of Article X of the Oklahoma Constitution.

C. For the purposes of this section, a capital expenditure shall be an expenditure which results in the acquisition of fixed assets or additions to fixed assets. Capital expenditures shall include, but shall not be limited to, purchases of land or existing buildings, purchases of real property, improvements of grounds and sites for construction purposes, all expenditures for construction of buildings unless authorized by the State Board of Education or the State Board of Career and Technology Education upon application to the appropriate state board pursuant to subsection F of this section, additions to buildings, remodeling of buildings if such remodeling involves changes to roof structures or load-bearing walls, professional services, salaries and expenses of architects and engineers hired or assigned to capital projects except for such services, salaries and expenses as are applicable in preparation for a bond issue, expenditures for the initial installation and extension of service systems and built-in heat or air equipment to existing buildings, expenditures for the replacement of a building which has been destroyed, installments and lease payments on property, including interest, that have a terminal date and result in the acquisition of property, and expenditures for preliminary studies made prior to the time that authority to proceed with a construction project is given if authority is received within the same fiscal year that the expenditure was made.

D. Noncapital expenditures shall include, but shall not be limited to expenditures for maintenance, repair and replacement of property and equipment, initial or additional purchases of furniture and equipment, direct expenses for maintenance of plant, including grounds, salaries for maintenance of plant, including salaries for the upkeep of grounds, and repair and replacement of building structures which do not add to existing facilities and which do not involve changes in roof structures or load-bearing walls and which are not classified as a capital expenditure by this section.

E. The State Board of Education shall adopt and amend regulations regarding the classification, definition and financial administration of funds, accounts and expenditures in accordance with the requirements of this section.

F. A school district shall be authorized to make capital expenditures from the general fund to defray the cost of rebuilding a school building only if a school building or facility has been destroyed by a fire or natural disaster, such as flood, tornado or other act of God, or by an act of a public enemy of the United States or this state and monies received by the district through insurance coverage, federal reimbursement, contributions and allocation from the State Board of Education from the State Public Common School Building Equalization Fund are insufficient to rebuild the facility. Capital expenditures from the general fund pursuant to this subsection shall be limited to an amount necessary to defray the cost of rebuilding the facility which exceeds monies received by the school district through insurance, federal reimbursement, contributions and state allocations.

G. Schools which receive gifts or donations or state-appropriated monies for the purpose of capital expenditures or projects shall place such monies in the building fund, as provided by Section 1-118 of this title, and not in the general fund. School districts which receive gifts, grants, or donations of monies for noncapital expenditures may place the monies in the general fund, and such monies shall not be required to be used during the year in which the money was received but may accumulate from year to year and shall not be considered a part of the general fund collections when calculating the general fund carryover as provided for in subsection G of Section 18-200.1 of this title.

H. School districts which receive monies from rental, sale, or lease of buildings, impact aid monies, or grants, gifts or donations for capital purposes, whether from state, federal, or other sources, may place such monies in the building fund authorized by Section 1-118 of this title or the general fund authorized by this section.

I. Any construction of a building included as a capital expenditure from the general fund of a school district which is authorized and has had a contractual agreement concerning such construction executed prior to July 1, 1991, may be proceeded with and completed as authorized prior to July 1, 1991, as a capital expenditure from such general fund.

J. School districts receiving revenues authorized by Section 9B of Article X of the Oklahoma Constitution shall be authorized to make capital expenditures from the general revenue fund no greater than the amount levied by the incentive millage.

K. Upon the approval of the State Board of Education, a school district shall be authorized to make capital expenditures as defined in this section from its general fund if:

1. A bond issue has been rejected at an election by the school district electors voting on that question within the current school year, as certified by the secretary of the county election board; or

2. The school district has voted indebtedness at any time within the preceding three (3) school years through the issuance of bonds or through approval by voters of issuance of new bonds for more than eighty-five percent (85%) of the maximum allowable pursuant to the provisions of Section 26 of Article X of the Oklahoma Constitution as shown on the school district budget filed with the State Board of Equalization for the current school year and certifications by the Attorney General prior to April 1 of the current school year. The State Board of Education shall establish the rules to administer the provisions of this subsection which shall include, but not be limited to, specification of a maximum amount of general fund monies to be used for capital expenditures, the purposes for which such funds may be expended and the period of time in which such funds shall be encumbered.

L. Other provisions of this section notwithstanding, a school district shall be authorized to make capital expenditures from the general fund if the total assessed property valuation per average daily attendance is less than sixty percent (60%) of the state average total assessed property valuation per average daily attendance and if, for each year in which general fund revenue is used for capital expenditures, the district has voted the five-mill building fund levy authorized in Section 10 of Article X of the Oklahoma Constitution and has voted indebtedness through the issuance of new bonds for at least eighty-five percent (85%) within the last three (3) years of the maximum allowable pursuant to the provisions of Section 26 of Article X of the Oklahoma Constitution as shown on the school district budget filed with the State Board of Equalization for the current school year and certifications by the Attorney General prior to April 1 of the school year. Provided, the

maximum amount of general fund revenue used for capital expenditures pursuant to this subsection shall not exceed five percent (5%) of the total yearly revenue to the general fund. Said fund may not be used for capital expenditures for more than five (5) consecutive years and may only be utilized for remodeling or construction of classroom facilities and such ancillary facilities to said classrooms as may be necessary. Provided, further, the State Superintendent of Public Instruction shall certify in writing, prior to the expenditure of the funds for which provision is made in this subsection, that such expenditures are in compliance with the provisions of this subsection.

Case law provides that a debt is incurred as contemplated by Article X, § 26 of the Oklahoma Constitution when bonds are voted on, issued, approved and delivered; therefore, voters may authorize an amount of bonded indebtedness in excess of then percent (10%) of assessed valuation. Bonded indebtedness may, however, only be incurred up to the constitutional limit. *April 5, 2002 (2002 OK AG 14)*

Title 62 O.S. 2001, §§ 399 and 400 sets forth the specific method by which a public school can issue bonded indebtedness and the specific method, using the sinking fund of the school district, to retire bonded indebtedness. Bonded indebtedness represents long-term debt. The Legislature limits the use of the general revenue fund to expenditures for the current fiscal year. Therefore, the general fund may not be used to pay off bonded indebtedness. Neither the general revenue fund operating account nor the general revenue fund investment account may be used as a substitute for the statutory process to retire bonded indebtedness. *April 5, 2002 (2002 OK AG 14)*

GENERAL FUND CARRYOVER PENALTY

Title 70, Chapter 1, Section 18-200.1.

G. 1. Notwithstanding the provisions of Section 18-112.2 of this title, a school district shall have its State Aid reduced by an amount equal to the amount of carryover in the general fund of the district as of June 30 of the preceding year, that is in excess of the following standards for two (2) consecutive years."

