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 73105-4199, 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.

This publication, printed by the Oklahoma State Department of Education, is issued by the Oklahoma State Department of Education as authorized by 70 O.S. § 3-104. Twenty Five (25) copies have been printed at a cost of $31.75. Copies have been deposited with the Publication Clearinghouse of the Oklahoma Department of Libraries. July 2019.
FISCAL YEAR DIMENSIONS

Summary of Fiscal Year Dimensions:

1. FY 2015-16
2. FY 2016-17
3. FY 2017-18
4. FY 2018-19
5. FY 2019-20

Fiscal year (FY) denotes a twelve-month period of time, from July 1 through June 30, within the municipal operations. The term begins at the beginning of the applicable calendar year, e.g., July 1, 2015, would be coded 15-1. The terminal digit of the applicable year designates the code; e.g., year 2019-20 would be coded 0.
**SAMPLE**

**FEDERAL PROGRAM**

**SUMMARY EXPENDITURE REPORT**

**Code:**

<table>
<thead>
<tr>
<th>County</th>
<th>District</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Fund:** 31

- **FY 20**
- **Fiscal Year**
- **Budgeted**

**No. 511**

**Amount of Approved (budgeted) Project:** $600,000.00

---

By signing this report, I certify to the best of my knowledge and belief that the report is true, complete and accurate and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award. I am aware that any false, fictitious, or fraudulent information or the omission of any material fact, may subject me to criminal civil or administrative penalties for fraud, false statements, false claims or otherwise. 2 CFR 200.415

**Signature:**

(Chief Executive Officer/Ambiguous Representative)

**Date:**

---

**Reporting Period:**

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

**Beginning Approved (Budgeted) Balance:** $600,000.00

<table>
<thead>
<tr>
<th>Function Description</th>
<th>Object Description</th>
<th>Function Code</th>
<th>Object Code</th>
<th>Site Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>Pers Svc-Salary</td>
<td>1000</td>
<td>100</td>
<td>705**</td>
</tr>
<tr>
<td></td>
<td>Pers Svc-Emp Benefits</td>
<td>1000</td>
<td>200</td>
<td>610**</td>
</tr>
<tr>
<td>Instruction</td>
<td>Supplies &amp; Materials</td>
<td>1005</td>
<td>600</td>
<td>105**</td>
</tr>
<tr>
<td>Improvement of Instruction</td>
<td>Other Purchases</td>
<td>7210</td>
<td>500</td>
<td>505**</td>
</tr>
<tr>
<td>Indirect Cost Entitlement</td>
<td>Other Uses of Funds</td>
<td>5000</td>
<td>900</td>
<td>050**</td>
</tr>
</tbody>
</table>

**Amount Paid**

- $10,412.54
- $31,253.79
- $789.90
- $858.02
- $1,000.00

**TOTAL (of all pages):** $144,364.85

**ENDING APPROVED BALANCE:** $255,695.15
<table>
<thead>
<tr>
<th>Fund Dimension Definitions</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 <strong>GENERAL FUNDS.</strong> Account for all financial resources of the local educational agency (LEA) except those required to be accounted for in another fund.</td>
</tr>
<tr>
<td>11 <strong>General Fund</strong> <em>(For Operations).</em> The general fund of any school district is hereby defined as a current expense fund, as defined in 70 O.S. § 1-117.</td>
</tr>
<tr>
<td>12 <strong>Cooperative Fund</strong> <em>(For Cooperative Programs).</em> The Co-op fund is hereby defined as a current expense fund, as defined in 70 O.S. § 5-117.</td>
</tr>
<tr>
<td>20 <strong>SPECIAL REVENUE FUNDS.</strong> Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.</td>
</tr>
<tr>
<td>21 <strong>Building Fund.</strong> The building fund of any school district shall consist of all monies derived from the proceeds of a building fund levy, voted by the people of a school district, not to exceed five mills in any year, as defined in 70 O.S. § 1-118.</td>
</tr>
<tr>
<td>22 <strong>Special Building Fund (55F052, Mid-Del Schools only).</strong></td>
</tr>
<tr>
<td>23 <strong>Child Nutrition Programs Fund.</strong> Title 70 O.S. § 5-158 states that state, federal, and local collections for child nutrition monies may be placed in a governmental budget account that will be administered through your school district treasurer and appropriated separately from all other appropriated funds. The beginning fund balance each year, combined with all actual revenues including collected and estimated revenues, must be appropriated before being expended. Purchase orders shall be issued against available appropriations, and once goods or services have been received, either payable or nonpayable warrants shall be issued in payment of all purchase orders.</td>
</tr>
<tr>
<td>24 <strong>Special Building Fund (55I052, Mid-Del Schools only).</strong></td>
</tr>
<tr>
<td>25 <strong>Municipal/County Tax Levy.</strong> Money derived from special sales tax on behalf of the school district. These funds are to be kept separate and expended only for those items addressed in the tax levy agreement.</td>
</tr>
</tbody>
</table>

