OKLAHOMA
STATE DEPARTMENT of EDUCATION

JANET BARRESI
STATE SUPERINTENDENT
of PUBLIC INSTRUCTION

CODED

CODING OBSTACLES
DISTRICTS
ENCOUNTER DAILY

A QUICK REFERENCE GUIDE TO COMMON CODING SITUATIONS
FOR SCHOOL FINANCIAL ACCOUNTING PERSONNEL

FINANCIAL ACCOUNTING
REVISED – 2013-2014

It is the policy of the Oklahoma State Department of Education (OSDE) not to discriminate on the basis of race, color, religion, gender, national origin, age, or disability in its programs or employment practices as required by Title VI and VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, and Section 504 of the Rehabilitation Act of 1973.

Civil rights compliance inquiries related to the OSDE may be directed to the Affirmative Action Officer, Room 111, 2500 North Lincoln Boulevard, Oklahoma City, Oklahoma 73105-4599, telephone number (405) 522-4930; or, the United States Department of Education's Assistant Secretary for Civil Rights. Inquiries or concerns regarding compliance with Title IX by local school districts should be presented to the local school district Title IX coordinator.

Reprint

This publication, printed by the State Department of Education Printing Services, is issued by the Oklahoma State Department of Education as authorized by 70 O.S. § 3-104. One hundred copies have been prepared at a cost of $48.00. Copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries. October 2013

INTRODUCTION

Each year the Financial Accounting/Oklahoma Cost Accounting System (OCAS) office receives the financial transactions for the preceding fiscal year from over 540 Oklahoma school districts, charter schools, and interlocals. The data received becomes a part of an information network accessed daily by any party interested in the use of public education funds. Some of those entities include: the Governor's office, the Legislature, the U.S. Department of Education, the National Center for Education Statistics, the State Auditor and Inspector's Office, the Oklahoma Education Association, and the general public.

In addition, the OCAS data is used to meet federal program compliance for Maintenance of Effort (Code of Federal Regulations 34, Part 299.5--No Child Left Behind and Part 300.203--Special Education), Indirect Cost (Code of Federal Regulations 34, Part 75.561), and Excess Cost (Code of Federal Regulations 34, Part 300.16). This list increases each year. Therefore, clarity and accuracy in the reporting of the district data is imperative.

Though each year brings increased precision in the use of OCAS, our office has identified areas of weakness or confusion in certain coding transactions. This booklet addresses such coding issues as petty cash, child nutrition funds, and fund transfers. Our office has also tried to provide appropriate functions and objects for goods or services that are common to all districts. Perhaps you will find answers to questions that your school itself has raised in the past. We hope it becomes an effective tool in your job performance.

As we strive to provide ongoing training to local districts on the use of the OCAS system, we welcome your comments and suggestions. These open lines of communication keep our office abreast of your needs and help us to help all Oklahoma school districts. Contacts to assist you with financial accounting and OCAS are:

Nancy Hughes, Executive Director
Nancy.Hughes@sde.ok.gov

Kathy Black, Financial Specialist/Auditing Coordinator
Katherine.Black@sde.ok.gov

Pam Honeysuckle, Financial Specialist
Pam.Honeysuckle@sde.ok.gov

Iona Martin, Financial Specialist
Iona.Martin@sde.ok.gov

Amy Morgan, Administrative Assistant
Amy.Morgan@sde.ok.gov

You can contact our office by telephone at (405) 521-2517; by fax at (405) 522-3271; or by e-mail.

TABLE OF CONTENTS

OCAS System Defined 1
Activity Fund 2
Administrative Costs 10
Bond Funds 13
Repaying Bond Debt 15
Capital Expenditures 16
Comprehensive Secondary Programs (Career Technology) 17
Child Nutrition Program 19
Collections, Function Codes, Refunds, and Loan Agreement
College Tuition Reimbursement 23
Cooperatives 24
Federal Programs 29
Independent Contractors 31
Insufficient Fund Checks 32
Fund Transfers/Fund Reimbursements 33
Interfund Transfers 34
Medicaid Reimbursement 35
Multiple Employee Contracts 36
Petty Cash 37
Refunds (Correcting Entries) 39
Data Submission Checklist 40
Data Review Sheet 41
Distinguishing Equipment from Materials and Supplies 42
Transitional School-To-Work 43
Workers' Compensation 44
OCAS Coding Index
Expenditures 45
Job Class Definitions 54
Revenue 55

OKLAHOMA COST ACCOUNTING SYSTEM DEFINED

This system permits local education agencies (LEAs) to accumulate expenditures and revenue to meet a variety of specialized management and reporting requirements, regardless of whether they are district (local), state, or federal, with the following categories for:

EXPENDITURES

FY	Fund	Project Reporting	Function	Object	Program	Subject	Job Class	Oper'l. Unit
XX	XX	XXX	XXXX	XXX	XXX	XXXX	XXX	XXX

REVENUE

FY	Fund	Project Reporting	Source of Revenue	Program	Oper'l. Unit
XX	XX	XXX	XXXX	XXX	XXX

- The law requires a 27-digit expenditure and a 17-digit revenue accounting system.
- Cost shall be reported by subject where applicable, with the exception of Function 1000 which requires a subject code for all expenditures with object 100 and 200 series.
- A program code is required for all expenditures coded to Function 1000.
- The State Department of Education requires a program and subject code be used with designated, restricted program funds (i.e., advance placement, alternative education, gifted and talented, and special education) regardless of the function code.
- Zeroes should be used in program and subject if function 1000 or designated program monies are not used.
- Zeroes should be used in job classification if not coding salaries (objects 100 or 200).

ACTIVITY FUND

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. Cocurricular activities normally supplement the regular instructional program.

"**Extracurricular activities**" are 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; are conducted outside school hours, or a time agreed upon by the participants if partly during school hours and approved by school authorities; and their content of activities is determined primarily by the student participants.

School Laws of Oklahoma -- Section 87, Paragraph 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. The board of education may direct, by written resolution, 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.

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.

The board of education of such 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 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 and received by the general fund on or before June 30 of each year.

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.

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.

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.

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.

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.

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 and Section 3109 of Title 74 of the Oklahoma Statutes shall conform to the requirements set forth in these sections. (70 O.S. § 5-129)

Board approval on school activity funds and subaccounts shall be specific. However, the language for approval for the various methods for raising funds and the purpose 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.

Title 70 O.S. § 5-129.1 provides: "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."

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. Deposits to or transfers from any account may be authorized by the board of education except the refund subaccount and petty cash accounts. The school activity fund custodian shall not use funds in one account for another purpose unless a transfer is granted as provided by law. 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.

Purchases from activity funds for materials or equipment shall not be paid for unless invoices or delivery tickets are furnished. 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 gatekeeper 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 activity fund.

Standard forms are not prescribed. Many good forms are now in use and each board of education shall determine if its forms meet legal requirements.

School districts shall report all school activity financial transactions using the Oklahoma Cost Accounting System.

ACTIVITY FUND PROCEDURES

1. Prenumbered School Activity Fund receipts shall be issued for every subaccount for each fiscal year.

2. The secretary-treasurer of each organization or subaccount 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 subaccount balance.

8. Record of all bad checks shall be kept and charged to proper Sub-Account.

9. Each School Activity Fund subaccount shall be reported to the State Department of Education through curricular subject dimension of OCAS, where applicable.

10. The School Activity Fund custodian shall furnish a monthly report to the superintendent and board of education. This report should show previous balance in each subaccount, revenue and expenditures in each subaccount, total current balance for each subaccount, and total School Activity Fund balance.

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 subaccount that can be reimbursed from the general fund.

13. A general fund refund subaccount within the School Activity Fund may be established by board resolution.

[OAC 210:25-5-13]

ACTIVITY FUND CODING QUESTIONS

What are the basic funding codes?

OCAS designates the following codes to the activity fund. The coding in the activity fund should be varied and dependent upon the purchase orders. There is no "one" code for the activity fund. Each invoice needs to be coded on an individual basis. Do not code all (or majority) expenditures to only one or two functions; please use the appropriate codes for the exact purpose. Please refer to your OCAS manual for the specific codes as well as the examples provided below.

Fund: **60**
Project Reporting Codes: **8**** (801–998—assign your own number, it will roll to 800)
Program: **100** (For Instructional expenditures)
8** (Athletics [801–899—assign your own number, it will roll to 800])
9** (Nonathletic—Extracurricular [901–999—assign your own number, it will roll to 900])
Source of Revenue: **1810–1890** (Athletics)
1910–1990 (Activities)

OCAS is applicable for all funds. You need 27 digits as required by OCAS. The function and object codes serve the same purpose for all funds. Some dimensions may only require the use of "000"; however, all dimensions must be recorded.

For example, when using Function 1000, Instruction, you will need to code through the program and subject. When coding salaries, whether from activity **or** general fund, you will need to code in the job classification dimension. For instance, if football is a credit class, and out of the activity fund you are paying a temporary part-time high school coach, the coding would be:

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
60*	XXX	1000	139/149	XXX	3300	201	xxx

***Salary can only be paid out of the activity fund if the district has payroll set up in activity fund. If the district payroll is set up in general fund only, the salary would be paid out of general fund and the activity fund would reimburse the general fund.**

Another type of example would be that the senior class has decided to rent a large auditorium for graduation ceremonies, instead of using the gym. They hold a fund raiser to cover the costs by purchasing items for resale. The code for the expenditures would be:

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
60	XXX	3200	670	XXX	0000	000	xxx

After the fund raiser, they will need to make a deposit of the monies collected. The coding for the revenue would be:

Fund	Project	Source of Revenue	Program	Operational Unit
60	XXX	1950	XXX	xxx

Payment for the rental of the auditorium would be coded as:

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
60	XXX	2620	440	XXX	0000	000	xxx

Underlined items will roll to the bold code
XXX = locally assigned
xxx = accredited site code

Which taxes are coded to an activity fund?

None. There should never be any tax levy monies in the activity fund.

How do you track activity accounts by individual fund raisers?

Tracking can be done by activity group or by fund raiser, but not both. There cannot be two project codes for one activity. The activity identification is what the OCAS code was intended to capture. However, the sponsor of each activity can track each fund raiser by keeping separate ledgers for the different fund raiser or activity.

How does a "general activity fund" differ from an activity account?

A “general activity fund” can be set up within the activity fund by assigning it a project reporting code. It can be used for the “whole” school, rather than a designated activity account. You can deposit revenue from admission to events, sale of activity tickets, donations, or student insurance. The monies could be spent for student events.

What can be coded instructional?

First look at the definitions. Cocurricular activities are school-sponsored activities, under the guidance and supervision of the local educational agency (LEA) staff, designed to provide students with such experiences as motivation, enjoyment, and improvement of skills. Cocurricular activities are offered as credit classes or supplement the regular instructional program.

Extracurricular activities are 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; are conducted outside school hours, or time agreed upon by the participants if partly during school hours and approved by school authorities; and the content of activities is determined primarily by the student participants.

So, ask these questions: Does the student get credit for this? Does the activity provide credit toward graduation? Is the activity conducted during school hours? Are school personnel conducting the activity? Does the activity supplement the teaching process? If so, then uniforms, supplies, trips, instructors, etc., would be coded to Function 1000. But please remember, just because there is a student involved does not necessarily make it an instructional cost.