Total Amount of General Fund Collections, Excluding Previous Year Cash Surplus as of June 30	Amount of General Fund Balance Allowable
Less than $1,000,000	40%
$1,000,000 - $2,999,999	35%
$3,000,000 - $3,999,999	30%
$4,000,000 - $4,999,999	25%
$5,000,000 - $5,999,999	20%
$6,000,000 - $7,999,999	18%
$8,000,000 - $9,999,999	16%
$10,000,000 or more	14%

2. By February 1 the State Department of Education shall send by certified mail, with return receipt requested, to each School District Superintendent, Auditor and Regional Accreditation Officer a notice of and calculation sheet reflecting the general fund balance penalty to be assessed against that school district. Calculation of the general fund balance penalty shall not include federal revenue. Within thirty (30) days of receipt of this written notice the school district shall submit to the Department a written reply either accepting or protesting the penalty to be assessed against the district. If protesting, the school district shall submit with its reply the reasons for rejecting the calculations and documentation supporting those reasons. The Department shall review all school district penalty protest documentation and notify each district by March 15 of its finding and the final penalty to be assessed to each district. General fund balance penalties shall be assessed to all school districts by April 1.

3. Any school district which receives proceeds from a tax settlement or a Federal Emergency Management Agency settlement during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the tax settlement.

4. Any school district which receives an increase in State Aid because of a change in Foundation and/or Salary Incentive Aid factors during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the increase in State Aid.

5. If a school district does not receive Foundation and/or Salary Incentive Aid during the preceding fiscal year, the State Board of Education may waive the penalty assessed in this subsection if the penalty would result in a

loss of more than forty percent (40%) of the remaining State Aid to be allocated to the school district between April 1 and the remainder of the school year and if the Board determines the penalty will cause the school district not to meet remaining financial obligations.

6. Any school district which receives gross production revenue apportionment during the 2002-2003 school year or in any subsequent school year that is greater than the gross production revenue apportionment of the preceding school year shall be exempt from the penalty assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.
7. Beginning July 1, 2003, school districts that participate in consolidation or annexation pursuant to the provisions of the Oklahoma School Voluntary Consolidation and Annexation Act shall be exempt from the penalty assessed in this subsection for the school year in which the consolidation or annexation occurs and for the next three (3) fiscal years.
8. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 1370 of Title 68 of the Oklahoma Statutes during the 2003-2004 school year or the 2004-2005 school year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the sales tax levy.
9. For purposes of calculating the general fund balance penalty, the terms "carryover" and "general fund balance" shall not include federal revenue.

CALCULATION FOR PRIOR YEAR'S GENERAL FUND BALANCE

Any penalty assessed for excessive general fund carryover will be determined by using data extracted from a school district's Web-based data collection filed with the State Department of Education (Financial Accounting/Oklahoma Cost Accounting System [OCAS]) and crosschecked with the Estimate of Needs filed with the State Board of Equalization and the Financial Accounting/OCAS Section of the State Department of Education. (Examples of the calculation for determining the maximum allowable amount of General Fund Carryover follow.)

In the **"General Fund Balance (GFB) Example Number 1"** on the following pages, the GENERAL FUND NEW COLLECTIONS to be considered for the carryover penalty calculation are $1,593,631. The General Fund Balance Allowable percentage is 35 percent (35%). Therefore, the allowable amount of carryover is $557,771. The actual amount of the school district's general fund carryover (Line C) is $327,399. The example district is well within the allowable amount of $557,771. No penalty will result.

However, if the actual amount of the school district's general fund carryover (Line C) had exceeded the allowable amount (as in "**GFB Example Number 2"**), **deduct Federal Revenue and Gifts, Donations, and Endowments** received during the 2020-21 school year (Sources of Revenue: 4000 Series, 1610, and 1640). Next, deduct any of the following exclusions that are applicable to your school district (see following paragraphs.) If a balance remains, a State Aid penalty would result.

(Please refer to the worksheet on next two pages.)

2022-23 Estimate of Needs and 2021-2022 Financial Statement for General Fund			
Schedule 2--Revenue and Expenditures		**EXAMPLE**	**YOUR DISTRICT**
	Add **REVENUE:**		
A	Cash Balance as of June 30, 2022	$ 155,844.00	
	(Source of Revenue 6110)		
	Fund Balance Transferred from Prior Years	$ 3,155.90	
	(Sources of Revenue 6130, 6140)		
	Current Ad Valorem Tax Apportioned	$ 231,645.85	
	(Source of Revenue 1110)		
	Miscellaneous Revenue Apportioned	$ 1,353,829.25	
	(All other Revenue Sources [Excluding 1610 and 1640])		
	Return of Assets	$ 5,000.00	
	(Sources of Revenue 5150, 5160, 5190, 6200)		
B	**TOTAL REVENUE**	**$ 1,749,475.00**	
	Subtract REQUIREMENTS (EXPENDITURES):		
	Warrants Issued and Transfer Fees	$ (1,300,062.00)	
	Reserves (Encumbrances)	$ (122,014.00)	
	Interest Paid on Warrants (Object 833)	$ -	
	Reserve for Interest on Warrants (Encumbrances, Object 832)	$ -	
	TOTAL EXPENDITURES	**$ (1,422,076.00)**	
C	**Equals FUND BALANCE** (from Estimate of Needs Balance Sheet 6-30-2022)	**$ 327,399.00**	
	Determine your district's TOTAL NEW COLLECTIONS as reported on the 2020-2021 Est. of Needs and by OCAS: (per 70 O.S. § 18-200.1):		
	Total Revenue (Line B)	$ 1,749,475.00	
	Minus Cash Balance as of June 30, 2022 (Line A)	$ (155,844.00)	
D	**TOTAL NEW COLLECTIONS FOR YOUR SCHOOL DISTRICT**	**$ 1,593,631.00**	
E	Based on the TOTAL NEW COLLECTIONS calculated, determine your school district's ALLOWABLE CARRYOVER AMOUNT from the following sliding scale:		

Total Amount of General Fund Collections Excluding Previous Year Cash Surplus as of June 30	Amount of General Fund Balance (GFB) Allowable
Less than $1,000,000	**40%**
$1,000,000 to $2,999,999	**35%**
$3,000,000 to $3,999,999	**30%**
$4,000,000 to $4,999,999	**25%**
$5,000,000 to $5,999,999	**20%**
$6,000,000 to $7,999,999	**18%**
$8,000,000 to $9,999,999	**16%**
$10,000,000 or more	**14%**