**Policies & Procedures**


Federal Programs Claims Procedures

<table>
<thead>
<tr>
<th>Contact Information and Links</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Office of Family and Community Engagement</strong></td>
</tr>
<tr>
<td>Main Office Number: (405) 522-6225</td>
</tr>
<tr>
<td>Webpage: <a href="http://sde.ok.gov/sde/21cclc">http://sde.ok.gov/sde/21cclc</a></td>
</tr>
<tr>
<td><strong>Office of Federal Programs</strong></td>
</tr>
<tr>
<td>Main Office Number: (405) 521-2846</td>
</tr>
<tr>
<td>Webpage: <a href="http://sde.ok.gov/sde/federal-programs">http://sde.ok.gov/sde/federal-programs</a></td>
</tr>
<tr>
<td><strong>Office of Financial Accounting</strong></td>
</tr>
<tr>
<td>Main Office Number: (405) 521-2517</td>
</tr>
<tr>
<td><strong>Office of School Support and Improvement</strong></td>
</tr>
<tr>
<td>Main Office Number: (405) 522-0140</td>
</tr>
<tr>
<td>Webpage: <a href="http://sde.ok.gov/sde/school-improvement">http://sde.ok.gov/sde/school-improvement</a></td>
</tr>
<tr>
<td><strong>Office of Special Education</strong></td>
</tr>
<tr>
<td>Main Office Number: (405) 521-3351</td>
</tr>
<tr>
<td>Webpage: <a href="http://sde.ok.gov/sde/special-education">http://sde.ok.gov/sde/special-education</a></td>
</tr>
</tbody>
</table>
26th Childcare and Limited Services for Children. Community lunch and childcare services contracted through Department of Human Services. Does not include childcare before or after school by 21st Century grants or Child Nutrition funds.

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

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

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

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

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

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

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

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

42* Other Objects

Policies & Procedures
Object Code 500 – Other Purchased Services

- All invoices for purchase of services, other than travel, must be attached.
- All travel expenses such as hotel, airfare, per diem, real-time expenses related to professional development activities must be accompanied by the registration invoice/agenda with participant names which will list the name of the activity and all the participants' names.

  - If airfare/hotel/per diem/real-time expenses are paid in the same month as the registration fee, the registration invoice will suffice as documentation.
  - If the airfare/hotel/per diem/real-time expenses are paid on a different claim, the registration invoice/agenda with participant names must be submitted again with the new claim for the month these expenses are claimed.

- "Real-time" expenses such as per diem/meals & incidentals, luggage fees, taxi, airport fees, etc., cannot be paid in advance.
- Transportation expenses such as taxis, Lyft/Uber, subway/trolley/bus fare related to professional development activities are allowable from the airport to the hotel/conference facility only.

Note:

- Alcohol, gum, candy, snacks, souvenirs, jewelry, and personal expenses are not allowable and will not be reimbursed.
- Transportation expenses to restaurants, shopping, and entertainment areas are not allowable and will not be reimbursed.

Object Code 600 – Supplies

- All invoices and receipts for supplies must be attached.
- Itemized warranties that exceed one year are not allowable.
- Licenses and subscriptions must take place in the fiscal year funded to be allowable for reimbursement.

  - See General Fund definition in School Laws of Oklahoma, Section 22, subsection A (70-1-117).
  - It is recommended that LEAs work with their vendors to ensure that all annual licenses and subscriptions intended for reimbursement with federal funds are from July 1st to June 30th.

- Title I light snack purchases for parent-involvement activities must be accompanied by an agenda.

  - The purpose of the agenda is to verify that the parental involvement activity is an allowable educational event versus an event with no educational/academic content.
  - It is recommended that LEAs check with the specific program as other federal programs, such as Striving Readers, 21st CCLC, and School Improvement do not allow the reimbursement of any food purchases.

Note:

- Gift cards/gift certificates expenditures are not allowable and will not be reimbursed.

---

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

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

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

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

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

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

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

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

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

- All school district personnel must be listed on the School Personnel Records (SPR) and if applicable, verified on the GMS Personnel Page, to determine if they are allowed to be paid with federal funds.
  - The validation process will be performed after the accreditation report is certified.
  - Non-district applicants for the Title IV, Part B – 21st CCLC grant program will not enter information into SPR.
- Stipends and tutor pay must be for allowable services and allowable personnel who perform direct services to the specific federal program.
  - These payments must be listed in SPR by the end of each fiscal year.
  - Tutors should be coded to Object 139.
  - LEAs must include timesheets or other appropriate documentation for the reimbursement of tutor pay if not listed in SPR at the time of the claim.
- Stipends for professional development activities that required a paid registration, including but not limited to conferences, seminars, and workshops, must be accompanied by the registration invoice which includes the name of the professional development and participants names.
- Stipends for professional development activities that did not require registration will need to include an agenda and the names of participants.
  - It is recommended that LEAs check with the specific program regarding allowable job codes.