How do you code extra-duty or extra work by the hour pay?

Use the function of the personnel, then code the object to extra duty (object 192 for certified or 193 for noncertified). These codes are for district employees performing contracted extra duty outside, above, and beyond their regular contract. Extra work by school personnel that is performed on an hourly basis would be coded to temporary salaries (object 139 for certified or 149 for noncertified). For example, scorekeepers, gatekeepers, game officials.

What is the difference between tuition, registration, and fees?

Object code 560 series is for STUDENTS. This is for payments made to other LEAs or private sources for tuition for students; i.e., transfer students would fall into this category. Object code 860 is for staff registration and tuition. This would include professional conventions, seminars, and/or university classes. Object 810 would include organizational fees and/or dues. This would also cover the fees for students to attend special workshops or conventions. You would also code the district's membership to organizations similar to, but not limited to, the Oklahoma Secondary Schools Activities Association, North Central Association, etc. However, none of the above codes would allow for payment for a staff member's dues to an organization.

Do we pay Teachers' Retirement on gatekeepers?

Is this an employee of the district or outside help? If it is for employees already on contract with the district, then you need to set precedence. If you pay retirement on one, you have to pay it on all. You cannot wait until two years BEFORE the employee retires to start paying. You need to be consistent across the board. However, if it is for someone who is NOT a contracted employee, then no, you do not pay into teachers' retirement. For further clarification, please call Teachers' Retirement at (405) 521-2387.

Do booster clubs and/or parent organizations have to use the activity fund?

Title 70 O.S. § 5-129.1 provides: "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."

It is important to provide clear and concise guidelines. After the board of education has established guidelines, they cannot pick and choose organizations to be sanctioned unless there is ample documentation pertaining to a specific club, organization, or individual's inability to operate outside the district. For example, an officer of a booster club applying to be sanctioned has been convicted of embezzlement or is being investigated for criminal activities.

Districts should also advise organizations of other legal requirements that will be placed on them once they have been sanctioned outside the district. These organizations will no longer be allowed to use the district's tax exemption nor will they be covered under the district's liability insurance. The organizations will need to apply for their own 501(c)(3) nonprofit status. This is extremely important. The Internal Revenue Service has audited individuals because they used personal identification and information when opening bank accounts for their organizations. The banks will report the revenue deposited into these accounts as personal income to the IRS. Further, it may be several years before this occurs and the individual may no longer be associated with the organization or district.

How do I code advance travel payments?

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 sponsors 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.

Advancements for travel will issued in the name of the sponsor. We will use a sample of $500 cash advance and code the transaction as:

Expenditure:	60-XXX-2720-515 or 516-XXX-0000-000-xxx	$500.00

Itemized receipts and unused monies will be required the first working day immediately following the trip. The sponsor had $425.00 in receipts and $75.00 in cash. Receipts and returned funds must equal the original advancement. Any discrepancies will be the responsibility of the sponsor. The return funds would be coded as refunds and rebates (Correcting Entries):

Revenue:	60-XXX-5600-XXX-xxx	+$ 75.00

The encumbrance clerk must now decrease the original cost of the cash advance.

Expenditures:	60-XXX-2720-515 or 516-XXX-0000-000-xxx	$425.00
	60-XXX-5600-930-XXX-0000-000-xxx	- $ 75.00

-OR-

Advancements for travel will issued in the name of the sponsor. We will use a sample of $500 cash advance and code the transaction as:

Expenditure:	60-XXX-5200-930-XXX-0000-000-xxx	+$500.00

Itemized receipts and unused monies will be required the first working day immediately following the trip. The sponsor had $425.00 in receipts and $75.00 in cash. Receipts and returned funds must equal the original advancement. Any discrepancies will be the responsibility of the sponsor. The returned cash would be coded as:

Revenue:	60-XXX-5120-XXX-xxx	+$ 75.00

The encumbrance clerk would now recode the $425.00 of the original cash advancement to the function and object of how the money was used.

Expenditure:	60-XXX-2720-515 or 516-XXX-0000-000-xxx	$425.00

Underlined items will roll to the bold code
XXX = locally assigned
xxx = accredited site code

ADMINISTRATIVE COSTS

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. *Staff for the 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 nonadministrative 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 nonadministrative 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 nonadministrative 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 nonexempted nonadministrative service functions. The total amount received by a superintendent from the school district as salary, for the performance of administrative and nonexempted nonadministrative services, shall be recorded under the code for superintendent salary as provided for in the Oklahoma Cost Accounting System. (70 O.S. § 18-124)

Coding

To calculate Administrative Costs beginning July 1, 2004, the Oklahoma Cost Accounting System (OCAS) section will use all funds (11 through 60) 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)

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)

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)

Staff for the Superintendent:
Function: 2321 (Office of the Superintendent Services)
Objects: 100 and 200 Series (Salaries and related burdens and benefits)
330 Series (Other Professional 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)
and 310 (Official/Administrative Services)
330 Series (Other Professional 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)
Job Classes: 101 Administrative/Supervisory/Ancillary Services Officer
107 Executive Assistant
109 Manager
301 Accountant
303 Administrative Intern
332 Network Administrator
513 Supervisor
601 Bookkeeping/Accounting/Auditing Clerk
612 Office Manager

Consultants (Staff):
Function: All
Objects: 100 and 200 Series (Salaries and related burdens and benefits)
Job Classes: 108 Instructional Program Director/Coordinator/Consultant
110 Noninstructional Program Director/Coordinator/Consultant
325 Grant Developer

Section 414. Expenditures for Administrative Services in Districts with ADA Exceeding 1,500 Students.

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.

BOND FUNDS

A bond fund holds proceeds from the sale of bonds from which all expenditures for bond projects are paid. The governmental entity calling an election shall set forth in the call of election a general statement of all purposes and specific projects for which 70 percent of the proceeds shall be expended. Once such bond issue is approved at an election, the particular governmental entity shall expend all of the proceeds of such bond issue for the purposes set out in the proposition voted upon and shall expend not less than 85 percent of the monies allocated to each specific project unless such project can be completed for a lesser amount of money. In such event, the governmental entity may expend that amount less than the specified 85 percent and may use the surplus funds on other projects within the same general purpose or to reduce the sinking fund.

Steps for Establishing Bond Funds

Once the bonds are sold, establish a new fund utilizing the fund numbers and titles listed on page B–2 of the OCAS Manual. If one bond issue specified numerous projects, project reporting codes should be assigned for tracking purposes. Assigning project codes will keep your budgets in order and will provide detailed documentation if questions should arise concerning bond issue projects.

Example:

Fund 31:
Capital Improvements Bond Fund of 2005
Project 020: Reroof of Classroom Buildings and Administration Building
Project 021: New Gymnasium Floors at Elementary and High School
Project 022: New Windows at Elementary School

Fund 32:
Transportation Bond Fund of 2006

Once you have established your fund, you may begin coding your revenue and expenditures as you would with any other fund. Specific questions on adding a new fund to your software system should be directed toward your vendor.

Revenue Coding

Very few Source of Revenue codes will be used in a bond fund. The appropriate codes are listed below:

Revenue	Source of Revenue Code
Proceeds on sale of bond (face/par value)	Source 5112
Accrued interest on bond sales (interest received at sale of bond)	Source 1340
Interest earnings (interest earned through investment)	Source 1310
Insurance loss recoveries (if item originally purchased from bond fund)	Source 1510

Premium on bonds sold, Source of Revenue 5111, is that amount received over and above the face value of the bond, excluding accrued interest. The premium should be deposited in the sinking fund (Fund 41).

Expenditure Coding

Coding of expenditures in the bond fund are treated the same as any other fund. Be sure to use the appropriate project code if one has been assigned. In the example, we established Fund 32 for a transportation bond. When a bus is purchased, the line of coding is as follows:

32-000-2720-760-000-0000-000-050

We also established Fund 31 for capital improvements. Three projects were set out within this bond fund, each a contracted service.

1. Reroof classroom buildings: (without changes to the structure of roof)	31-020-4700-450-000-0000-000-xxx
Reroof administration building:	31-020-4700-450-000-0000-000-050
2. Replace gym floor at elementary:	31-021-4700-450-000-0000-000-xxx
Replace gym floor at high school:	31-021-4700-450-000-0000-000-xxx
3. Window replacement at elementary:	31-022-4700-450-000-0000-000-xxx
4. Reroof classroom buildings (with changes to the structure of roof)	31-020-4700-450-000-0000-000-xxx

Expenses associated with a bond fund election may be paid utilizing the bond proceeds (70 O.S. § 15-107). You should not code these items using Function 5100, Debt Service, as these expenses do not service the debt. Code such expenses as follows:

xx-000-2314-310-000-0000-000-050 (miscellaneous)
xx-000-2314-810-000-0000-000-050 (agent's fee)

—REMINDER—

ALL BOND TRANSACTIONS MUST BE RECORDED ON YOUR OKLAHOMA COST ACCOUNTING SYSTEM DATA.

xxx = locally assigned

REPAYING BOND DEBT -- SINKING FUND

The sinking fund (Fund 41) 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 judgements and interest thereon.

Expenditure

Bond Principal
41-000-5100-831-000-0000-000-050

Bond Interest
41-000-5100-832-000-0000-000-050

Any surplus remaining in sinking fund (Fund 41) after the district debt has been repaid shall be moved to general fund (Fund 11). This action shall be taken by the board of education and put in minutes of the board of education.

CAPITAL EXPENDITURES

As found in 70 O.S. § 1-117, expenditures in the general fund must be "noncapital in nature." Capital expenditures are to be made out of the building or bond funds.

What are capital expenditures? As described in 70 O.S. § 1-117 (C), they result in the acquisition of fixed assets or additions to fixed assets and shall include, but shall not be limited to:

***Purchase of land;**
***Purchase of existing buildings;**
***Purchase of real property;**
***Improvement of land and sites for construction purposes;**
***All expenditures for construction of buildings;**
***Additions and/or remodeling of buildings that involves changes to:**
-Roof structures
-Load-Bearing walls
***Professional services, salaries, and expenses of architects and engineers**

As a general rule capital expenditures are coded to the Function 4000 series, Facilities Acquisition and Construction Services. It is important to review the actual work being performed before any decision is made regarding which fund to use as well as the appropriate function code.

However, paragraphs (F), (G), and (H) of 70 O.S. § 1-117 outlines specific circumstances such as emergencies and donations that allow for capital expenditures in the general fund.

Further, districts can apply to the State Board of Education to expend $50,000 from their general fund for capital expenditures if they meet the criteria outlined in paragraph K of 70 O.S. § 1-117. Also, the State Superintendent of Public Instruction can certify expenditures up to five percent of the general fund revenue if the district has met requirements found in paragraph L. **NOTE**: In both of these circumstances, approval must be granted PRIOR to making such expenditures.

OKLAHOMA DEPARTMENT OF CAREER TECHNOLOGY
Comprehensive Secondary Programs
Education Program Incentive Assistance Funds

PROPER USE OF PROJECT CODES 411, 412, AND 491

Use of Project Reporting Codes:

- Project Reporting Code 411 is used for the salary and benefits associated with a Career Tech instructor. If a public school district is receiving funding from the Oklahoma Department of Career and Technology Education, the amount received would be coded to Project 411 and the appropriate, specific Program Code within the 300 series.