See examples below

		EXAMPLE	YOUR DISTRICT
	TOTAL NEW COLLECTIONS FOR YOUR SCHOOL DISTRICT	**$ 1,593,631.00**	
	GFB EXAMPLE NUMBER 1 (District is within allowable percentage):		
F	**The amount of allowable GFB carryover for this example would be 35%:**	**$ 557,771.00**	
	([Line D] $1,593,631 x 35% = $557,771)		
G	Subtract Fund Balance (Line C)	**$ (327,399.00)**	
	Note: This example district has NOT exceeded the allowable carryover (Line F).		
	GFB EXAMPLE NUMBER 2 (District exceeds allowable percentage):		
	Amount of allowable GFB carryover at 35%:	$ 557,771.00	
	IF the amount of Fund Balance on Line C was $657,399:	$ (657,399.00)	
	Amount of General Fund Balance Penalty BEFORE any deductions/exclusions:	**$ (99,628.00)**	
	District exceeds GFB allowable by:	**$ 99,628.00**	
	1. Subtract/exclude ***Federal Revenue and Gifts/Donations/Endowments*** for 2021-2022 (Sources of Revenue: 4000 Series, 1610, and 1640):	$ (50,000.00)	
	IF APPLICABLE, apply EXCLUSIONS in law (see preceding pages):		
	2. Subtract "FEMA" exclusion:	$ -	
	3. Subtract "Change in State Aid Factors" exclusion:	$ (200.00)	
	4. Subtract "Gross Production" exclusion:	$ (24,000.00)	
	5. Subtract "Sales Tax Levied by Municipality" exclusion (11 O.S. 22-159):	$ (25,000.00)	
	IF APPLICABLE, other exclusions may apply (see exclusion verbiage on preceding pages):		
	6. Annexation or Consolidation exclusion:		
	7. Decision of State Board of Education--District does not receive Foundation Aid and/or Salary Incentive Aid; loss of more than 40% of remaining State Aid:		
H	**AMOUNT OF APPROXIMATE GENERAL FUND BALANCE PENALTY:**	**$ 428.00**	

Note: Legislation in 70 O.S. § 18-200.1 allows a school district to exceed the allowable percentage of carryover for two (2) consecutive years before a General Fund Balance penalty is assessed. However, we encourage you to annually keep your carryover amount within the allowable percentage in law.

If calculating the General Fund Balance penalty for the 2021-2022 school year (ending June 30, 2022), increase the examples' detailed information by one (1) year.

Title 61, Section 101. (Short Title) Public Competitive Bidding Act of 1974.

This act shall be known and may be cited as the "Public Competitive Bidding Act of 1974." **(61-101)**

A public construction contract entered into between an Oklahoma public school and an out-of-state purchasing cooperative that does not comply with the specific terms of Oklahoma's Public Competitive Bidding Act of 1974 does not satisfy Oklahoma law, even if it follows that state's competitive bidding procedures. The existence of an interlocal agreement between the school and the purchasing cooperative pursuant to the Oklahoma Interlocal Cooperation Act, 74 O.S.2001, §§ 1001 - 1008**,** does not exempt a school from compliance with the Public Competitive Bidding Act of 1974. *December 19, 2008 (2008 OK AG 33)*

> Public Competitive Bidding Act does not apply to the awarding of a contract that exceeds fifty thousand dollars by a school district for routine janitorial and cleaning service at its public buildings, because such services do not constitute performing maintenance. *March 4, 2008 (AG Op. No. 08-3)*
>
> Vocational and technical school boards of education are not required to solicit competitive bids on contracts for supplies and materials; however, if the contract exceeds a value of $500, the contract must be in writing. *November 3, 1981 (AG Op. No. 81-195)*

Title 61, Section 102. Public Competitive Bidding Act of 1974 Definitions.

As used in the Public Competitive Bidding Act of 1974:

1. "Administrator" means the State Construction Administrator of the Construction and Properties Division of the Department of Central Services;
2. "Awarding public agency" means the public agency which solicits and receives sealed bids on a particular public construction contract;
3. "Bidding documents" means the bid notice, instruction to bidders, plans and specifications, bidding form, bidding instructions, general conditions, special conditions and all other written instruments prepared by or on behalf of an awarding public agency for use by prospective bidders on a public construction contract;
4. "Chief administrative officer" means an individual responsible for directing the administration of a public agency. The term does not mean one or all of the individuals that make policy for a public agency;
5. "Public agency" means the state of Oklahoma, and any county, city, town, school district or other political subdivision of the state, any public trust, any public entity specifically created by the statutes of the state of Oklahoma or as a result of statutory authorization therefore, and any department, agency, board, bureau, commission, committee or authority of any of the foregoing public entities;
6. "Public construction contract" or "contract" means any contract, exceeding Fifty Thousand Dollars ($50,000) in amount, awarded by any public agency for the purpose of making any public improvements or constructing any public building or making repairs to or performing maintenance on the same except where the improvements, construction of any building or repairs to the same are improvements or buildings leased to a person or other legal entity exclusively for private and not for public use and no public tax revenues shall be expended on or for the contract unless the public tax revenues used for the project are authorized by a majority of the voters of the applicable public agency voting at an election held for that purpose and the public tax revenues do not exceed twenty-five percent (25%) of the total project cost. The amount of public tax dollars committed to the project will not exceed a fixed amount established by resolution of the governing body prior to or concurrent with approval of the project;
7. "Public improvement" means any beneficial or valuable change or addition, betterment, enhancement or amelioration of or upon any real property, or interest therein, belonging to a public agency, intended to enhance its value, beauty or utility or to adapt it to new or further purposes. The term does not include the direct purchase of materials, equipment or supplies by a public agency, or any personal property as defined in paragraphs 1 and 4 subsection B of Section 430.1 of Title 62 of the Oklahoma Statutes;
8. "Purchasing cooperative" means an association of public entities working together to provide leverage in achieving best value and/or the best terms in contracts awarded through a competitive bidding process; and
9. "Retainage" means the difference between the amount earned by the contractor on a public construction contract, with the work being accepted by the public agency, and the amount paid on said contract by the public agency. (61-102)

A school district must comply with the requirements of the Public Competitive Bidding Act in a purchase contract for a retrofit metal roof if the cost exceeds $25,000.00. March 31, 2005 (AG Op. No. 05-12)

"Construction", for purposes of Public Competitive Bidding Act means to put together in proper place and order constituent parts and materials used. Carpet City, Inc. v. Stillwater Municipal Hospital Authority, 536 P.2d 335 (Okla. 1975)

Carpet, installation, or carpet and installation to be secured to subfloors in construction of public trust facility would become "part of the realty"; contract for such carpet, installation, or carpet and installation was subject to provisions of Public Competitive Bidding Act. Carpet City, Inc. v. Stillwater Municipal Hospital Authority, 536 P.2d 335 (Okla. 1975)

Title 61, Section 103. Competitive Bidding Required.

A. Unless otherwise provided by law, all public construction contracts exceeding Fifty Thousand Dollars ($50,000.00) shall be let and awarded to the lowest responsible bidder, by open competitive bidding after solicitation for sealed bids, in accordance with the provisions of the Public Competitive Bidding Act of 1974. No work shall be commenced until a written contract is executed and all required bonds and insurance have been provided by the contractor to the awarding public agency.

B. Except as provided in subsection D of this section, other construction contracts for the purpose of making any public improvements or constructing any public building or making repairs to the same for Fifty Thousand Dollars ($50,000.00) or less shall be let and awarded to the lowest responsible bidder by receipt of written bids or awarded on the basis of competitive quotes to the lowest responsible qualified contractor. Work may be commenced in accordance with the purchasing policies of the public agency.

C. Except as provided in subsection D of this section, other construction contracts for less than Five Thousand Dollars ($5,000.00) may be negotiated with a qualified contractor. Work may be commenced in accordance with the purchasing policies of the public agency.