<table>
<thead>
<tr>
<th>Job Code</th>
<th>Description</th>
<th>Supporting Documentation Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>210</td>
<td>Teacher</td>
<td>No</td>
</tr>
<tr>
<td>207</td>
<td>Remedial Specialist</td>
<td>No</td>
</tr>
<tr>
<td>211</td>
<td>Teacher-Trainer</td>
<td>No (regular day) Yes (extended day)</td>
</tr>
<tr>
<td>322</td>
<td>Family/Community Support Coordinator</td>
<td>No (regular day) Yes (extended day)</td>
</tr>
<tr>
<td>352</td>
<td>Social Worker</td>
<td>Yes</td>
</tr>
<tr>
<td>413</td>
<td>Teacher Aide</td>
<td>No (regular day) Yes (extended day)</td>
</tr>
<tr>
<td>414</td>
<td>Paraprofessional</td>
<td>No (regular day) Yes (extended day)</td>
</tr>
<tr>
<td>415</td>
<td>Tutor</td>
<td>No (if in SPR) Yes (if not in SPR)</td>
</tr>
</tbody>
</table>

Object Code 200 – Personnel Services - Benefits
- No supporting documentation is required.

Object Code 300 – Contracted Services
- All invoices for contract services rendered must be attached.
  - A copy of each contract (or purchase order, if PO is used as contract) must be attached.

Object Code 400 – Purchased Property Services
- All invoices for property services must be attached.
Expenditures reported by site Section 644, subsection B, (62-310.8). See also OAC 25-5-2.

Visa/Holiday Inn

Function/Object codes match description on Summary and Detailed expenditure reports.

Expenditures are allowable according to OCAS Manual.

Function codes 5400, 2330, & 5500 may not exceed the budgeted amount.

Expenditures must match approved program activities.

Claim Amount

Project Code

Fiscal year

Date range

Summary page matches information entered in GMS:

Administrative Leadership Grant.

308* Teacher Leader Effectiveness (TLE).

Funds received for high performing/progress school program.

Administrative Leadership Grant.

307* Administrative Leadership Grant.

Funds received by the LEA for the TLE.

306* Grants.

Funds for leadership training of administrators in schools and districts.

305* Non-Court Judgment Contract Settlements.

Funds received for a contractual agreement between an employee and the school district.

304* Project Report

LEA to school districts who improved student learning, school culture and professional growth.

303* Support Services.

Project Report

Funds received from a philanthropic foundation, private contributor or the Federal government.

302* Salary and Wages.

Money received from a philanthropic foundation, private contributor or the Federal government.

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

300 SERIES

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

399* Gifts and Endowments.

Funds may not exceed the budgeted amount.

398* Unallocated

The principal must remain intact.

397* Function/Object Codes.

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

099* Support Services.

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

Supporting documents should be uploaded in the same order as the expenditures appear in the project report.

Supporting documents must be in PDF format to upload in GMS.

Scanned images must be clear and legible.

The Purchase Order Date (that appears on the Detailed Expenditure Report) must be before the warrant date. Since these funds are unlikely to include restricted and categorical funds with which this dimension is essentially concerned, codes 001-199 have been reserved for this purpose.

LEAs are encouraged to contact the program office with specific coding questions. A current version of this manual can be found on the OSDE Financial Accounting website.
310 STATE AID—CATEGORICAL

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

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

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

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

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

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

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

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

320 STATE AID—COMPETITIVE GRANTS

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

330 STATE AID—COMPETITIVE GRANTS AND/OR CATEGORICAL

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

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

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

JOINT FEDERAL PROGRAMS CLAIMS PROCEDURES

Claim Deadlines

- There will be no budget revisions made to the Fiscal Year applications after June 30th.
  - Expenditures that are claimed, but are not reflected in the budget application after this date, must be removed from the claim and will not be reimbursed.

- June 1st is the last day for LEAs to file a payable claim with OSDE, to guarantee LEA receives payment by June 30th.
- August 1st is the last day for LEAs to file a payable claim with OSDE for the Fiscal Year.
  - The Oklahoma Administrative Code does not contemplate or allow for late claim submissions.
  - Payment of late claims submitted after August 1st is subject to the approval of the State Board of Education.
- Final Fiscal Year closeout procedures must be completed by September 1st.