- Project Reporting Code 412 is used for all other costs such as materials, supplies, equipment, and professional development associated with a Career Tech program. If a public school district is receiving funds from the Oklahoma Department of Career and Technology Education, virtually all nonsalary costs associated with the Career Tech program would be coded to Project 412.

- Project Reporting Code 491 is used for restricted funds allocated by the Oklahoma Department of Career and Technology Education for the purpose of purchasing equipment to be used in vocational programs.

Once the Career Tech monies have been expended, the remaining amount (if any) is paid by the school district's local funds is coded to the appropriate, specific Project Reporting Code and the appropriate, specific Program Code within the 300 series. Remember: The Project Reporting Code identifies the funding source being expended and the Program Code identifies the program. The entire cost will be captured using the Program Code.

Use of Program Codes:

- Program series 300 (Vocational Programs) is always used with all Career Tech expenditures, regardless of the funding source. Use the appropriate, specific program code identifying the exact program.

Use of Subject Codes:

- Subject series 8000 - 9000 (Career Technology Education) will be used with expenditures coded to Function 1000 (Instruction). Use the appropriate, specific subject code identifying the exact subject.

Examples:

- A public school district pays salary and benefits for a Career Tech agriculture education instructor. The coding would be as follows:

  Expenditure from Career and Technology Center monies:

  8-11-411-1000-xxx-311-8210-210-015
  xxx = appropriate object code for either salary or related benefits

  Expenditure from local school district noncategorical funds:

  8-11-000-1000-xxx-311-8210-210-015
  xxx = appropriate object code for either salary or related benefits

- A public school district purchases materials, supplies, or items other than salary or benefits from the Activity Fund for the Career Tech agriculture education class:

  Expenditure from the Career and Technology Center monies:

  8-11-412-1000-xxx-311-8210-000-015
  xxx = appropriate object code for the specific purchase

  Expenditure from the Activity Fund:

  8-60-XXX-1000-xxx-311-8210-000-015
  XXX = project reporting code assigned to the specific subaccount
  xxx = appropriate object code for the specific purchase

CHILD NUTRITION PROGRAM

Child nutrition funds are to be deposited into the General Fund (11) or the Child Nutrition Fund (22). Fund 22 is a special revenue fund reserved exclusively for the receipt of child nutrition program revenue including state revenue, federal revenue, and local collections. Fund 22 is a separate appropriated fund and is under the auspice of the school district treasurer. Child nutrition funds shall be used only for the benefit of the food service program.

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. Fund 22 shall be reported as a separate appropriated fund in all the financial reports of the school district including the estimate of needs and financial statement.

By board resolution, a school district may opt to establish a bank account in the local area for local collections only. At the end of each fiscal year, the balance in that account will be closed (70 O.S. § 5-129 [G]) and transferred to the applicable appropriated account (general or child nutrition). This will ease the problem of districts utilizing the services of a county treasurer and daily district travel for deposits. It will also allow schools to clear checks written to their district and process insufficient checks back through the system before the funds are deposited into the appropriated account. This will be done as a school activity subaccount and the custodian will need to be bonded for this subaccount. This will be presented to the board along with other school activity fund subaccounts, listing income as local collections and expenses as checks written to the treasurer for payment of obligations. Even if school districts elect this option, state and federal entitlements will be electronically transferred to the school district treasurer.

As stated above, entitlement of child nutrition program expenses involve three sources of revenue: local collections (Project 000), state (Project 385), and federal entitlement (Projects 763, 764, 765, 768). When utilizing these three sources of revenue for expenditures made from the special revenue fund (Fund 22) or general fund (Fund 11), districts must use the same project reporting codes. However, for the summer food service program, Project Reporting Code 766 should be used, and for child and adult care food program, Project Reporting Code 769 should be used. All additional expenditures for the child nutrition program using local funds from the General, Building, or Bond Funds must use project reporting code 000; however, the function code must be in the 3000 series. Program Code 700 must be used for all revenue and expenditures in the Child Nutrition Program. Do not use project code 799 for child nutrition revenue.

" . . . The statement of estimated needs shall be itemized so as to show, by classes: first, the several amounts necessary for the current expenses of the political subdivision and each officer and department thereof as submitted in compliance with the provisions of Section 2485 of this code; second, the amount required by law to be provided for sinking fund purposes; third, the probable income that will be received from all sources, including interest income and ad valorem taxes . . . " [68 O.S. § 3002]

In accordance with United States Department of Agriculture 93-SP-23, a loan agreement may be made between the General Fund and Child Nutrition Fund to cover costs of the child nutrition program. This agreement can be made at any time during the year, as long as it is completed prior to the transfer of funds. A combination of general fund (Fund 11) and child nutrition fund (Fund 22) may be used if a loan agreement exists and the child nutrition program meets the following criteria:

1. The general fund subsidizes the child nutrition fund for all expenditures in excess of the National School Lunch Program reimbursement and income from students.

2. The general fund supports the child nutrition fund until the child nutrition fund can reimburse the general fund.

3. There is no intent on the part of the local education agency (LEA) to have the child nutrition program be self-sustaining.

Reimbursements may be made to the general fund from the child nutrition fund for food service expenditures paid from the general fund. Such reimbursement should be properly documented and based solely on actual general fund expenditures.

Reimbursement to the general fund will be coded:

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
22	000	5200	930	700	0000	000	xxx

General fund receipt of the reimbursement will be coded: Project Reporting 000, Source of Revenue 5150.

Fund	Project	Source of Revenue	Program
11	000	5150	700

A school district, by board resolution, may use its general fund monies to invest its funds in its own nonfundable warrants. By board resolution, that investment may be forgiven. (62 O.S. § 348.1 and 70 O.S. § 5-115)

Each year, the State Department of Education sees an improvement in the coding of local collections of the child nutrition program. It seems the majority of the districts are utilizing the activity fund subaccount to collect the local funds, then transferring those monies into the child nutrition fund. As a refresher, the following steps should be taken to ensure accurate coding:

Sell ticket to the student and deposit in the Activity Fund subaccount:
Revenue: 60-000 or XXX-1710-700-xxx

Weekly or monthly transfer into the Child Nutrition Fund:
Expenditure: 60-000 or XXX-5200-930-700-0000-000-xxx

Receipt transfer into the Child Nutrition Fund:
Revenue: 22-000-5160-700-xxx

Please be aware of double coding the revenue. A few districts showed Source of Revenue 1710 in Fund 60 as well as Fund 22. Since the dollar amounts were identical, it was obvious the revenue was being counted twice.

REMEMBER:

All child nutrition funds deposited into an activity fund subaccount must be zeroed out and transferred to the applicable appropriated fund (general or child nutrition) prior to June 30 (70 O.S. § 5-129 [G]).

XXX = locally assigned
xxx = accredited site code

FUNCTION SERIES TO USE WITH THE CHILD NUTRITION FUND

When coding child nutrition expenditures, the function series 3100 is the only series which should be used. This includes:

3110 Food Procurement Services (A LA CARTE).
3120 Food Preparation and Dispensing Services.
3130 Food and Supplies Delivery Services.
3140 Other Direct and/or Related Child Nutrition Programs Services.
3155 Food Procurement Services.
3160 Nonreimbursable Services.
3180 Nutrition Education and Staff Development.
3190 Other Child Nutrition Programs Operations.

There are some 5000 function codes which would also be used. For example, Function 5200 (Fund Transfer/Reimbursement) may be used for those transactions involving the repayment of a loan agreement with the general fund. Function 5600 would be used for refund of lunch tickets if the refund is in the same fiscal year.

REFUNDING PREPAID LUNCH TICKETS

To refund unused lunch tickets, there are three options. First, you may generate a warrant from your child nutrition fund (or general fund if that is where your child nutrition program operates). Many districts chose this method to maintain accountability. Once board approval to refund the money is acquired, warrants are mailed to the home of the student. The second method is to refund the money out of the cafeteria's local collections. Local collections are most often deposited into an activity fund subaccount. If a refund of prepaid lunch tickets is requested, a check from this subaccount may be written. Please note that no other expenditures are permitted from the local collections' subaccount. All funds must be deposited into the child nutrition fund for appropriation.

The last method of refunding prepaid lunch tickets is through a refund subaccount in the activity fund. Oklahoma Statute 70 O.S. § 5-129 allows a district to ". . . establish, by board resolution, a general fund refund subaccount within the school activity fund." This also applies to the child nutrition fund. This law allows a district to refund individuals for unused portions of monies held in reserve. Any balance in this account, as with the petty cash account, shall be transferred to an appropriated fund on or before June 30 of each year.

Transfer funds into an activity fund refund subaccount for child nutrition purposes:

Expenditure: 11 or 22-000 or xxx-5200-930-700-0000-000-050

Deposit Funds into the refund subaccount:

Revenue: 60-000 or xxx-5190-700-050

xxx = Project Code assigned by the district for refund subaccount)

Check written to student for unused lunch ticket:

Expenditure: 60-000 or xxx-5600-930-700-0000-000-050

At year's end, all remaining funds in the refund subaccount are returned to the appropriate fund:

Expenditure: 60-000 or xxx-5200-930-700-0000-000-050

Return of Assets into appropriate fund:

Revenue: 11 or 22-000-5160-700-050

LOAN AGREEMENT FOR FOOD SERVICE DEFICITS

This contract and agreement, made and entered into this_____day of _____, ____, by and between the General Fund hereinafter referred to as First Party, and the Child Nutrition Program account, hereinafter referred to as Second Party, of _____
school district, witnesseth:

The First Party contracts and agrees to furnish the Second Party the cost of an amount not to exceed $_____ as a contingent liability subject to repayment as funds become available from the party of the Second Party. This loan agreement must ensure that the party of the Second Party will use these funds only for the operation and improvement of the nonprofit Child Nutrition Program for children. This loan agreement may include items such as utilities, indirect costs/overhead, and the coverage of the end-of-year shortfalls (salaries, inventory, etc.).*

The Second Party agrees to the loan and to pay as specified the costs of the same shown on the agreement on or before June 30, _____.

It is further mutually agreed between the parties hereto, as follows:

1. Any change in services or costs of services shall be made only by mutual agreement of each of the parties hereto in writing by attaching a copy of such change or changes to this contract as an addendum thereto.

2. Rights and obligations of the parties hereto shall be governed by the United States Department of Agriculture Instruction 93-SP-23 and federal and state laws.

3. This contract and all of the provisions hereto shall be binding upon the successors and assigns of the parties hereto insofar as the parties may bind their successors and assigns under the laws of the State of Oklahoma.

Witness our hands the day and year first above written.

_____ _____

Clerk/Board of Education
(General Fund Manager)

Child Nutrition Program Manager

Subscribed and sworn to before me this_____ day of _____, _____.

_____
Notary Public

My Commission expires _____, _____.

*If utilities and indirect costs/overhead are to be paid from the Child Nutrition Program account, they must be a part of this contract.