D. The provisions of this subsection shall apply to public construction for minor maintenance or minor repair work to public school district property. Other construction contracts for less than Twenty-five Thousand Dollars ($25,000.00) may be negotiated with a qualified contractor. Construction contracts equal to or greater than Twenty-five Thousand Dollars ($25,000.00) but less than Fifty Thousand Dollars ($50,000.00) shall be let and awarded to the lowest responsible bidder by receipt of written bids. No work shall be commenced on any construction contract until a written contract is executed and proof of insurance has been provided by the contractor to the awarding public agency.

E. The Construction and Properties Division of the Office of Management and Enterprise Services may award contracts using best value competitive proposals. As used in this subsection, "best value" means an optional contract award system which can evaluate and rank submitted competitive performance proposals to identify the proposal with the greatest value to the state. The Office of Management and Enterprise Services, pursuant to the Administrative Procedures Act, shall promulgate rules necessary to implement the provisions of this subsection.

F. 1. A public agency shall not let or award a public construction contract exceeding Fifty Thousand Dollars ($50,000.00) to any contractor affiliated with a purchasing cooperative unless the purchasing cooperative and the contractor have complied with all of the provisions of the Competitive Bidding Act of 1974, including but not limited to open competitive bidding after solicitation for sealed bids. A public agency shall not let or award a public construction contract exceeding Five Thousand Dollars ($5,000.00) up to Fifty Thousand Dollars ($50,000.00) to any contractor affiliated with a purchasing cooperative unless the purchasing cooperative and the contractor have complied with all of the provisions of the Public Competitive Bidding Act of 1974, including submission of a written bid upon notice of competitive bidding.

2. A purchasing cooperative and its affiliated contractors shall not be allowed to bid on any public construction contract exceeding Fifty Thousand Dollars ($50,000.00) unless the purchasing cooperative and its affiliated contractors have complied with all of the provisions of the Public Competitive Bidding Act of 1974, including but not limited to open competitive bidding after solicitation for sealed bids. A purchasing cooperative and its affiliated contractors shall not be allowed to bid on any public construction contract exceeding Two Thousand Five Hundred Dollars ($2,500.00) unless the purchasing cooperative and its affiliated contractors have complied with all of the provisions of the Public Competitive Bidding Act of 1974, including submission of a written bid upon notice of open competitive bidding.

Contract for construction management services is a contract for personal services involving professional judgment or scientific knowledge and is not subject to competitive bidding act. *McMaster Constr., Inc. v. Board of Regents of Okla. Colleges, 934 P.2d 335 (Okla. 1997)*

Board cannot consider modification of a bid, after notice and opening time have expired and another bid has been approved. *August 5, 1977 (1977 OK AG 207)*

Title 61, Section 103.4. State Agency and School District Exclusion.

Nothing in the Public Competitive Bidding Act of 1974 shall be construed to prohibit a school district from erecting a building or making improvements on a force account basis. Contracts between a state agency and a school district for the purpose of emergency asbestos abatement shall be exempt from the provisions of the Public Competitive Bidding Act of 1974.

> When undertaking a construction project, a school district may complete as much of the work as it chooses on a force account basis. The term "force account" means "the erecting of a building or the making of an improvement on district property by the use of the district's own employees, purchasing its own materials and leasing the necessary equipment all under the supervision of the district." The remainder of the project may be bid as a public construction contract under the applicable provisions of the Public Competitive Bidding Act of 1974. *October 22, 2010 (2010 OK AG 13)*
>
> Board of Education must adhere strictly to Public Competitive Bidding Act of 1974 in awarding contracts for making improvements to school buildings. *January 6, 1982 (1981 OK AG 329)*
>
> The term "force account" means the erecting of a building or the making of an improvement on district property by the use of the district's own employees, purchasing its own materials, and leasing the necessary equipment all under the supervision of the district. *June 4, 1980 (1980 OK AG 108)*
>
> The term "force account" means the purchase of necessary materials, and the employment of necessary workmen, by the school district itself, rather than entering into a contract with a builder or other contractor to construct the building or other improvement. *AG Op. April 21, 1955*
>
> Addition to school building may be constructed from proceeds of bond issue on a force account basis, without a contractor or an architect. *AG Op. August 18, 1954*

Title 61, Section 111. Time for Awarding of Contract.

The awarding of a contract to the lowest responsible bidder or bidders shall be made within thirty (30) days after the opening of bids unless the governing body of the awarding public agency, by formal recorded action and for good cause shown, provides for a reasonable extension of that period, which extension period shall not in any event exceed fifteen (15) days where only state or local funds are involved, or not to exceed ninety (90) days on any award of contract for the construction of a public improvement where funds are utilized which are furnished by an agency of the United States Government. Upon mutual written agreement between the lowest responsible bidder or bidders and the awarding public agency, the Division may extend the contract award period no more than one hundred twenty (120) days from the bid opening date.

Title 61, Section 138. Noncollusion Affidavit Attached to Bid Submitted to School District, County or Municipality.

Any competitive bid submitted pursuant to the Public Competitive Bidding Act of 1974 to a school district, county or municipality for furnishing of goods or services shall be accompanied by the sworn noncollusion statement contained in Section 85.22 of this title, modified in wording to refer to the school district, county or municipality instead of the state.

Title 61, Section 220. Use of Construction Management by Board of Education of School District.

A. Any political subdivision or board of education of a school district may use construction management as a project delivery method for the building, altering, repairing, improving, maintaining or demolishing any structure or appurtenance thereto, or any other improvement to real property owned by that political subdivision or school district. For purposes of this section "construction management" shall be defined as set forth in Section 202 of this title and shall include both agency construction management and at-risk construction management.

B. A political subdivision or school district shall select a construction manager based on the professional qualifications and technical experience of the construction manager. Selection criteria shall include the experience of the candidate, past performance, and certification of the company or individuals within the company of their knowledge of recognized standards of construction, construction management and project management. Only firms recognized as qualified construction managers by the Department of Real Estate Services of the Office of Management and Enterprise Services pursuant to Section 62 of this title, may be considered for selection as a construction manager by a political subdivision or school district.

C. The construction management project delivery method may only be used for public construction contracts when the construction project meets the criteria established by Section 202.1 of this title, except that a political subdivision or school district shall not be required to obtain permission from the Director of the Office of Management and Enterprise Services.

D. When bids for a public construction project have been received from general contractors pursuant to the Public Competitive Bidding Act of 1974 and the lowest responsible bid is within the awarding agency's available funding, the awarding agency shall not reject all bids and award the project to a construction manager.

E. Construction management contracts, for both agency construction management and at-risk construction management, entered into by a political subdivision or school district pursuant to this section shall not be considered a public construction contract pursuant to Section 102 of Title 61 of the Oklahoma Statutes and shall not be subject to competitive bidding requirements as set forth in the Public Competitive Bidding Act of 1974.

F. All construction contracts or subcontracts for work to be performed for any political subdivision or school district pursuant to a construction management project delivery method shall be awarded in accordance with the provisions of the Public Competitive Bidding Act of 1974. If a construction manager at-risk wishes to self-perform portions of the construction work to be performed, the construction manager at-risk may self-perform portions of the work provided the construction manager at-risk competitively bids the work under the same terms and conditions as the other bidders and the construction manager at-risk is the lowest responsible bidder for the construction subcontract. No work shall commence until the school district executes a written contract and the contractor and subcontractors submit bonds and proofs of insurance as required by the appropriate contract.