Note: ✓ Deadlines that fall on a weekend or national holiday will be moved to the next business day.

Carryover

Subgrants of federal funds to LEAs are available for obligation for two state fiscal years (27 months). Allocations to LEAs for the first fiscal year (12 months) must be obligated as current year funds. Any balance of the first year funds unobligated by June 30th will remain available as first year carryover for a second fiscal year (12 months). Any balance of the first year carryover funds unobligated by June 30th will remain available as second year carryover until September 30th (3 months).

- Competitive Federal Subgrants, such as 21st Century, Striving Readers, and School Improvement Grant 1003(g), have program specific guidance that allows for alternative carryover timelines.
- Title I Part A also has program specific carryover limitations.
- It is recommended that LEAs check with the specific program for detailed carryover information.

GMS Reimbursement Request

- Information in the GMS system should match the information on the Summary Expenditure Report produced by the LEAs local cost accounting system.
- Indirect costs cannot exceed allowable maximum per claim and can only be claimed based on the direct costs for each reporting period.
- The LEA is required to attach Summary and Detail Expenditure Reports and supporting documentation.
  - The Office of Federal Programs requires expenditure reports to include site level expenditures.
- Claims should be reviewed by LEAs for accuracy and allowability before being submitted to OSDE.

DUNS/SAMS

- The SAM entity record expiration date must be current in order to receive reimbursement.
  - If expired, a copy of the new SAM entity record must be uploaded with next claim submitted for each federal program.
- It is recommended that LEAs renew the DUNS number as close to July 1st as possible, to ensure that it does not expire during the current fiscal year.
### Systems Changing Oklahoma Reading Expectations (SCORE)
Funds awarded to school districts to improve literacy rates at the elementary level.

### Data Leaders Grant
Funds to provide participating districts in the OKED Dashboard Pilot Project.

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

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

- **Child Nutrition Program.** Restricted state match for the operation of the lunch and breakfast programs, and the snack program.
- **Reading Proficiency Act.**
- **Alternative Education Grants.**
- **Public School Classroom Support Grant**

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

- **Charter School Incentive Grant.**
- **Student Tracking and Reporting Pilot (STAR).**
- **Advanced Placement Vertical Team Grant.**
- **Oklahoma Tobacco Use Prevention and Cessation Program.** (Through the State Department of Education).
- **Academic Achievement Awards.** Awarded through the Oklahoma State Department of Education to certified personnel.

### VOCATIONAL AND TECHNICAL EDUCATION

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

#### 410 VOCATIONAL AND TECHNICAL EDUCATION.

- **Comprehensive Secondary Programs.** Funds for instructional activities offered in the comprehensive secondary school designed primarily to prepare and train students in one or more semiskilled, skilled, or technical occupations.
- **Vocational Programs Assistance Grants.** Funds for the additional cost of operating the vocational program including purchase of equipment, instructional supplies, and staff development.
- **Local Directors.** Funds for administration of vocational programs.
- **Bid Assistance Center.** State match funds related to activities that assist business and industry in obtaining government contracts.

### JOINT FEDERAL PROGRAMS CLAIMS PROCEDURES

<table>
<thead>
<tr>
<th>Title</th>
<th>Project Numbers</th>
<th>Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title IV, Part B - 21st Century Community Learning Centers</td>
<td>Project 553, 554</td>
<td>Office of Family &amp; Community Engagement</td>
</tr>
<tr>
<td>Title I, Part A</td>
<td>Project 511</td>
<td></td>
</tr>
<tr>
<td>Title I, Part A – Neglected</td>
<td>Project 518</td>
<td></td>
</tr>
<tr>
<td>Title I, Part C – Migrant</td>
<td>Project 521</td>
<td></td>
</tr>
<tr>
<td>Title I, Part D Subpart 1 – Delinquent LEAs</td>
<td>Project 531</td>
<td></td>
</tr>
<tr>
<td>Title I, Part D Subpart 2 – Delinquent LEAs</td>
<td>Project 532</td>
<td></td>
</tr>
<tr>
<td>Title II, Part A – Preparing, Training, and Recruiting High-Quality Teachers, Principals, and Other School Leaders</td>
<td>Project 541</td>
<td></td>
</tr>
<tr>
<td>Title II, Part B – Math and Science Partnership</td>
<td>Project 542, 544, 545</td>
<td></td>
</tr>
<tr>
<td>Title III, Part A – English Learners</td>
<td>Project 572</td>
<td></td>
</tr>
<tr>
<td>Title III, Part A – Immigrant</td>
<td>Project 571</td>
<td></td>
</tr>
<tr>
<td>Title IV, Part A – Student Support and Academic Enrichment Formula Grant</td>
<td>Project 552</td>
<td></td>
</tr>
<tr>
<td>Title V, Part B – REAP Flex Authority</td>
<td>Project 586</td>
<td></td>
</tr>
<tr>
<td>Title V, Part B, Subpart 2 – Rural and Low Income Schools</td>
<td>Project 587</td>
<td></td>
</tr>
<tr>
<td>Title IXA – Homeless Children and Youths</td>
<td>Project 596</td>
<td></td>
</tr>
<tr>
<td>Schoolwide Consolidation of Federal Funds or Consolidated Administrative Costs (CAC)</td>
<td>Project 785, 786</td>
<td></td>
</tr>
<tr>
<td>Title I, Part A – School Improvement</td>
<td>Project 515</td>
<td></td>
</tr>
<tr>
<td>School Improvement Grant (SIG) Project</td>
<td>Project 503, 504, 516, 519, 537</td>
<td></td>
</tr>
<tr>
<td>Title I, Part E, Oklahoma Striving Readers Comprehensive Literacy Initiative</td>
<td>Project 538</td>
<td></td>
</tr>
<tr>
<td>IDEA Flow Through Funds</td>
<td>Project 621, 623, 625, 626, 627</td>
<td></td>
</tr>
<tr>
<td>Preschool Ages 3-5</td>
<td>641, 642</td>
<td></td>
</tr>
</tbody>
</table>