COLLEGE TUITION REIMBURSEMENT

For Teachers and Staff

Using federal, state, or local funds to pay college tuition for employees must be reimbursed directly to the individual and be paid as Salary in Lieu of Other Fringe Benefits (Object Code 115 for certified staff and 125 for noncertified staff). This includes college tuition, books, travel, parking permits, etc. All related costs are to be included as taxable income. Do not code any of these times to "registration" or "travel."

The applicable function code for staff training should be used (Function 2213 for instructional staff and 2573 for noninstructional staff).

Example

A technology teacher is taking nine hours of college course work. When the teacher has successfully completed the course, the district is going to reimburse the costs (tuition, books, travel, etc.) using Title II, Part D funds. The coding would be as follows:

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
11	546	2213	115	100	0000	210	050

If the employee is noninstructional, be sure to use Function Code 2573 and remember to use the applicable salary code of the individual.

NOTE: This does not apply to staff employees attending workshops for the betterment of their jobs. Workshop costs will continue to be coded to registration if paid on behalf of employee and staff travel if employee is being reimbursed.

COOPERATIVES

"The boards of education of two or more school districts may enter into cooperative agreements and maintain joint programs including, but not limited to, courses of instruction for handicapped children, courses of instruction in music and other subjects, practical instruction for trades and vocations, practical instruction in driver training courses, and health programs including visual care by persons legally licensed for such purpose, without favoritism as to either profession. The revenues necessary to operate a joint program approved in cooperative agreements, whether from federal, state or local sources, including the individual contributions of participating school districts, shall be deposited into a fund separate 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. The fund shall be reported as a separate appropriated fund in all the financial reports of the school district which is chosen by the other school districts to keep the accounting records of the joint program." (70 O.S. § 5-117)

Many districts state they are not in a cooperative agreement; they are only acting as a fiscal agent for other districts. The law does not allow a district to be a cognizant agency for state or federal monies for another school district. A district must be purchasing services for their students if a warrant is being issued to another district, or if a district is receiving funds from another district, services must be provided in return for those funds.

Office of Management and Budget (OMB) A-87 "Cost Principles for State, Local, and Indian Tribal Government" states federal monies must be for costs that are reasonable and necessary for operating these programs, and funds are not to be used for general expenses required to carry out other responsibilities of a state or its subrecipients.

The State Department of Education (SDE) will not pay a school federal dollars until goods and services have been purchased. Based on the federal regulations, the SDE's Policy and Procedures requires a computer-generated claim for reimbursement from the district's warrant register. The claim must show warrant dates, purchase order numbers and dates, and a vendor. The entitlement process eliminates the need for any interest earned on federal grants to be returned to the government.

COOPERATIVE / CONSORTIUMS / INTERLOCALS

REVENUE CODING

The State Department of Education sends funds to the local educational agency (LEA) or Interlocal that is the fiscal agent for the cooperative/consortium. The fiscal agent will in turn provide services for the school districts in a cooperative/consortium agreement. The LEA and Interlocal will receipt funds in as:

12-xxx-^^^^-000-050
xxx=Specific Federal Project Code (500-799)
^^^^=Specific Federal Source of Revenue Code (4000 series)

Members of the program agreement may send additional local monies for the program. The LEA/Interlocal would receipt these additional funds in as:

12-xxx-1290-000-050
xxx=Assigned Local Project Code to track local funds required for the cooperative (000-199)

EXPENDITURE CODING

Fiscal Agent and Interlocal

The LEA/Interlocal will use applicable Function and Object Codes for the purpose of the expenditure. The project reporting codes will be dependent on the source of revenue being expended; i.e., 000-199 for local funds, 300 series for state-designated funds, or 500-799 for the program specific funds.

Member of Cooperative/Consortium/Interlocal

To send *additional, local* funds to the LEA/Interlocal:

11-xxx-1000-561-^^^-°°°°-000->>>
xxx=Locally assigned project code assigned by the district
^^^=Program code (i.e., Regular Programs 100, Special Education 239, Alternative Education 430)
°°°°=Subject code (i.e., Music 2900, Foreign Language 3100, Special Education 6516)
>>>=Site code for the students receiving the cooperative services, or if several sites, it could be 050

OR

11-xxx-VVVV-591-^^^-°°°°-000->>>
xxx=Locally assigned project code assigned by the district
VVVV=Specific function code (Instructional Staff Training 2213, Speech Pathology 2152, Psychological Services 2140)
^^^=Program code (i.e., Regular Programs 100, Special Education 239, Alternative Education 430)
°°°°=Subject code (i.e., Music 2900, Foreign Language 3100, Special Education 6516)
>>>=Site code for the students receiving the cooperative services, or if several sites, it could be 050

COOPERATIVE / CONSORTIUMS / INTERLOCALS

INDIVIDUAL SCHOOL DISTRICTS

School districts can provide a program locally, yet may need to purchase one or two specific services (testing, speech, etc.) from a cooperative/consortium/interlocal. The school district can apply for and receive their full allotment for federal program funds and then contract for the needed services. The cooperative/consortium/interlocal will then bill the school district for those services rendered.

Revenue Coding

11-xxx-****-000-050
xxx=Specific Federal Project Code (500-799)
****=Specific Federal Source of Revenue Code (4000 series)

To Purchase Services from a Cooperative/Consortium/Interlocal

Instructional Services
11-xxx-1000-561-^^^-°°°°-000->>>
xxx=Specific project reporting code (000-199 as assigned by the district or applicable 500-799 for federal funds)
^^^=Program code (i.e., Regular Programs 100, Special Education 239, Alternative Education 430)
°°°°=Subject code (i.e., Music 2900, Foreign Language 3100, Special Education 6516)
>>>=Site code for the students receiving the cooperative services, or if several sites, it could be 050

OR

Support Services
11-xxx-VVVV-591-^^^-°°°°-000->>>
xxx=Specific project reporting code (000-199 as assigned by the district or applicable 500-799 for federal funds)
VVVV=Specific function code (Instructional Staff Training 2213, Speech Pathology 2152, Psychological Services 2140)
^^^=Program code (i.e., Regular Programs 100, Special Education 239, Alternative Education 430)
°°°°=Subject code (i.e., Music 2900, Foreign Language 3100, Special Education 6516)
>>>=Site code for the students receiving the cooperative services, or if several sites, it could be 050

Alternate Method: "Dual Allocation"

A school district may elect to apply and receive funds directly under the grant application and at the same time allocate a specific amount of the grant to a cooperative or interlocal for specific services. The district will complete a "contract service" page and allocate an amount and reduce their budget by the amount required for the services from the cooperative/interlocal.

The contract service page will list the services the district will be purchasing from the cooperative/interlocal (instruction, administration, psychometric, etc.) and establish the dollar amount to be transferred to the cooperative/interlocal. At this point, the district will no longer account for these funds.

The cooperative/interlocal will then establish a budget using the transferred funds from the various school districts. The cooperative/interlocal will file a budget with the SDE and submit claims for these expenditures on a monthly or quarterly reimbursement basis.

The expenditures will be coded as submitted on the budget. The revenue will retain the original federal project reporting and source codes:

0-11-xxx-****-000-050
xxx=Specific Federal Project Code (500-799)
****=Specific Federal Source of Revenue Code (4000 series)

COOPERATIVE / CONSORTIUMS / INTERLOCALS

Purchasing Interlocals
Effective July 1, 2003

"A. . . . Two or more school districts may enter into an interlocal cooperative agreement for the purpose of forming buying pools or purchasing interlocals." (70 O.S. § 5-117)

The established interlocal purchases goods and services in "bulk," thus saving money. These goods and services can consist of, but are not limited to: instructional materials and supplies, psychometric testing equipment, office supplies, buses, etc. The interlocal then "sells" these items to the members of the interlocal.

To ensure revenue and expenditures are not overstated, the following OCAS codes must be used:

Interlocal Coding

Initial purchase of any good or services:
12-000-5600-960-000-0000-000-050

Revenue from member districts as they make purchases:
12-000-5600-000-050

Interlocal Member Coding

Use appropriate codes for the purchase of any item from the interlocal. For example, to purchase districtwide instructional supplies, the coding will be as follows:

12-000-1000-XXX-100-7650-000-050

COOPERATIVE PROGRAM PRORATION

Financial Accounting calculates a Per Pupil Expenditure (PPE) for each school district using the Oklahoma Cost Accounting System (OCAS) data. To ensure an accurate calculation, we are required to take the expenditures in Fund 12 for cooperatives and prorate the amount for distribution to the individual members.

School districts that have reported expenditures in Fund 12 are notified and requested to identify the type of program(s) provided by their district as well as the members of the cooperative and the number of students served. The following is a sample of the information needed:

Type of program: Special Education
(Special Education, Alternative Education, etc. Make copies as necessary.)

Total Expenditures: $ 10,000

Cooperative Members	Number of Students
Any Public School District (LEA)	25
Any Public School District (Member)	15
Any Public School District (Member)	10
Total Number of Students:	50

CALCULATING PER PUPIL

Financial Accounting takes the total expenditures and calculate the cost per pupil, then prorate the amount back to the member school district. Using the sample above, the calculation would be as follows:

Total expended / total students = per pupil
$10,000 / 50 = $200 per pupil

LEA:	$200 x 25 = $5,000 prorated
Member #1:	$200 x 15 = $3,000 prorated
Member #2:	$200 x 10 = $2,000 prorated

This is a simplistic explanation and example. When the proration is actually calculated, each program is identified by project reporting and program codes and calculated accordingly.

FEDERAL PROGRAMS REIMBURSEMENT FILING REQUIREMENTS WITH THE STATE DEPARTMENT OF EDUCATION

Computer program-generated expenditure reports are mandatory. The format of the computer program-generated report must ensure that all information is in the same relative location as it appears on the standard report samples.

- The primary heading on the expenditure report should reflect the federal program section at the State Department of Education (SDE) that is responsible for authorizing funding of the designated project.

- The signature date must be manually filled in by the chief executive officer or authorized representative at the time the report is signed. The date that the report is generated may be printed elsewhere on the report, but it is not required.

- The report order must be sequential by function and object.

- Total expenditures must never exceed the beginning budgeted balance. The district's computer system must edit for this.

- All summary information must be reported on a separate summary report.

- Every school district must submit a summary budget for each state-administered federal project, by fiscal year and project reporting code. On the summary budget, the function dimension will be summarized to the third digit (e.g., 2110, 2130), the object dimension will be summarized to the first digit (e.g., 100, 200), and site.

- Expenditures must continue to be coded to the bold or the detail level. Both detail and summary expenditure reports must be submitted for audit review of funds received.

- All vendors, including service bureaus and school districts with in-house generated Oklahoma Cost Accounting System (OCAS) software, are required to provide computer programs to generate detail and summary expenditure reports in 8 ½-inch by 11-inch, SDE-approved format. All expenditure reports must be computer program-generated. No report will be processed that has any manual changes.

- There may be expenses that need to be itemized on the report that do not have purchase orders or warrant numbers. Indirect cost is one. It may be listed without purchase order and warrant numbers as long as the function and object codes for indirect cost are used.

- Warehouse requisitions for materials that are included in the approved budget for a federal program may be listed. Warehouse materials requisitioned must be itemized by function and object. The requisition number and date requisitioned should be listed on the purchase order number and date columns.