A school district is not a construction entity contemplated by the statute to serve as a construction manager, and thus a school district may not use in-house personnel to act as the school district's construction manager. *October 22, 2010 (2010 OK AG 13)*

Title 62, Section 310.9. Invoices of Architects, Contractors, Engineers or Suppliers of Materials of $2000.00 or More - Sworn Statement.

A. Except as provided in subsection B of this section, on every contract entered into by any county, school district, technology center school district or political subdivision of the state for an architect, contractor, engineer or supplier of construction materials of Twenty-five Thousand Dollars ($25,000.00) or more, shall be the following signed statement:

STATE OF OKLAHOMA)
) ss
COUNTY OF _____)

The undersigned (architect, contractor, supplier or engineer), of lawful age, being first duly sworn, on oath says that this contract is true and correct. Affiant further states that the (work, services or materials) will be (completed or supplied) in accordance with the plans, specifications, orders or requests furnished the affiant. Affiant further states that (s)he has made no payment directly or indirectly to any elected official, officer or employee of the State of Oklahoma, any county or local subdivision of the state, of money or any other thing of value to obtain or procure the contract or purchase order.

_____
(Contractor, architect, supplier or engineer)

Attested to before me this _____ day of _____, 19_____.

B. Any county, municipality or school district executing a contract with any architect, contractor, supplier or engineer for construction work, services or materials which are needed on a continual basis from such architect, contractor, supplier or engineer under the terms of such contract, or executing more than one contract during the fiscal year with such architect, contractor, supplier or engineer, may require that the architect, contractor, supplier or engineer complete a signed affidavit as provided for in subsection A of this section which shall apply to all work, services or materials completed or supplied under the terms of the contract or contracts.

Title 74, Section 85.22. Notarized Sworn Statement Attached to Competitive Bid.

Any competitive bid submitted to the State of Oklahoma or contract executed by the state for goods or services in excess of Five Thousand Dollars ($5,000.00) shall contain a certification, which shall be in substantially the following form:

A. For purposes of competitive bids, I certify:

1. I am the duly authorized agent of _____, the bidder submitting the competitive bid which is attached to this statement, for the purpose of certifying the facts pertaining to the existence of collusion among bidders and between bidders and state officials or employees, as well as facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in the letting of any contract pursuant to the bid to which this statement is attached;
2. I am fully aware of the facts and circumstances surrounding the making of the bid to which this statement is attached and have been personally and directly involved in the proceedings leading to the submission of such bid; and
3. Neither the bidder nor anyone subject to the bidder's direction or control has been a party:
    a. to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding,
    b. to any collusion with any state official or employee as to quantity, quality or price in the prospective contract, or as to any other terms of such prospective contract,
    c. in any discussions between bidders and any state official concerning exchange of money or other thing of value for special consideration in the letting of a contract, nor
    d. to any collusion with any state agency or political subdivision official or employee as to create a sole-source acquisition in contradiction to Section 2 85.45j.1 of this title.

B. I certify, if awarded the contract, whether competitively bid or not, neither the contractor nor anyone subject to the contractor's direction or control has paid, given or donated or agreed to pay, give or donate to any officer or employee of the State of Oklahoma any money or other thing of value, either directly or indirectly, in procuring the contract to which this statement is attached.

Certified this _____ day of_____ 20__.

FEDERAL COMPLIANCE

OKLAHOMA STATE DEPARTMENT OF EDUCATION

MAINTENANCE OF EFFORT CALCULATION
EVERY STUDENT SUCCEEDS ACT

FY 2022-23 **Average Daily Attendance (ADA)**

Total Expenditures:

Funds 11 through 60 (excluding 12 and 41), Plus COOP Inputs
Functions 1000 through 3200 (excluding 1500)
Objects 100 through 899 and object code 930

Deductions:

Adult Education		Non Federal Expenditure Program 500 Series
Community Services		Non Federal Expenditure Program 600 Series
Capital Outlay		Non Federal Expenditure Object 393-396, 700 Series
Payment to LEAs		Non Federal Expenditure Object 561
Federal Funds		Expenditure Project: 421-429, 456, 500 -799 plus Cooperative Funds for cooperative members. (Exclude project codes 591, 592 & 698)
Student Activities		Sources of Revenue 1800 and 1900 Series
Less Deductions	$	

Inputs:

Teacher Retirement		Provided by the Teacher Retirement System (Offset provided by the state)
Career Tech		Provided by the Oklahoma Department of Career Technology Education based on the number of students served.
Co-op Funds		Non Federal Proration Amount for Members of Cooperatives as provided by the LEA of the cooperative.
Plus Inputs	$	

Current Expenditures: **$**

The amount of local funds to be matched from year to year.

Funds must meet or exceed prior year costs by 90 percent in order to meet Maintenance of Effort.

(The federal government allows three different ways to calculate Maintenance of Effort for the Every Student Succeeds Act. Your school district meets Maintenance of Effort on either your average daily attendance [ADA] or your enrollment or expenditures based on the 90 percent rule.)

MAINTENANCE OF EFFORT CALCULATION
SPECIAL EDUCATION

Total Expenditures:

Funds 11 through 60 (excluding 12 and 41)
Functions 1000 through 3200 (excluding 1500)
Objects 100 through 899 (excluding 900 series)

Special Education: Expenditure Programs 239,
Project Reporting Codes:
000-300 and 302- 399, 591 and 698

Child Count: Current year from Special Education files.
Example: Fiscal Year 2021 will pull the October 1, 20120 child count.

50 Percent Rule: 50 percent of an allocation increase can be treated as local funds.
Example: An allocation increased from $100,000 to $140,000. 50 percent of $40,000 ($20,000) can be treated as local funds.

Funds must meet or exceed prior year costs by 100 percent in order to meet Maintenance of Effort.

FY 2015 NEW REGULATION

IDEA section 613 (a) (2) (A) (iii) and 34 CFR § 300.203[1]

The level of effort a local education agency must meet under section 613 (a) (2) (A) (iii) of IDEA, in the year after it fails to maintain effort is the level of effort that would have been required in the absence of that failure and not the LEA's reduced level of expenditures.

Under this provision, if an LEA failed to maintain effort in 2019-2020, the level of effort that the LEA must maintain in 2020-2021 is the level of effort that it would have been required in 2019-2020 in the absence of that failure, and not the LEA's reduced level of Expenditures in 2019-2020.