The purpose of this document is to provide Local Education Agencies (LEAs) with comprehensive claims procedures to assist them in preparing claims for submission to the Oklahoma State Department of Education (OSDE).
### ADULT TRAINING.

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

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

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

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

### OTHER VOCATIONAL JOB TRAINING GRANTS.

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

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

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

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

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

### OTHER CAREER TECHNOLOGY SERIES.

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

**462** Youth Apprenticeship.

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

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

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

**466** Youth Offender Grant.

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

**469** Oklahoma Education Lottery Fund.

### STUDENT AID, HSTW AND OHLAP SERIES.

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

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

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

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

---

**OKLAHOMA STATE DEPARTMENT OF EDUCATION**

**INDIRECT COST RATE CALCULATION**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Cost Pool Expenditures</td>
<td>$ ________</td>
</tr>
<tr>
<td>Funds 11-40 Minus 41 Functions 1000 – 4700 and 5500</td>
<td>$ ________</td>
</tr>
<tr>
<td>Central Services</td>
<td>$ ________</td>
</tr>
<tr>
<td>Function 2500 series Exclude 2500 with Job Class 107</td>
<td>$ ________</td>
</tr>
<tr>
<td>TOTAL INDIRECT EXPENDITURES:</td>
<td>$ ________</td>
</tr>
<tr>
<td>Instruction Function 1000</td>
<td>$ ________</td>
</tr>
<tr>
<td>Plus Support Function 2000 series Minus 2500 series (except 2511 job Class 107)</td>
<td>$ ________</td>
</tr>
<tr>
<td>Plus Non-instruction Function 3000 series</td>
<td>$ ________</td>
</tr>
<tr>
<td>Plus Facilities Function 4000 series</td>
<td>$ ________</td>
</tr>
<tr>
<td>Plus Private Schools Function 5500</td>
<td>$ ________</td>
</tr>
<tr>
<td>Minus Capital Outlay/Equipment/Debt Service/Fines/Penalties</td>
<td>$ ________</td>
</tr>
<tr>
<td>All Function with Object 440 and 700 series, 820-840, 881, 890, 900 series (Management Organization object codes 377, 378, 393-396)</td>
<td>$ ________</td>
</tr>
<tr>
<td>TOTAL OTHER EXPENDITURES:</td>
<td>$ ________</td>
</tr>
<tr>
<td>Central Services – Other Expenditures Less 10 percent (10%) for Predetermined Rate</td>
<td>$ ________</td>
</tr>
<tr>
<td>INDIRECT COST RATE FOR FISCAL YEAR ______:</td>
<td>% ______</td>
</tr>
</tbody>
</table>

---

**Policies & Procedures**
<table>
<thead>
<tr>
<th>Funds 11-60, &amp; 81-86</th>
<th>Functions 1000-5100</th>
<th>Object Codes 100-899- &amp; 930</th>
</tr>
</thead>
</table>

**Total LEA’s Special Ed Child Count in FY 2019 (Oct 1)**

The total minimum amount of fund the LEA must spend for the education of children with disabilities enrolled in the LEA’s schools before using IDEA Part B funds in FY 1 (current year October 1 Special Ed child count X prior year PPE).