- Journal entries **to adjust a federal expenditure are acceptable.** The original purchase order number and date should be documented on all entries involved in the adjustment. Journal entries to clear balances from reports will be acceptable.

- Claims for reimbursement of legal expenditures whose function and object category falls within an approved summary budget function and object category will be processed for payment. Expenditures (except indirect cost and fund transfers) will be allowed to exceed the approved budgeted function-object category by 100 percent; provided the sum of all expenditures does not exceed the total budget. No variance will be allowed on indirect cost or fund transfers.

- Budget revisions will be required when:

  1. An expenditure exceeds the maximum allowable variance for an individual function/object category;
  2. Approved program changes require the addition of a function/object category; or
  3. Unobligated first-year funds are carried over as indicated on a Revised Allocation Notification.

- Budget revisions and narrative justifications for program changes must be submitted prior to the obligation of funds.

- Subgrants of federal funds to local educational agencies (LEA) are available for obligation for two state fiscal years (24 months). Allocations to LEAs for the first fiscal year (12 months) must be obligated as current year funds. Obligations incurred by the end of the fiscal year must be liquidated within 90 days of the end of the obligation period and a final expenditure report filed with the State Department of Education by August 1.

Any balance of first-year funds unobligated by June 30 will remain available for obligation as first-year carryover for a second fiscal year (12 months). Carryover funds unobligated by June 30 will remain as unclaimed funds for three months. Districts failing to meet the August 1 reporting deadline will remove the federal project reporting code and goods and services will be paid from noncategorical funds. Current year funds remaining will become carryover funds beginning October 1.

INDEPENDENT CONTRACTORS

There have been questions and confusion regarding if an individual would be an "independent contractor" or an "employee." Regardless of the term or title you give an individual, the Internal Revenue Service (IRS) states it is the relationship that will determine how they are classified. If there is an employer-employee relationship, then it is an employee.

The specific rules and requirements can be found in Internal Revenue Service, Publication 15, Circular E: Employer's Tax Guide. This publication, along with other valuable resources, can be downloaded from their Web site, <www.irs.gov>, and select *Forms and Publications*.

Using the IRS, Publication 15, the following consists of questions that help identify whether it is an employee or independent contractor:

Yes/No

Does the *contractor* provide their own liability insurance? _____
No = Employee

Does the *contractor* provide their own workers' compensation? _____
No = Employee

Does the *contractor* have a separate tax identification number? _____
No = Employee

Does the *contractor* provide a W-9 with tax information? _____
No = Employee

Does the *contractor* have control over the job? _____
When and where to do the work
What tools or equipment to use
What workers to hire or assist with the work
Where to purchase the supplies and services
What work must be performed by a specified individual
What order or sequence to follow

No = Employee

Does the district already pay wages to the *contractor*? _____
Yes and all the above questions are NO = Employee

Yes and all the above questions are YES = Contractor
(The individual may own their own business "on the side" and be self-employed. Further, the services being provided must be apart and different than their contract with the district. Example: teaching versus lawn service.)

All wages paid to employees, regardless of the amount, are required to be run through payroll and all applicable taxes withheld.

INSUFFICIENT FUND CHECKS

When a check is returned to the district for insufficient funds, the district needs to contact the patron as soon as possible and collect the amount in cash. All transactions are conducted on the revenue side only.

The first step is to bring the check back into the **revenue** side as a credit:

Fund	Project	Source of Revenue	Program	Operational Unit	
60	XXX	5300	XXX	xxx	-$15

If the check is collected in the same year, a debit is made to **revenue**, along with the bank charges collected.

Fund	Project	Source of Revenue	Program	Operational Unit	
60	XXX	5300	XXX	xxx	+$15

By using the Source of Revenue, the districts can easily track the amount to be collected without affecting the original account and making double, unnecessary entries. However, if the check is NOT collected, the original account and coding needs to be corrected and the original deposit amount credited:

Fund	Project	Source of Revenue	Program	Operational Unit	
60	XXX	5300	XXX	xxx	+$15
60	XXX	****	XXX	xxx	-$15

(****=Original Source of Revenue)

At the end of the school year, the district can run a detailed report on Source of Revenue 5300 and will be able to track the amount of outstanding insufficient checks that need to be collected.

It is also very important to collect all bank service charges and fees from the patron.

NOTE: All persons involved need to be informed of any account changes. For example, the district activity fund custodian receives an insufficient fund check for the junior class subaccount and will do the collection process. The custodian needs to keep the sponsor informed of all actions. This will enable the sponsors to keep their books balanced with the activity fund custodian's books, or the activity fund custodian may turn the check over to the sponsor for collection. When this occurs, the sponsor, in turn, needs to keep the custodian informed of all actions.

Underlined items will roll to the bold code
XXX = locally assigned
xxx = accredited site code

FUND TRANSFERS / FUND REIMBURSEMENTS

Transactions which withdraw money from one fund and place it in another without recourse. This would include the following reasons:

Object 930 -- Reimbursement of Fund 11 (general fund) from Fund 22 (child nutrition fund) or Fund 60 (activity fund)
Object 950 -- Obtaining cash or change
Object 960 -- Starting petty cash account

The money will be brought back into Revenue as Return of Assets using one of the sources of revenue listed below:

Source 5120 -- Return of money set aside for cash or change
Source 5130 -- Return of remaining money in petty cash account.
Source 5150 -- Reimbursement received from Fund 22 (child nutrition fund)
Source 5160 -- Reimbursement received from Fund 60 (activity fund)
Source 5190 -- Reimbursement received from other funds

REMEMBER
If you have a fund transfer coded as function 5200 on the Expenditure side, you **must** have a return of asset source on the Revenue side

Examples:

Activity fund is reimbursing the general fund for the salaries of gate keepers for basketball game.

Expenditure:	60	XXX	5200	930	XXX	0000	000	xxx
Revenue:	11	XXX	5160	XXX	xxx			

Starting a petty cash account.

Expenditure:	11	XXX	5200	960	XXX	0000	000	xxx
Revenue:	60	XXX	5190	XXX	xxx			

Activity fund returning start up change from the basketball game.

Expenditure:	60	XXX	5200	930	XXX	0000	000	xxx
Revenue:	xx	XXX	5120	XXX	xxx			

Underlined items will roll to the bold code
XXX = locally assigned
xxx = accredited site code
xx = appropriate fund

INTERFUND TRANSFERS

Source of Revenue 6200, Interfund Transfer:
Amount available from another fund which may not be repaid.

This source code is to be used when transferring monies from one fund to another without issuing a warrant.

For example, the Child Nutrition Fund has a loan agreement in place with the General Fund. This loan agreement allows for the Child Nutrition Fund to reimburse the General Fund for expenditures made when the money becomes available. Both banking accounts for these funds are at the same bank (or could even be in the same banking account); therefore, a transfer from one fund to the other can take place without issuing a warrant. Both funds would use Source of Revenue 6200; the Child Nutrition would be negative and the General Fund would be positive:

22-385-6200-000-xxx	$	-10,000
11-385-6200-000-xxx	$	+10,000

Therefore, if there is a positive amount in this source, then there must also be a negative for the exact amount in another fund. Please note: If a transfer transpired strictly within the same fund; for example, subaccounts within the Activity Fund, the amounts transferred will cancel each other and there will be no balance.

If a warrant (check) was coded, reported, and issued as an expenditure using Function 5200 from another fund, please use the appropriate Source of Revenue 5100 series to reflect the purpose of the transfer.

xxx = accredited site code

MEDICAID REIMBURSEMENT

School districts are required to track and code all Medicaid revenue and expenditures; however, the Oklahoma Health Care Authority (OHCA) has simplified the "match" requirement by reimbursing 100 percent of the amount a district claims for reimbursement. The district will classify 70 percent of the reimbursement as federal funds and 30 percent as state. Then to meet the match requirement, the district will simply pay back the OHCA the 30 percent state funds. The district still needs to elect whether they are to going to "reclass" or "reinvest" 70 percent of the reimbursement for expenditure purposes.

The following coding examples are based on a claim for $25,000.

Revenue

Reimbursement revenue received from the OHCA:

11-698-4580-000-050	$ 17,500
11-698-5600-000-050	$ 7,500
	$ 25,000

Expenditures

Reclassing

The district can reclass the original expenditures to reflect 70 percent of the amount reimbursed. In the following example, a portion of the occupational therapist is also claimed through IDEA-B:

The original purchase order for the occupational therapist's salary was coded:

11-000-2135-120-239-0000-334-050	$ 17,500
11-621-2135-120-239-0000-334-050	$ 17,500
Total salary:	$ 35,000

To reimburse the OHCA the 30 percent state match, the coding will be:

11-698-5600-930-239-0000-000-050	$ 7,500

ADMINISTRATIVE COST FEE

Districts are required to pay the OHCA a one percent administrative fee. This expenditure will be coded as follows: 11-000-2319-810-239-0000-000-050. Please note: The funds received from the OHCA can not be used to pay this administrative fee. The fee must be paid with local, general fund monies.

MULTIPLE EMPLOYEE CONTRACTS

Effective July 1, 2003

"D. . . . The boards of education of two or more school districts may enter into a mutual contract or separate contracts with a superintendent, administrator, or teacher or with a person to provide support services, to serve as superintendent, administrator, or teacher, as appropriately qualified, or to provide support services, for each contracting district upon such terms and conditions as the parties may agree. Nothing in this act shall be construed to authorize or require annexation or consolidation of any school districts or the closing of any school site except pursuant to law as set forth in Section 7-101 et seq. of this title." (70 O.S. § 5-117)

Districts may either have complete separate contracts with the individual or one district can employ, report, and account for the individual and bill the other district for those services. To do so, District "A" will pay all salaries and benefits, and District "B" will reimburse for services received.

To accurately report these transactions on the OCAS, the coding will be as follows:

District "A"

Expenditure for Salary:
11-xxx-VVVV-###-^^^-°°°°-000->>>
xxx=Locally assigned project code assigned by the district if needed
VVVV=Specific function code (Instruction 1000, Superintendent 2321, Treasurer 2313)
###=Specific object code (Salaries 100, Benefits and Related Burdens 200)
^^^=Program code (i.e., Regular Programs 100, Special Education 239, Alternative Education 430)
°°°°=Subject code (i.e., Music 3000, World Language 3100)
>>>=Site code for the students receiving the cooperative services; or if several sites, it could be 050

Reimbursement Revenue from District "B":
11-xxx-1590-000-050
xxx=Locally assigned project code assigned by the district if needed

District "B"

Expenditure for contract for services with District "A":
11-xxx-VVVV-591-000-0000-000-050
xxx=Locally assigned project code assigned by the district if needed
VVVV=Specific function code (Instruction 1000, Superintendent 2321, Treasurer 2313)

PETTY CASH

The board of education of such 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 and coded 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.

Procedures for petty cash involve several coding transactions. The following is the step-by-step process for establishing, expending, replenishing, and closing out a petty cash account.

1. The activity fund custodian files a claim against the general fund to establish a petty cash subaccount within the activity fund. A project report code of 801–999 is assigned to track the subaccount.