OKLAHOMA STATE DEPARTMENT OF EDUCATION
EXCESS COST CALCULATION

Funds 11-60, & 81-86 **Functions 1000-5100** **Object Codes 100-899- &930**		**Elementary Site Codes 105-699**	**Secondary Site Codes 700-799**
Total LEA's Special Ed Child Count in FY 2023 (Oct 1)	**A**	_____	_____
Total minimum amount of fund the LEA must spend for the education of children with disabilities enrolled in the LEA's schools before using IDEA Part B funds in FY 23. (current year October 1 Special Ed child count X prior year PPE)	**B**	$_____	$ _____
State & Local Expenditures (Project Codes 000-419, 469, 479, 591 and 800		$ _____	$ _____
Federal Expenditures (Project Codes 420-468, 470-799) (exclude project code 591)		$ _____	$ _____
Total Expenditures		**$ _____**	**$_____**
Minus Capital Expenditures (Object Code 450 Series & 700 Series) (For Management Organizations Object Codes 379, 393-396		$ _____	$ _____
Minus Debt Services (Function Code 5100)		$ _____	$ _____
Total Net Expenditures		**$ _____**	**$ _____**
Deductions:			
IDEA, Part B (Project Codes 613-642)		$ _____	$ _____
Title I, Part A (Project Codes 511-519)		$ _____	$ _____
Title III, Part A & B (Project Codes 571-572)		$ _____	$ _____
State/Local Title I, Part A, and Title III, Part A & B (program code 410, 424-429) (include project code 591as state/local)		$ _____	$ _____
State/Local Special Education (Program Codes 239) (include project code 591as state/local)		$ _____	$ _____
Total Deductions		**$ _____**	**$ _____**
Total Expenditures Less Deductions	**C**	**$ _____**	**$ _____**
Current Year ADM	**D**	_____	_____
Total Expenditures Divided by ADM	**E**	$ _____	$ _____
Other Expenditures for the Education of Children with Disabilities	**A x E**	$ _____	$ _____
Expenditures From All Other Funds Except IDEA B ("from deduction above")		$ _____	$ _____
Total Spent on Special Ed Students	**F**	**$ _____**	**$ _____**
Difference	**F – B**	**$ _____**	**$ _____**
Total LEA's Special Education Child Count in FY 2024 (October 1)	**G**	_____	_____
Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA's schools before using IDEA Part B funds in FY2024. (Current Year October 1 Special Education County X PPE)	**E x G**	$ _____	$ _____

Expenditures coded to site code 050 are divided by ADM and distributed by the amounts listed in the elementary and secondary columns.

OKLAHOMA STATE DEPARTMENT OF EDUCATION

INDIRECT COST RATE CALCULATION

Total Cost Pool Expenditures $ _____
Funds 11-60 Minus 41
Functions 1000 – 4700 and 5500

Central Services $ _____
Function 2500 series
Exclude 2500 with Job Class 107

TOTAL INDIRECT EXPENDITURES: $ _____

----------**Divided by**:----------

Instruction
Function 1000 $ _____

Plus Support
Function 2000 series
Minus 2500 series (except 2511 job Class 107)
•Excludes Election Services (Function 2314)

Plus Non-instruction $ _____
Function 3000 series

Plus Facilities $ _____
Function 4000 series

Plus Private Schools $ _____
Function 5500

Minus Capital Outlay/Equipment/Debt Service/Fines/Penalties $ _____
All Function with Object 440 and 700 series, 820-840, 881, 890, 900 series
(Management Organization object codes 377, 378, 393-396)

TOTAL OTHER EXPENDITURES: $ _____

Central Services ÷ Other Expenditures
Less 10 percent (10%) for Predetermined Rate

INDIRECT COST RATE FOR FISCAL YEAR ____: _____%

FEDERAL FUNDS

Title 70, Section 18-104. Purpose of Funds - Federal Funds.

A. The funds apportioned and disbursed to the several school districts of the state shall be for the purpose of aiding each school district receiving the same to finance its school budget for each fiscal year. The State Board of Education shall notify the county clerk, the board of education, superintendent of each school district and the school district treasurer of the tentative amount said district is to receive from the funds apportioned under the provisions of this article and disbursed according to the provisions hereof. After such allocation of State Aid has been made by the State Board of Education and certified to the treasurer of the school district and district superintendent of schools, such aid may be included as probable income by the board of education in its Estimate of Needs and Financial Statement as submitted to the county excise board, and said excise board shall include such amount in the approved appropriations, and in addition thereto any federal aid certified or allocated by the State Board of Education shall be included in the appropriation made by the excise board if requested by the board of education; provided, no such federal aid estimate shall be used in any way to reduce the State Foundation Aid or Incentive Aid for such school district or sustain a protest for the reduction of a tax levy. If such allocation of aid is not included in the board of education's estimate of needs, it shall be added by the county clerk to the items of appropriation designated by the board of education of the school district. Funds received under the provisions of this article shall be deposited in the general fund of such school district. Provided, funds received from the federal government for current expense purposes shall likewise be added to the appropriation of the general fund if so designated by the board of education of such school district. Provided, further, that the board of education of a school district may enter into agreements with federal agencies for educational projects and programs to be maintained in such districts; and federal funds received by the district in pursuance thereof shall, consistent with the agreement and requirements of the federal agency, be kept, administered and disbursed in such manner as may be prescribed by rules and regulations of the board of education.

B. If the State Board of Education should ascertain that allocation of State Aid to any school district has so changed as to reduce its State Aid, then the State Board of Education shall forthwith notify the district superintendent, the clerk of the board of education, and the treasurer thereof, as to the amount of reduction in the allocation of State Aid. If there has been an overpayment the same shall be returned to the State Treasurer and credited to a refund account which shall be available for further payment of State Aid. Whenever it becomes necessary for a school district to refund any overpayment of monies previously received, the school district shall issue such warrant against a properly approved encumbrance in the manner provided by law. Such claim or encumbrance shall be coded as a refund of prior revenue and paid from the current expense appropriation of the general fund or such other fund or account from which such refund may properly be paid by the school district.

SUPERINTENDENTS PAID WITH FEDERAL FUNDS

Uniform Grants Guidance 2 CFR 200.444

23. General costs of government.

a. The general costs of government are unallowable (except as provided in section 200.474). These include:

(1) Salaries and expenses of the Office of the Governor of a state or the <u>chief executive officer of a local government</u> or the chief executives of an Indian tribe.

(2) Salaries and other expenses of a state legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, <u>school board</u>, etc., whether incurred for purposes of legislation or executive direction.