**State & Local Expenditures (Project Codes 000-419, 469 and 800)**

**Federal Expenditures (Project Codes 420-468, 470-799)**

**Total Expenditures**

Minus Capital Expenditures (Object Code 450 Series & 700 Series)

(For Management Organizations Object Codes 379, 393-396 Minus Debt Services (Function Code 5100)

**Total Net Expenditures**

**Deductions:**

- IDEA, Part B (Project Codes 613-642)
- Title I, Part A (Project Codes 511-519)
- Title III, Part A & B (Project Codes 571-572)
- State/Local Title I, Part A, and Title III, Part A & B (program code 410, 424-429)
- State/Local Special Education (Program Codes 239)      
- Total Deductions

**Total Expenditures Less Deductions**

**Current Year ADM**

**Total Expenditures Divided by ADM**

**Other Expenditures for the Education of Children with Disabilities**

**Total Spent on Special Ed Students**

**Difference**

Total minimum amount of funds the LEA must spend for the education of children with disabilities enrolled in the LEA’s schools before using IDEA Part B funds in FY2020.

(Current Year October 1 Special Education County X PPE)

Expenditures coded to site code 050 are divided by ADM and distributed by the amounts listed in the elementary and secondary columns.
500—700 SERIES—FEDERAL PROGRAMS

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

500 SERIES—EVERY STUDENT SUCCEEDS ACT (ESSA)

501 TITLE I—IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED

502* School Improvement Grants (SIG). (CFDA Number 84.377A)

503* School Improvement Grants (SIG). Cohort V. (CFDA Number 84.377A)

504* School Improvement Grants (SIG). Cohort VI. (CFDA Number 84.377A)

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

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

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

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

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

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

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

FEDERAL COMPLIANCE
OKLAHOMA STATE DEPARTMENT OF EDUCATION
MAINTENANCE OF EFFORT CALCULATION
SPECIAL EDUCATION

Total Expenditures:
- Funds 11 through 60 (excluding 12 and 41)
- Functions 1000 through 3200 (excluding 1500)
- Objects 100 through 899 (excluding 900 series)

Special Education:
- Expenditure Programs 239,
  Project Reporting Codes:
  - 000-300 and 302-399, 591 and 698

Child Count:
- Current year from Special Education files.
  Example: Fiscal Year 2019 will pull the October 1, 2018 child count.

50 Percent Rule:
- 50 percent of an allocation increase can be treated as local funds.
  Example: An allocation increased from $100,000 to $140,000. 50 percent of $40,000 ($20,000) can be treated as local funds.

Funds must meet or exceed prior year costs by 100 percent in order to meet Maintenance of Effort.

FY 2015 NEW REGULATION

IDEA section 613 (a) (2) (A) (iii) and 34 CFR § 300.203

The level of effort a local education agency must meet under section 613 (a) (2) (A) (iii) of IDEA, in the year after it fails to maintain effort is the level of effort that would have been required in the absence of that failure and not the LEA’s reduced level of expenditures.

Under this provision, if an LEA failed to maintain effort in 2017-2018, the level of effort that the LEA must maintain in 2018-2019 is the level of effort that it would have been required in 2017-2018 in the absence of that failure, and not the LEA’s reduced level of Expenditures in 2017-2018.
FEDERAL COMPLIANCE
OKLAHOMA STATE DEPARTMENT OF EDUCATION
MAINTENANCE OF EFFORT CALCULATION
EVERY STUDENT SUCCEDS ACT
FY 2019-20
Average Daily Attendance
(Total Expenditures:
Funds 11 through 60 (excluding 12 and 41), Plus COOP Inputs
Functions 1000 through 3200 (excluding 1500)
Objects 100 through 899 and object code 930
Deductions:
Adult Education Non Federal Expenditure Program 500 Series
Community Services Non Federal Expenditure Program 600 Series
Capital Outlay Non Federal Expenditure Object 393-396, 700 Series
Payment to LEAs Non Federal Expenditure Object 561
Federal Funds Expenditure Project: 421-429, 456, 500 -799
plus Cooperative Funds for cooperative members.
(Exclude project codes 591, 592 & 698)
Student Activities Sources of Revenue 1800 and 1900 Series
Less Deductions $
Inputs:
Teacher Retirement Provided by the Teacher Retirement System
(Coordinated by the state)
Career Tech Provided by the Oklahoma Department of Career Technology
Education based on the number of students served.
Co-op Funds Non Federal Proration Amount for Members of Cooperatives
as provided by the LEA of the cooperative.
Plus Inputs$
Current Expenditures: $
The amount of local funds to be matched for year to year.

(The federal government allows three different ways to calculate Maintenance of Effort for the Every Student Succeeds Act. Your school district meets Maintenance of Effort on either your average daily attendance [ADA] or your enrollment or expenditures based on the 90 percent rule.)
TITLE VI—INDIAN, NATIVE HAWAIIAN, AND ALASKA NATIVE EDUCATION.