2. The general fund transfers the start-up funds into the petty cash subaccount.

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
11	000	5200	960	000	0000	000	xxx

3. The warrant is deposited in the petty cash subaccount in the activity fund.

Fund	Project	Source of Revenue	Program	Operational Unit
60	<u>XXX</u>	5190	<u>XXX</u>	xxx

Underlined items will roll to the bold code
XXX = locally assigned
xxx = accredited site code

A prenumbered, dated, and signed receipt must be obtained from each individual who receives a payment from the petty cash subaccount. On the receipt itself, write in the proper coding of the expenditure, i.e., postage for the principal's office 11-000-2620-530-000-0000-XXX. This is how the expense will be recorded in the general fund once you request replenishment of the petty cash subaccount.

5. To request reimbursement of the petty cash subaccount, a claim should be made against the general fund. All receipts pertaining to the claim for reimbursement must be attached. The general fund codes out each expenditure as noted on the petty cash subaccount receipts and the warrant is written to the petty cash subaccount. If a claim for $63 was submitted, the general fund would reimburse $63 to the petty cash subaccount. Code the deposit to Fund 60 as Source of Revenue 5600.

6. At the close of the year, the petty cash subaccount is closed out. All receipts are submitted to the general fund along with a check for any remaining balance.

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
60	XXX	5200	960	XXX	0000	000	xxx

7. All receipts are coded as noted into the general fund and the check is deposited.

Fund	Project	Source of Revenue	Program	Operational Unit
11	000	5130	000	xxx

All expenditures need to be coded as correcting entries (5600) in the petty cash subaccount to prevent double-counting the costs. If we were to code out the expenses in both the activity fund and again in the general fund, district expenses would be inflated. Correcting entries are not considered as expenditures.

Cash/change for school activities or for the cafeteria is handled in the same manner as the petty cash transaction. The start-up transaction is coded 5200-950. Once the money is returned for deposit back into the fund from which it came, the revenue is coded as Source of Revenue 5120, (Return of Assets) Cash or Change.

Underlined items will roll to the bold code
XXX = locally assigned
xxx = accredited site code

REFUNDS
(Correcting Entries)

Refunds require a three-step coding process. The treasurer and encumbrance clerk must work together to ensure such transactions are coded correctly. In this example, the purchase of a heat pump is used to illustrate this point.

The district purchases out of the general fund a new heat pump for the high school and codes the transaction as:

Expenditure: 11-000-2620-739-000-0000-xxx +$2,500
(If the heat pump was installed by a contractor, the object would have been 450.)

A check was mailed to the vendor. In the same fiscal year, the heat pump manufacturer sent the wrong heat pump but the district decides to keep it. The new heat pump cost $250 less and the vendor sends to the district a refund check in the amount of $250.

Revenue: 11-000-5600-000-xxx +$250

The encumbrance clerk must now decrease the original cost of the heat pump purchase.

Expenditure:	11-000-2620-739-000-0000-xxx	$2,250
	11-000-5600-930-000-0000-xxx	-$250

It is important to note that when using a correcting entry, the refund must be received in the same fiscal year as the original expenditure. If the refund is received in another fiscal year, the revenue would be coded as Source of Revenue 1680, Refund of Prior Year's Expenditures, and no action would be taken on the expenditure side of the system.

xxx = accredited site code

DATA SUBMISSION CHECKLIST

The deadline for submissions is September 1. Be sure enough time is allotted to ensure that all corrections, additional submissions, the processing of data and reports are completed, and the superintendent's certification of the data to the State Department of Education (SDE) to meet the submission deadline. It may be necessary to establish procedures within the individual district to ensure the financial data is submitted in a timely manner. Using the following checklist can help save valuable time and energy.

BEFORE ANY SUBMISSION OF DATA, HAVE YOU . . .

____ Merged and included:
- ____ General Fund (Fund 11)
- ____ Cooperative Fund (Fund 12) (if applicable)
- ____ Building Fund (Fund 21)
- ____ Child Nutrition Fund (Fund 22)
- ____ Oklahoma City Metropolitan Area Public Schools (MAPS) Trust (Fund 24) (if applicable)
- ____ Bond Funds (Funds 31-39) (if applicable)
- ____ Sinking Fund (Fund 41) (if applicable)
- ____ Endowment Fund (Fund 50) (if applicable
- ____ School Activity Fund (Fund 60)
- ____ Trust Funds (Funds 81-88) (if applicable

____ Confirmed the appropriation amounts reported are current and correct

____ Compared computer's code file of bold and nonbold codes against the Oklahoma Cost Accounting System (OCAS) manual

____ Rolled all the information to the appropriate bold code

____ Included the carryover amounts in revenue (Source 6110) for all funds

____ Run the data through the error check system on the district's computer

____ Reviewed the SDE edit checks

____ Confirmed that the activity fund has utilized appropriate function codes and not only one or two.

____ Made all necessary changes and corrections

____ Properly identified the type of report (expenditure or revenue), school district name and number, County name and number, and number of records on the file

____ Verified the use of the number zero (0) and not the letter "O"

____ Verified the use of the letter "I" and not the number one (1)

____ Confirmed the fiscal year of data

____ Verified on the "upload screen" correct county and district.

DISTRICT REVIEW SHEET

Items Reviewed	Report
Were expenditures for Building Acquisition and Construction (Function 4600) or Land Acquisition (Function 4200) made with General Fund (11)? **EXCEPTIONS**: Lease-Purchase Agreements of Temporary or Portable Buildings	Expenditure Report
If the district has a bond fund (31-39), is there a sinking fund (41)?	Expenditure Report
What is the percentage of expenditure changes from prior year?	Expenditure Comparison Report
Does the Superintendent's total compensation for Job Class 115 match what is reported to School Personnel Records?	Superintendent SPR Comparison Report
What is the percentage of revenue changes from prior year?	Revenue Comparison Report
Does Source 6200 have a zero balance?	District Check Report
Does Function 5600 and Source 5600 have a zero balance?	District Check Report
Compare Fund Transfer (Function 5200) to Return of Assets (Sources 5120-5190). Do the totals balance? If not, has the district documented the reason for the discrepancy?	District Check Report
Does each fund have a beginning balance (Source 6110)?	District Check Report
If revenue is recorded in sinking fund (41), are there Expenditures recorded?	District Check Report
Does each fund have a positive total balance?	District Check Report
If there are negatives, has the district documented the reason for the negative and the plan to correct the issue.	District Check Report
Is the district within the limits on Administrative Cost?	District Administrative Cost Detail Breakdown

DISTINGUISHING EQUIPMENT AND FURNITURE FROM MATERIALS AND SUPPLIES

At first NO, item is declared "supply"*.

Lasts more than one year → **NO**

↓

Repair rather than replace → **NO**

↓

Independent unit rather than being incorporated into another unit item → **NO**

↓

Exceeds minimum dollar value mandated by state or other governmental unit (with due regard for group control of some items, e.g., $2,500) → **NO**

↓

EQUIPMENT
(700 Series*)

*** Items such as computers or chairs may be identified as "Durable Supplies" because of the cost. However, these are still equipment and furniture. All equipment and furniture purchased with federal funds should be tagged and listed on the district inventory.**

SUPPLIES

Consumable: General supplies that intended to be used up or discarded after use rather than repaired (i.e., paper products, cleaning products, disks, CDs) with an acquisition cost of less than $2,500. Refer to Object Code 610 or 680 series.

Durable: Items lasting longer than one year with an acquisition cost of less than $2,500. Refer to Object Code 650 series.

TRANSITIONAL SCHOOL-TO-WORK

The Oklahoma Department of Rehabilitation Services (ODRS) contracts with school districts to "*assist in empowering individuals with disabilities to maximize employment opportunities, economic self-sufficiency, independence, and inclusion and integration into society*" (ODRS).

The school district provides the employment opportunities to disabled students and files for reimbursement from ODRS. The reimbursement system is similar to other Special Education program funds administered through the Oklahoma State Department of Education.

This program is funded under Special Education and Rehabilitative Services, Catalog of Federal Domestic Assistance (CFDA) 84.126 and falls under the auditing requirements as outlined in Office of Management and Budget (OMB) Circular A-133.

While these funds are not subject to the Federal Insurance Contributions Act (FICA) or Federal Unemployment Tax Act, these funds must still be run through the payroll for state reporting purposes and Workers' Compensation reporting.

To ensure these funds are accurately accounted for and tracked, the following Oklahoma Cost Accounting System (OCAS) codes have been assigned.

REVENUE

•Project Reporting Code 456: Job Training – OJT (Federal – Department of Human Services or ODRS) (CFDA 84.126).
•Source of Revenue 4617: Rehabilitation Services (CFDA 84.126).

Example

Year	Fund	Project	Source of Revenue	Program	Operational Unit
xx	11	456	4617	000	050

EXPENDITURES

•Project Reporting Code 456: Job Training – OJT (Federal – Department of Human Services or ODRS) (CFDA 84.126).
•Function Code: Applicable to the services being performed: Custodial: 2620, Cafeteria: 3120, etc. If student is given a credit for the work it is considered to be Instructional and function1000 would be used.
•Object Code
120: Regular Noncertified Salaries
140: Temporary Salaries – or –
320: Outside Contractor
•Program Code 239: Special Education.
•Subject Code: Not applicable.
•Job Classification Code: Applicable to the services being performed: Custodial: 954, Cafeteria: 958, etc. If student is given a credit for the work they are considered a Student Worker: 963.

Example

Year	Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
xx	11	456	1000	120	239	0000	963	xxx

x = Applicable year
xx = Applicable fund: General (11), Building (21), or Child Nutrition (22).

WORKERS' COMPENSATION

Workers' compensation premiums are usually paid in lump sum, advance payments. Most districts find it easiest to code the advance payments through the clearing account as follows:

Expenditures: 11-000-5300-290-000-0000-000-050

The problem arises when districts neglect to reclass this expenditure at the end of the year. If you recall, clearing account activity is not considered an expense on the districts' final records. Perhaps you paid a premium for $60,000. If you submitted your data without reclassing that payment, your current expenditures for the year would be incorrect.