OKLAHOMA Education

FY23 Joint Federal Claims Procedures

TITLE	PROJECT CODE	SECTION
Title IV B. 21st Century Community Learning	553, 554, 557	21st Century
ESSER Summer Learning and Enrichment	558	
ESSER Comprehensive Afterschool	559	
Title I, Part A	511	Federal Programs
Title I, Part A – Neglected	518	
Title I, Part C – Migrant	521	
Title I, Part D Subpart 1 – Delinquent (State Agency)	531	
Title I, Part D Subpart 2 – Delinquent (LEAs)	532	
Title II, Part A –	541	
Title II, Part B – Math and Science Partnership	542, 544, 545	
Title III, Part A – English Learners	572	
Title III, Part A – Immigrant	571	
Title IV, Part A – Student Support/Academic Enrichment	552	
Title V, Part B – REAP Flex Authority	586	
Title V, Part B, Subpart 2 – Rural and Low Income Schools	587	
Title IXA– Homeless Children and Youths	596	
GEER I (Formula)	721	
Schoolwide Consolidation of Federal Funds	785	
Consolidated Adm Costs	786	
CARES ESSER I - Formula	788	
GEER / ESSER Incentive Grant	789	
CRRSA ESSER II - Formula	793	
ESSERII SET Aside	794	
ARP ESSER III	795	
ARP ESSER III - Homeless	796	
ARP ESSER III - Homeless II	797	
ARP ESSER III - Homeless Set-aside	798	
Title I, Part A – School Improvement	515	School Support
School Improvement Grant (SIG) Project	516	
Title I, Part E	538	
IDEA Flow Through Funds	621,623,625, 626, 627	Special Education
Preschool Ages 3-5	641, 642	
IDEA State Level Activities	613, 615, 616	
ARP Funds- Special Education	618, 619, 624, 628, 629, 643, 644	
State Personnel Development Grants	651	
Child Nutrition Programs	763 764 765 766	Child Nutrition
Child Nutrition Programs - Relief	759, 760, 761	
Indian Education, Part A	561, 563, 565	American Indian Ed
Oklahoma Future Native Leaders Project	713	
Title IV, Part A - Art Tech Funds	714	Curriculum & Instruction
ARP ESSER	722	Student Support
Oklahoma Schools COVID-19 Prevention	723	Office of Innovation
Project AWARE	782	Counseling
JAVITS Gifted and Talented	783	Curriculum & Instruction
DOJ-Stop School violence Threat Assessment	792	Educator Effectiveness

FY23 Joint Federal Claims Procedures

The purpose of this document is to provide Local Education Agencies (LEAs) with comprehensive claims procedures to assist them in preparing claims for submission to the Oklahoma State Department of Education (OSDE)

The items contained in these procedures are considered best practices and if followed, will reduce the likelihood of errors and increase the efficiency in which claims are paid. The items are consistent amongst all programs unless specifically noted. These items have been reviewed and agreed to by the Office of Federal Programs, the Office of Special Education, the Office of Family & Community Engagement, and the Office of School Support & Improvement.

LEAs choosing not to follow these procedures run the risk of claims being significantly delayed or denied. OSDE reserves the right to request additional documentation to verify any expenditure submitted for reimbursement.

Technical Assistance

- Each office provides program specific claims training annually.
- Each office provides additional technical assistance via phone and email throughout the grant cycle.
- Each office can provide onsite technical assistance upon request. Please contact the specific program office for more information.
-

General Claims Information

- Expenditures must be reasonable, necessary, and allocable.
- Expenditures (except indirect cost/administrative costs and fund transfers) will be allowed to exceed the approved budgeted function-object category by 25%, provided the sum of all expenditures does not exceed the total budget. The 25% was approved by the State Board of Education on June 26, 2014.
- All expenditures are subject to the program specific requirements of the Federal funds.
- Itemized invoices are required.
- Claims and supporting documentation are only accepted through the Grants Management System (GMS) on Single Sign-On.
- Copies of purchase orders are not required unless used as a contract.
- Images of checks are strongly discouraged.
- Zero dollar claims are not required.
- Claims should account for all twelve months starting with July.
- Claims begin on the first day of the month and end on the last day of the month.
- Date range entered in GMS must match the date range on the uploaded Summary and Detailed Expenditure Reports.
- Claims must be signed by the local board of education approved authorized official who is legally authorized to bind the local education agency.
- At least one claim should be filed by November for each federal program.

- LEAS that have not filed a claim by November will be contacted. **This does not apply to Special Education.**

Claim Deadlines

- There will be no budget revisions made to the Fiscal Year applications after June 30th.
- Expenditures that are claimed but are not reflected in the budget application after this date, must be removed from the claim and will not be reimbursed.
- June 1st is the last day for LEAs to file a payable claim with OSDE, to guarantee LEA receives payment by June 30th.
- August 1st is the last day for LEAS to file a payable claim with OSDE for the Fiscal Year.
- The Oklahoma Administrative Code does not contemplate or allow for late claim submissions.
- Payment of late claims submitted after August 1st is subject to the approval of the State Board of Education.
- Final Fiscal Year closeout procedures must be completed by September 1st.

Note: Deadlines that fall on a weekend or national holiday will be moved to the next business day.

Carryover

Subgrants of federal funds to LEAs are available for obligation for two state fiscal years (27 months). Allocations to LEAs for the first fiscal year (12 months) must be obligated as current year funds. Any balance of the first year funds unobligated by June 30th will remain available as first year carryover for a second fiscal year (12 months). Any balance of the first year carryover funds unobligated by June 30th will remain available as second year carryover until September 30th (3 months).

- Competitive Federal Subgrants, such as 21st Century, Striving Readers, and School Improvement Grant 1003(g), have program specific guidance that allows for alternative carryover timelines.
- Title I Part A also has program specific carryover limitations.
- It is recommended that LEAS check with the specific program for detailed carryover information.

GMS Reimbursement Request

- Information in the GMS system should match the information on the Summary Expenditure Report produced by the LEAS local cost accounting system.
- Indirect costs cannot exceed allowable maximum per claim and can only be claimed based on the direct costs for each reporting period.
- The LEA is required to attach Summary and Detail Expenditure Reports and supporting documentation.
- The Office of Federal Programs requires expenditure reports to include site level expenditures.
- Claims should be reviewed by LEAs for accuracy and allowability before being submitted to OSDE.

FY23 Joint Federal Claims Procedures

UEI – Unique Entity Identifier (DUNS/SAMS)

- In April 2022 the Federal Government transitions to the use of a Unique Entity Identifier as the primary means of entity identification for Federal awards government-wide. UEIs are required in accordance with 2 CFR Part 25.
- If you have an inactive registration or need to update your registration, you must ensure that your renewal or updates occur on time and as required, but this does not affect whether you have been assigned a UEI. If you have a registration, you already have a UEI. If your registration has expired, you can access instructions addressing how to renew your entity registration at: How to Renew or Update an Entity.
- On and after April 4, 2022, entities who are not registered in SAM.gov will be assigned a UEI when they register and will not need to use a DUNS for entity registration or reporting.
- The transition to using UEIs does not impact your entity's registration expiration date or when you need to renew. Once assigned, the UEI number will never expire; however, entity registrations do expire annually and require annual renewal. Please ensure that your organization renews its registration prior to the expiration date. The expiration date is listed in your entity record in SAM.gov.
- No claims can be paid with an expired UEI.

Coding

- Function/Object Code must align with the expenditure description.
- LEAs should consult the most current Oklahoma Cost Accounting System (OCAS) manual for coding. LEAs are encouraged to contact the program office with specific coding questions.