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

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

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

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

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

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

TITLE V—FLEXIBILITY AND ACCOUNTABILITY.

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

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

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

IN LIEU FUNDS (FEDERAL DIRECT).

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

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

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

Title 74, Section 85.22. Notarized Sworn Statement Attached to Competitive Bid.

Any competitive bid submitted to the State of Oklahoma or contract executed by the state for goods or services in excess of Five Thousand Dollars ($5,000.00) shall contain a certification, which shall be in substantially the following form

A. For purposes of competitive bids, I certify:

1. I am the duly authorized agent of _____________, the bidder submitting the competitive bid which is attached to this statement, for the purpose of certifying the facts pertaining to the existence of collusion among bidders and between bidders and state officials or employees, as well as facts pertaining to the giving or offering of things of value to government personnel in return for special consideration in the letting of any contract pursuant to the bid to which this statement is attached.

2. I am fully aware of the facts and circumstances surrounding the making of the bid to which this statement is attached and have been personally and directly involved in the proceedings leading to the submission of such bid; and

3. Neither the bidder nor anyone subject to the bidder's direction or control has been a party:

a. to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding,

b. to any collusion with any state official or employee as to quantity, quality or price in the prospective contract, or as to any other terms of such prospective contract,

c. in any discussions between bidders and any state official concerning exchange of money or other thing of value for special consideration in the letting of a contract, nor

d. to any collusion with any state agency or political subdivision official or employee as to create a sole-source acquisition in contradiction to Section 2.85.45j.1 of this title.

B. I certify, if awarded the contract, whether competitively bid or not, neither the contractor nor anyone subject to the contractor's direction or control has paid, given or donated or agreed to pay, give or donate to any officer or employee of the State of Oklahoma any money or other thing of value, either directly or indirectly, in procuring the contract to which this statement is attached.

Certified this ______ day of___________ 20__.
Nothing in the Public Competitive Bidding Act of 1974 shall be construed to prohibit a school district from erecting a building or making improvements on a force account basis. Contracts between a state agency and a school district for the construction of a public improvement where funds are utilized which are furnished by an agency of the United States Government shall be awarded to the lowest responsible bidder or bidders in the same manner as contracts between a state agency and a school district for the construction of a public improvement where funds are utilized which are furnished by a state agency of the United States Government.

The term "force account" means the purchase of necessary materials, and the employment of necessary workmen, by the school district itself, rather than entering into a contract with a builder or other contractor to construct the building or other improvement.

Addition to school building may be constructed from proceeds of bond issue on a force account basis, without a contractor or an architect.

The term "force account" means the erecting of a building or the making of an improvement on district property by the use of the district's own employees, purchasing its own materials and leasing the necessary equipment all under the supervision of the district.

The remainder of the project may be bid as a public construction contract under the applicable provisions of the Public Competitive Bidding Act of 1974.
Colleges, 934 P.2d 335 (Okla. 1997)

This code is reserved for prior year federal fund reimbursement on revenue written bid upon notice of open competitive bidding. A purchasing cooperative and its affiliated contractors shall not be allowed to bid on any public construction contract exceeding Two Thousand Five Hundred Dollars ($2,500.00) unless the purchasing cooperative and its affiliated contractors have complied with all of the provisions of the Public Competitive Bidding Act of 1974, including submission of a written bid upon notice of competitive bidding.

Healthier US School Challenge (HUSSC)

SDE pass through grant funds to purchase equipment to serve healthier meals at schools that meet the updated meal patterns, with emphasis on serving more fruits and vegetables. Twenty-five Thousand Dollars ($25,000.00) may be negotiated with a qualified contractor. Work may be commenced in accordance with the purchasing policies of the public agency.

JAVITS (Jacob K. Javits) Gifted & Talented Students Education Programs - Project Report

(CFDA Number 93.243)

Title 61, Section 103. Competitive Bidding Required.

A school district must comply with the requirements of the Public Competitive Bidding Act in a purchase contract for a construction, improvement, or concession for the purpose of making any public improvements or constructing any public building or making repairs to the same for Fifty Thousand Dollars ($50,000.00) shall be let and awarded to the lowest responsible bidder, by open competitive bidding after solicitation for sealed bids, in accordance with the provisions of the Public Competitive Bidding Act of 1974.

Rentals, Sub-marginal Lands, Early Reading First, Improving Literacy Through School Nutrition, Physical Activity and the Management of Chronic Conditions in Elementary and Secondary Schools

Project Report

(CFDA Number 10.558)

U.S. Department of Education. Code GOALS 2000, Flood Control, Forest Reserve

Multi-Use Roof (MUR) - Project Report

(CFDA Number 10.582)

Stop School Violence Prevention and Mental Health Training

(CFDA Number 93.981)

School Bond Reform

(CFDA Number 93.982)

Learn and Serve America, School-Based Programs.