By the year's end you will know how much workers' compensation to charge each salary function. Break down the $60,000 and reclass it accordingly. You will need to make a determination as to the percentages that need to be reclassed to the proper salary function codes for the various employees. For example, there should be workers' compensation coded to Instruction, Administration, Child Nutrition, Operation and Maintenance of Plant, and Transportation, depending on the district's payroll functions. Use the appropriate object codes 273 or 283, depending on whether they are certified or noncertified staff. **When you are ready to submit your Expenditure data to the State Department of Education, workers' compensation prepayments should be completely reclassed.**

OCAS CODING INDEX

Expenditures

	FUNCTION	OBJECT
-A-		
Academic Testing supplies and materials	2240	614
Accompanist (contract service)	1000	320
Advertising		
Budgets/Estimate of Needs	2314	540
Recruitment/Job Openings	2571	540
Alarm system		
Installation (contract service)	4700	450
Repair (contract service)	2660	430
Architect fees (Preliminary.) (Note: Preliminary bond costs can be paid from General Fund; otherwise, building fund only unless approved By State Board of Education per 70 O.S. §1-118)	4400	332
Artist-in-residence	1000	320
Attorney fees and AG's opinion on bond issues)	2317	350 Series
Auctioneer	2511	340
Audiovideo tapes	1000 or 2220	615
Audiovisual equipment purchase (>$2,500)	2220	732
(<$2,500)	2220	652
Auditor fees (independent auditors)	2318	331
Awards - faculty/staff (activity fund only)	xxxx	682
-B-		
Background check for employment	2571	810
Bank service (checks)	2511	619
Bank service (service charge)	2511	810

xxxx = appropriate function code

Benefits		
Insurance		
Certified	xxxx	211 - 219
Noncertified	xxxx	221 - 229
Social Security (FICA)		
Certified	xxxx	231
Noncertified	xxxx	241
Teachers' Retirement		
Certified	xxxx	251
Noncertified	xxxx	261
Speech pathologist	2152	251
Unemployment compensation		
Certified	xxxx	271
Noncertified	xxxx	281
Workers' compensation		
(Note: If workers' compensation is paid on a prepayment basis, redistribution must be completed at the end of the fiscal year.)		
Certified	xxxx	273
Noncertified	xxxx	283
Other		
Cell phone - owned by school	xxxx	530
- owned by certified employee	xxxx	115
- owned by noncertified employee	xxxx	125
Health Physicals - paid by school	2574	336
- paid by certified employee	xxxx	115
- paid by noncertified employee	xxxx	125
Housing	xxxx	199
Vehicle	xxxx	196
Binding and repair	xxxx	646
Bloodborne pathogens (clean-up supplies)	2620	618
Board member workshop		
Registration	2573	860
Travel	2573	580
Bond payments (fund 41 only)		
Principal	5100	831
Interest	5100	832
Bond Elections (financial advisor)	2314	310
(paying agent)		810
Books (**not textbooks**)	xxxx	641

xxxx = appropriate function code
(s) = appropriate bold code within the series

Building permits	4600	810
(Note: Building or bond fund only unless approved by State Board of Education per 70 O.S. §1-118)		
Buses	2720	
Insurance		524
Purchase (General fund, bond fund, activity fund)		760
Tags		810
-C-		
Cash advancement to sponsors (Fund 60 only, see page 9)	2720	
Student Lodging		515
Student Meals		516
Cash management agent fee	2511	310
Child Nutrition Program (either fund 11 or 22)		
Bus driver	3190	120
Contracted services	3120	570
Food purchase	3150	630
Department of Human Services (commodity assessment fee)	3140	599
Equipment purchase (>$2,500)	3140	730(s)
(<$2,500)	3140	650(s)
Equipment repair	3140	430
Extermination	3140	420
Postage	3140	530
Refund of unused lunch tickets	5600	930
Supplies (nonedibles from vendor or warehouse)	3140	617
Cheerleading		
Camp fees		810
Curriculum credit allowed	1000	
Noncredit -- activity fund only	2199	
Choreographer (music department/band - contract service)	1000	320
Claims against school		
Attorney fees	2317	350 Series
Due process settlement (judgment rendered) fund 41 only	5100	820
Tort liability (judgment rendered/insurance company to make payment) fund 84 only	7500	820
Classroom assistant/Paraprofessional education testing	2571	810
(Required under No Child Left Behind – Not employee reimbursement)		
Classroom supplies (general/miscellaneous)	1000	619
Clinician (contract service)	2132	336

xxxx = appropriate function code
(s) = appropriate bold code within the series

Copier		
Products (toner, ink, etc.)	xxxx	611
Purchase (>$2,500)	xxxx	739
(<$2,500)	xxxx	656
Lease purchase	xxxx	440
Interest on lease purchase	xxxx	834
Repair	2640	430
Copyright fees	1000	810
Crossing guard	2670	120
-D-		
Donations	xxxx	881
Drug testing		
In-house testing	2574	614
Contracted services	2574	336
Employment	2571	336
Student	2199	336
-E-		
Election expenses	2314	310
Engineer (for construction)	4600	334
(Note: Building or bond fund only unless approved by State Board of Education per 70 O.S. §1-118)		
Encumbrance Clerk (Job Class 601)	2511	120
Equipment	xxxx	
Purchase (>$2,500)		732
(<$2,500)		650(s)
-F-		
Flowers (For staff members – approved activity fund only.)	2575	682
-G-		
Game officials		
Curriculum credit	1000	
Contracted Services		340
District Employee		139, 192 or 149, 193
Noncredit (Activity Fund only)	2199	
Contracted Services		340
District employee		139, 192 or 149, 193
Gate workers		
Curriculum credit	1000	149 or 193
Noncredit (Activity Fund only)	2199	149 or 193

xxxx = appropriate function code
(s) = appropriate bold code within the series

Graduation expenses		
Faculty/administration regalia	2490	682
Flowers or Decorations	2490	682
Speakers	2199	320
Diplomas	1000	682
Grant writers (not district employee)	2541	320

-H-

-I-

Indirect cost	5400	970
Insurance premiums (other than health)		
Buses	2720	524
Driver Education and Vocational Agriculture vehicles	1000	521
Fleet Insurance		
(all vehicles other than buses,drivers ed. or vocational agriculture)	2650	521
Liability	2319	522
Property	2620	523
Workers' compensation (prepayment only)	5300	290
At end of year, redistribute workers' compensation payment to function of salary. See Benefits.		
Instructional materials and supplies	1000	681
Interest		
Cash management funds	2511	310
Nonpayable warrants (within one year)	2511	833
Lease purchase (use function for which it will be used)		834
Interfund Transfer	5200	930
Internet Fee	2620	530

-J-

-K-

Keys	2620	618

-L-

Land purchase	4200	710
(Note: Building or bond fund only unless approved by State Board of Education per 70 O.S. §1-118)		
Landscaping	2630 or 4300	
Contracted services		450
District employees		xxx
Late payment charge	2511	810
Lease purchase	xxxx	440
Lease purchase interest	xxxx	834

xxxx – appropriate function code

-M-

Maintenance expenses		
Contracted Services:		
Asphalt	2630	450
Concrete	2630	450
Custodial services for buildings and grounds	2620	450
Electrical services	2620	450
Fire extinguisher service	2620	430
Roof repair	2620	450
Waste disposal services	2620	420
Carpet	2620	450
Telephone	2620	530
Custodial equipment (sweepers, buffers, etc., >$2,500)	2620	739
Custodial supplies	2620	618
Equipment care (purchase of parts for repair)	2640	618 or 650(s)
Equipment repair (contracted services)	2640	430
Equipment purchase (tools, saws, etc., >$2,500)	2620	736
Equipment purchase (<$2,500)	2620	650(s)
Grounds care equipment (mowers, etc., >$2,500)	2630	736
General/miscellaneous supplies	2620	618
Media expenses		
Audiovisual		
Equipment purchase (>$2,500)	2220	732
(<$2,500)	2220	652
Equipment repair	2640	430
Supplies (batteries, bulbs, audio/videotapes)	2220	615
Mentor teacher	2212	170
Metal Detectors	2660	xxx
Music (sheet)	1000	619

-N-

Notary dues	2511	810
Notary bond	2511	529

-O-

Oklahoma Parents as Teachers		
Certified teacher	2194	110

-P-

Periodicals (includes professional publications)	xxxx	642
Piano tuning	1000	340
Playground equipment (>$2,500)	4300	739
(<$2,500)		656

xxxx – appropriate function code
xxx – appropriate object code
(s) = appropriate bold code within the series

Postage	2620	530
Publication department expenses		
Equipment purchase	2530	
Less than $2,500		656
More than $2,500		730(s)
General supplies (ink,toner, paper, etc.)	2530	611
Maintenance agreements on equipment	2640	430
Lease purchase of copier	2530	440

-Q-

-R-

Registration for meetings		860
Instructional staff	2213	
Noninstructional staff	2573	
Child Nutrition staff	3180	
Refunds		
Restricted (federal or state money)	xxxx	930
Unrestricted (local money)	xxxx	930
Remodel/renovation (noncapital only in general fund)		
Building improvements (contracted service) (i.e., installing air-conditioning systems, plumbing services, roofing, telephone systems)	4700	450
Report cards (student evaluation)	2240	614
Resale items	3200	
Fund raiser		660
Nonfund raiser		670

-S-

Scholarships (activity, endowment, or gift fund)	2199	880
Smoke detectors	2670	
Less than $2,500		654
More than $2,500		734
Security Guard	2660	
District Employee		120
Contract Services		340
Security Camera	2660	654
Student Handbook (Policy and Procedures)	2530	550
Student travel/transportation	2720	
Reimbursement to another LEA for instructional purposes		511
Reimbursement to parent for instructional purposes		513
Lodging		515
Meals		516

xxxx = appropriate function code

(s) = appropriate bold code within the series

Superintendent		
Housing	2321	199
Vehicle	2321	196
Cell phone - owned by school	2321	530
- owned by individual	2321	115
Surety bonds		
Activity fund custodian	2511	525
Treasurer	2313	525
Deputy clerk	2312	525
-T-		
Technology Services		
Administrative	2580	xxx
Instructional	2230	xxx
Textbooks	1000	
State Adopted		643
Nonstate Adopted		644
Tournament contracts (athletic)	1000 or 2199	
Traffic Cones	2670	618
Transfer tuition	1000	560(s)
Treasurer	2313	
District employee		110 or 120
Contract		310
Truant Officer	2112	
District employee		120
Contract		340
Truant Officer	2112	
District employee		120
Contract		340
-U-		
Uniforms		
Purchase		
Less than $2500		657
Band	1000	
Child nutrition program	3140	
Custodian	2620	
Athletic (curriculum credit allowed)	1000	
More than $2500		737
Band	1000	
Child nutrition program	3140	
Custodian	2620	
Athletic (curriculum credit allowed)	1000	
Cleaning	xxxx	420

xxx = appropriate object code

(s) = appropriate bold code within the series

-V-

Vehicle purchase		760
Buses	2720	
Driver education	1000	
Maintenance director	2620	
Other maintenance vehicles (tractors, trucks, vans)	2630	
Other warehouse vehicles (trucks, mail van)	2520	
Superintendent, deputy, assistant	2321	
Transportation director	2720	
Vocational-agriculture	1000	
Warehouse director	2520	
Vehicle maintenance (not student transportation vehicles)	2650	430

Note: Maintenance and repairs to driver education or vocational agriculture vehicles, use Function 1000 and the appropriate object code. You must also code through program and subject.