Uploaded Supporting Documentation

- Supporting documents must be in PDF format to upload in GMS.
- Scanned images must be clear and legible.
- Supporting documents should be uploaded in the same order as the expenditures appear in the claim.
- The Purchase Order Date (that appears on the Detailed Expenditure Report) must be before the services were rendered. [Oklahoma Administrative Code (OAC) 210.25-5-10]
- The Warrant Date (that appears on the Detailed Expenditure Report) must be on or after the purchase order date. [OAC 210:25-5-10]
- Do not name uploads with special characters (!@#$% & ?) GMS does not recognize these characters and the claim will be returned.
- Do not use a highlighter on documentation. When scanned, the highlighter may make the document illegible, and the claim may be returned.
- If the amount being claimed is less than the amount on the actual invoice/receipt or if the amount is being divided between projects, please indicate this on the invoice/receipt.
- LEAs should add the word "revised" or "corrected" when attaching a revised upload to a claim.

FY23 Joint Federal Claims Procedures

Documentation Required

Expenditure Reports

Summary page matches information entered in GMS:

- ✓ Signature by Local Board Approved Representative
- ✓ Date range
- ✓ Fiscal year
- ✓ Project Code
- ✓ Claim Amount

Detail page:

- ✓ Expenditures must match approved program activities
- ✓ Function codes 5400, 2330,& 5500 may not exceed the budgeted amount
- ✓ Expenditures are allowable according to OCAS Manual
- ✓ Function/Object codes match description on Summary and Detailed expenditure reports
- ✓ Payments made with LEA credit cards must have each vendor name listed (ex. Visa/Holiday Inn) [School Laws of Oklahoma, Section 98, subsection E, (70-5-135) and Section 644, subsection B, (62-310.8). See also OAC 25-5-2]
- ✓ Expenditures reported by site

Object Code 100 — Personnel Services – Salaries

- All school district personnel must be listed on the School Personnel Records (SPR) and if applicable, verified on the GMS Personnel Page, to determine if they are allowed to be paid with federal funds.
    - The validation process will be performed after the accreditation report is certified.
    - Non-district applicants for the Title IV, Part B — 21st CCLC grant program will not enter information into SPR.
- Stipends and tutor pay must be for allowable services and allowable personnel who perform direct services to the specific federal program.
    - These payments must be listed in SPR by the end of each fiscal year. Tutors should be coded to Object 139.
    - LEAs must include timesheets or other appropriate documentation for the reimbursement of tutor pay if not listed in SPR at the time of the claim.
- Stipends for professional development activities that required a paid registration, including but not limited to conferences, seminars, and workshops, must be accompanied by the registration invoice which includes the name of the professional development and participants names.
- Stipends for professional development activities that did not require registration will need to include an agenda and the names of participants.
- It is recommended that LEAS check with the specific program regarding allowable job codes.

Common Job Codes			
Job Code	Description	Supporting Documentation Required	
210	Teacher	No	
207	Remedial Specialist	No	
211	Teacher-Trainer	No (regular day)	Yes (extended day)
322	Family/Community Support Coordinator	No (regular day)	Yes (extended day)
352	Social Worker		Yes
413	Teacher Assistant	No (regular day)	Yes (extended day)
414	Para-Professional	No (regular day)	Yes (extended day)
415	Tutor	No if in SPR	Yes (if not in SPR)

Object Code 200 — Personnel Services – Benefits

- No supporting documentation is required.

Object Code 300 — Contracted Services

- All invoices for contract services rendered must be attached.
- A copy of each contract (or purchase order, if PO is used as contract) must be attached.

Object Code 400 — Purchased Property Services

- All invoices for property services must be attached.

Object Code 500 — Other Purchased Services

- All invoices for purchase of services, other than travel, must be attached.
- All travel expenses such as hotel, airfare, per diem, real-time expenses related to professional development activities must be accompanied by the registration invoice/agenda with participant names which will list the name of the activity and all the participants' names.
- If airfare/hotel/per diem/real-time expenses are paid in the same month as the registration fee, the registration invoice will suffice as documentation.
- If the airfare/hotel/per diem/real-time expenses are paid on a different claim, the registration invoice/agenda with participant names must be submitted again with the new claim for the month these expenses are claimed.
- If necessary, airfare, one night hotel reservations deposit (if applicable), workshop registration can be paid in advance.
- "Real-time" expenses such as per diem/meals & incidentals, luggage fees, taxi, airport fees, etc. cannot be paid in advance.
- Transportation expenses such as taxis, Lyft/Uber, subway/trolley/bus fare related to professional development activities are allowable from the airport to the hotel/conference facility only.

Note:

- ✓ Alcohol, gum, candy, snacks, souvenirs, jewelry, and personal expenses are not allowable and will not be reimbursed.
- ✓ Transportation expenses to restaurants, shopping, and entertainment areas are not allowable and will not be reimbursed.
- ✓ Please check the GSA website for rates: https://www.gsa.gov/travel/plan-book/per-diem-rates

Object Code 600 — Supplies

- All invoices and receipts for supplies must be attached.
- Itemized warranties that exceed one year are not allowable.
- Licenses and subscriptions must take place in the fiscal year funded to be allowable for reimbursement.
- It is recommended that LEAs work with their vendors to ensure that all annual licenses and subscriptions intended for reimbursement with federal funds are from July 1 st to June 30th.
- Food is not generally an allowable purchase from federal funds. In order for food to be allowable, it must meet the program objectives of the specific grant. It is recommended that LEAs check with the specific program office for allowability. Striving Readers, Title IV, Part B – 21st CCLA, and School Improvement do not allow the reimbursement of any food purchases.

Note: ✓ Gift cards/gift certificates expenditures are not allowable and will not be reimbursed.

Object Code 700 — Property

- All invoices for property must be attached.
- "Property" is defined as capitalized items with a value over $5,000 per single item.
- Proper coding to object code 700 will depend on the way the invoice is issued.
    - [EXAMPLE] If there is a break-down per item, and each item is under $5000 (such as 25 computers x $500 each, total $12,500), then object code 600 will be used, regardless of the total amount of the invoice. If the invoice says for example computers for $12,500 ,then object code 700 will be used, as the invoice reflects a single item with a value greater than $5,000.
- Indirect Cost (IDC) is not calculated against property.

Object Code 800 — Other Objects

- All applicable invoices or receipts must be attached.
- Registration for a professional development activity requires an invoice with the participants' names listed.
- Tuition Reimbursement requires a copy of the college transcript, showing the name of the student, the name of course complete, and a passing grade.

It is recommended that LEAs check with the specific program as other federal programs, such as 21st Century do not allow tuition reimbursement.

Contact Information and Links

Office of Family and Community Engagement
Main Office Number: (405) 522-6225
Webpage: http://sde.ok.gov/sde/21cclc

Office of Federal Programs
Main Office Number: (405) 521-2846 Webpage: http://sde.ok.gov/sde/federalprograms

Office of Financial Accounting
Main Office Number: (405) 522-0275
Webpage: https://sde.ok.gov/financialaccounting

Office of School Support and Improvement
Main Office Number: (405) 522-0140 Webpage: http://sde.ok.gov/sde/schoolimprovement

Office of Special Education
Main Office Number: (405) 521-3351 Webpage: http://sde.ok.gov/sde/specialeducation

Federal Guidance: http://www.ed.gov/policy/fund/guid/uniform-guidance/index.html
Education Law Book: http://sde.ok.gov/sde/office-legal-services
Every Student Succeeds Act (ESSA): https://www.ed.gov/e

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