Vehicle maintenance (student transportation vehicles)	2740	
Gasoline		625
Diesel		623
Parts for repair & maintenance (includes glass, mirrors, oil, tires)		612
Realignment		430
Replacement of glass (contract service)		430
Replacement of motors		760
Safety inspection stickers		810
Seat repair		430
Vocational Rehabilitation (School-to-Work)	xxxx	
Students receive graduation credit		963
Students don't receive graduation credit		140

-W-

Workbooks	1000	
State Adopted		643
Nonstate Adopted		645

-X-

-Y-

-Z-

xxxx = appropriate function code

JOB CLASS DEFINITIONS

Job Code	Job Classification	USE: Certified/Support/Both
100 Series	**Official – Administrative**	**Certified Only**
108	Instructional Program Director/Coordinator/Consultant	If Support, see Job Code 513
109	Manager	If Support, see Job Code 513
110	Noninstructional Program Director/Cordinator/Consultant	If Support, see Job Code 513
200 Series	**Professional – Educational**	**Both Certified & Support**
208	Student Activity Advisor/ Nonathletic Coach	If Support, see Job Code 407
300 Series	**Professional – Other**	**Both Certified & Support**
301	Accountant (CPA)	If Support, see Job Code 601
315	Computer Systems Analyst	If Support, see Job Code 502
322	Family/Community Support Coordinator	Use for OPAT (Oklahoma Parents as Teachers)
324	Functional Application Support Specialist	If Support, see Job Code 502
333	Nurse Practioner	If Support, see Job Code 507
353	Speech Language Pathologist	
354	Staff Developer/Teacher Trainer	Use for Mentor Teacher Stipend
400 Series	**Paraprofessional**	**Support Only – EXCEPT for Job Classes 409, 414 and 415**
407	Extracurricular Activity Aide	If Certified, see Job Code 208
409	Monitor/Prefect	Both Certified & Support
414	Teaching Assistant	Both Certified & Support
415	Tutor	Both Certified & Support
500 Series	**Technical**	**Support Only**
502	Computer Technician	If Certified, see Job Class 315 or 324
507	Licensed Practical Nurse	If Certified, see Job Class 333
510	Psychometrist	If Certified, see Job Class 205
512	Speech Language Technician	If Certified, see Job Class 353
513	Supervisor	If Certified, see Job Class 108, 109 or 110
600 Series	**Office/Clerical/Support**	**Support Only**
601	Bookkeeping/Accounting/ Auditing/Encumbrance Staff	If Certified, see Job Class 301
614	Records Clerk	Use this for Board Clerk & Minutes Clerk
700 Series	**Crafts and Trades**	**Support Only**
800 Series	**Operative**	**Support Only**
900 Series	**Laborer**	**Support Only**
950 Series	**Service Work**	**Support Only**

OCAS CODING INDEX

Revenue

It is important to note the project reporting codes and sources of revenue for federal programs do not include transferability. If your district has a consolidated application and/or REAPs federal programs, you must refer to the payment voucher for the correct project reporting codes and appropriate sources of revenue.

	Project Reporting Code	Source of Revenue
-A-		
Ad Valorem (Current Year)	000	1110
Ad Valorem (All prior/previous years)	000	1120
Additional Homestead Reimbursement		
(Double Homestead)	000	3610
Admissions (Athletics)	xxx	1810
Admissions (Student Activities)	xxx	1910
Adult Education		
Local Tuition and Fees	000	1210(s)
Matching (from state Legislature)	319	3430
Basic (CFDA #84.002)	731	4611
TANF (through SDE, CFDA #93.558)	735	4613
TANF (through SDVTE, CFDA #93.558)	452	4613
English Literacy/Civics (CFDA #84.002)	732	4611
Workforce Incentive Act (CFDA #17.255)	454	4616
Rehabilitation Services (CFDA #84.126)	456	4617
Rural Health (CFDA #93.241)	457	4618
Advance Placement		3470
Equipment/Materials Grant	368	
Incentive	369	
International Baccalaureate Equipment/Materials	393	
International Baccalaureate Incentive	394	
Vertical Team Grant	396	
Alternative and High Challenge Education		
High Challenge	325	3310
Academies Contract (TACs)	326	3310
Comprehensive School-Based Services	328	3310
Competitive	381	3310
Grant	388	3310
Transfer Fees from other LEAs	000	1246
Arts Council Grant (State)	337	3690
Arts-in-Education Community Network	336	3390

xxx = appropriate project code
(s) = appropriate code within the listed series

Athletics		
Admissions	xxx	1810
Advertising/Programs	xxx	1820
Concessions	xxx	1830
Dues/Memberships	xxx	1840
Fees, Penalties, Fines	xxx	1850
Game Contracts/Guarantees	xxx	1860
State Play-offs Revenue	xxx	1870
Supplies/Materials Sold to Student	xxx	1880
-B-		
Bonds		
Interest	000	1310
Premium on Bonds Sold	000	5111
Accrued Interest on Bond Sales	000	1340
Proceeds from Sale of Original Bonds	000	5112
Bookstore		
Student-Sponsored	xxx	1980
School-Sponsored	000	1450
-C-		
Child Nutrition		
Daily	000 or xxx	
Student Lunches, Breakfasts, à la carte, Special Milk		1710
Adult Meals		1730
Contract Meals		1760
Other (Catering, gifts/donations, rebates)		1790
Federal Sources		
Lunches	763	4710
Breakfasts	764	4720
Special Milk Program	765	4730
Summer Food Program	766	4740
Fresh Fruits and Vegetable Program	768	4760
Child & Adult Care Food Program	769	4750
State Sources	385	
Reimbursement		3710
Matching		3720
Commissions	000 or xxx	1460
Community Education	382	3330
Concession Sales (Student Activities)	xxx	1920
Contract Meals	000	1760

xxx = appropriate project code

County 4-Mill	000	2100
Implement Tax		2100
Manufacturing Tax		2100
In-lieu of		2100
Protest Tax		2100
County Apportionment	000	2200
Custodial Services & Utilities	000	1570
-D-		
Damages to property	000	1530
Dividends on Insurance Policies	000	1320
Donations	000 or xxx	1610
Double Homestead	000	3610
Drivers Education		
State reimbursement	317	3440
Student paid tuition	000 or xxx	1290
Drug Education (CFDA #84.186)	551	4441
-E-		
Education Flexible Benefit Allowance		
In-lieu of benefit (certified)	331	3250
In-lieu of benefit (noncertified)	332	3250
Insurance premium--certified personnel	334	3250
Insurance premium--noncertified personnel	335	3250
-F-		
Farm Implement Stamp	000	3160
Federal Emergency Management Agency (FEMA)	594	4120
Flood Control	770(s)	4162
Forest Reserve Rentals (Bureau of Land Management)	770(s)	4163
Foundation and Salary Incentive Aid	000	3210
-G-		
Great Expectations Summer Institute	318	3414
Gross Production (Oklahoma Tax Commission)	000	3110
-H-		
Homestead Reimbursement (Double)	000	3610

xxx = appropriate project code
(s) = appropriate code within the listed series

-I-		
Impact Aid (Title VIII, CFDA #84.041)		4130
Basic (Fund 11 or 21)	591	
Disabled (Special Education Add-on) (Fund 11)	592	
Building (Section 8007) (Fund 21)	593	
In-Lieu Taxes		
Local	000	1130
Public Housing (Federal)	770(s)	4161
Indian Education (Title VII, CFDA #84.060)	561	4140
Insufficient funds check	See Page 30	
Insurance Loss Recoveries	000	1510
Interest on Investments	000	1310
Interest on Taxes	000	1350
-J-		
Johnson O'Malley (CFDA #15.130)	563 or 564	4550
-K-		
-L-		
Learn & Serve (CFDA #94.004)	781	4685
Lost Textbooks	000 or xxx	1540
-M-		
Media Services	000	1560
Medicaid Reimbursement (CFDA #93.778)	698	4580
Portion to be returned	000	3690
Mentor Teacher	000	3230
Motor Vehicle Collections		
State	000	3120
Tribe	000	1130
Mobile Homes/Manufactured Houses		
Moved into district	000	1110
Yearly tag	000	1130
First time purchase and tag	000	3150
-N-		
-O-		
Oklahoma Parents as Teachers (OPAT)	338	3570

xxx = appropriate project code
(s) = appropriate code within the listed series

-P-		
Professional Development		3411
ADA Basis	311	
Contracts	314	
Stipend	316	
-Q-		
-R-		
Reading Proficiency Act	386	3690
Reading Sufficiency Act	367	3415
Reapportionment (Prior Year Ad Valorem)	000	1120
Rental of Facilities	000 or xxx	1410
Rental of property other than facilities	000 or xxx	1420
Resale		
Carpentry Housing	000	1491
Program Live/Work	000	1492
Industry Training	000	1493
Resale of Property Fund Distribution (County)	000	2300
Rural Electric Cooperative Tax (REA-OK Tax Commission)	000	3130
-S-		
School Dropout Prevention (Title I, Part H, CFDA #84.360)	770(s)	4170
Special Education		
IDEA-B (CFDA #84.027)		4310
Discretionary, Categorical	613	
Project Echo	615	
Flow-Through	621	
Early Intervening Services	623	
Flow-Through, P.L. 108-446, IDEA Part-B, Private Schools	625	
Preschool, P.L. 105-17 (CFDA #84.173)		4340
Basic	641	
Discretionary, Competitive	651	
Head Start Funds to Schools	691	4560
State Arts Council	337	3690
State Land Reimbursement	000	3620
State School Land Earnings	000	3140

xxx = appropriate project code
(s) = appropriate code within the listed series

Student Activity Funds:		
Admissions	xxx	1910
Concessions	xxx	1920
Merchandise Sold (except student store)	xxx	1950
Activity Tickets (gym use, etc.)	xxx	1960
Clubs/Organizations Dues	xxx	1970
Donations	xxx	1970
Student Store	xxx	1980
Other Receipts	xxx	1990
-T-		
Textbooks	333	3420
Title I		
Part A (CFDA #84.010)		4210
Basic	511	
Three-Month	512	
School Support	515	
Federal Academic Achievement Award	517	
Title 1, Part A, Neglected	518	
Accountability	519	
Part C (CFDA #84.011)		4230
Migrant Education	521	
Part D (CFDA #84.013)		4230
Neglected, Delinquent, IASA	531	
Local Delinquent	532	
Part H (CFDA #84.360)		
School Dropout Prevention	770(s)	4170
Title II, Highly Qualified Teachers and Principals		
Part A, Training and Recruiting (CFDA #84.367)	541	4271
Part B, Mathematics and Science (CFDA #84.366)	542	4273
Part D, Education through Technology (CFDA #84.318X)	546 or 548	4272
Title III, Language Instruction		
Part A (CFDA #84.365)		4281
Immigrant Education	571	
English Language Acquisition	572	
Part B, Improving Language Instruction	578	4282
Title IV, 21st Century Schools		
Part B, Community Learning Centers (CFDA #84.287)	553	4443
Special Projects	554	
Title V, Promoting Informed Parental Choice and Innovative		
Part B, Public Charter Schools (CFDA #84.282)	558	4462
Title VI, Rural Education Initiative		
Part B, REAP (Use appropriate source on payment voucher)	586	
Subpart 1, Small, Rural School Achievement (CFDA #84.358A)	588	4180
Subpart 2, Rural and Low-Income (CFDA #84.358B)	587	4470

xxx = appropriate project code
(s) = appropriate code within the listed series

Title VII (See Indian Education)		
Title VIII (See Impact Aid)		
Title X, Part C, Homeless Children Education (CFDA #84.196)	596	4480
Tobacco Use Prevention and Cessation Program	397	3690
-U-		
-V-		
Vehicle Tax Stamp	000	3150
VISION Technology Training for Teachers	395	3690
Vocational Rehabilitation (School-To-Work) (CFDA #84.126)	456	4617
-W-		
-X-		
-Y-		
-Z-		