(CFDA Number 94.004)

Joints (Joints) of aluminum or fiberglass support structure – Parts to be shipped to site

(CFDA Number 94.005)

Joints (Joints) of aluminum or fiberglass support structure – Parts to be shipped to site

(CFDA Number 94.006)

Learn and Serve America, School-Based Programs.

(CFDA Number 94.007)

Joints (Joints) of aluminum or fiberglass support structure – Parts to be shipped to site

(CFDA Number 94.008)
WHEN REPORTING TO THE STATE DEPARTMENT OF EDUCATION, ALL CODES 801-998 MUST BE ROLLED UP TO 800.*

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

To only be used with Fund 60.

800 SERIES—ACTIVITY SUBACCOUNTS

800 SERIES—ACTIVITY SUBACCOUNTS

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

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

To only be used with Fund 60.

800 SERIES—ACTIVITY SUBACCOUNTS

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

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

To only be used with Fund 60.

800 SERIES—ACTIVITY SUBACCOUNTS

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

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

To only be used with Fund 60.
TOTAL NEW COLLECTIONS FOR YOUR SCHOOL DISTRICT

$1,593,631.00

GFB EXAMPLE NUMBER 1

The amount of allowable GFB carryover for this example would be 35%:

$557,771.00

(Line D $1,593,631 x 35% = $557,771)

Subtract Fund Balance (Line C)

$327,399.00

Note: This example district has NOT exceeded the allowable carryover (Line F).

GFB EXAMPLE NUMBER 2

Amount of allowable GFB carryover at 35%:

$557,771.00

IF the amount of Fund Balance on Line C was $657,399:

$99,628.00

Amount of General Fund Balance Penalty BEFORE any deductions/exclusions:

District exceeds GFB allowable by:

$99,628.00


(Sources of Revenue: 4000 Series, 1610, and 1640):

$50,000.00

2. Subtract “FEMA” exclusion:

$-

3. Subtract “Change in State Aid Factors” exclusion:

$200.00

4. Subtract “Gross Production” exclusion:

$24,000.00

5. Subtract “Sales Tax Levied by Municipality” exclusion (11 O.S. 22-159):

$25,000.00

IF APPLICABLE, other exclusions may apply (see exclusion verbiage on preceding pages):

6. Annexation or Consolidation exclusion:

7. Decision of State Board of Education—District does not receive Foundation Aid and/or Salary Incentive Aid; loss of more than 40% of remaining State Aid:

AMOUNT OF APPROXIMATE GENERAL FUND BALANCE PENALTY:

$428.00

Note: Legislation in 70 O.S. § 18-200.1 allows a school district to exceed the allowable percentage of carryover for two (2) consecutive years before a General Fund Balance penalty is assessed. However, we encourage you to annually keep your carryover amount within the allowable percentage in law.

If calculating the General Fund Balance penalty for the 2018-19 school year (ending June 30, 2019), increase the examples’ detailed information by one (1) year.

Policies & Procedures

OPERATIONAL UNIT DIMENSIONS

Do not assign new codes. If you need a new site code, contact the Accreditation Section of the State Department of Education at (405) 521-3333.

001–099 Series The following are standard operational unit codes to be used by ALL districts when districtwide expenditures are incurred. The codes apply only to DISTRICTWIDE transactions.

DIAMETER OF THE OPERATIONAL UNIT

-Do not assign new codes. If you need a new site code, contact the Accreditation Section of the State Department of Education at (405) 521-3333.

CHARTER SCHOOLS

### Schedule 2--Revenue and Expenditures

<table>
<thead>
<tr>
<th>Example</th>
<th>Your District</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A</strong></td>
<td><strong>B</strong></td>
</tr>
<tr>
<td><strong>REVENUE:</strong></td>
<td><strong>TOTAL REVENUE</strong></td>
</tr>
<tr>
<td>Cash Balance as of June 30, 2018</td>
<td>$ 155,844.00</td>
</tr>
<tr>
<td>Reserve for Interest on Warrants (Encumbrances)</td>
<td>$(122,014.00)</td>
</tr>
<tr>
<td>Return of Assets</td>
<td>$(5,000.00)</td>
</tr>
<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td><strong>1,749,475.00</strong></td>
</tr>
<tr>
<td><strong>TOTAL NEW COLLECTIONS FOR YOUR SCHOOL DISTRICT</strong></td>
<td><strong>1,593,631.00</strong></td>
</tr>
</tbody>
</table>

### Example

**Policies & Procedures**

Operational Unit
A district may request the use of specific site codes, but will assign all site codes. The Accreditation Section of the State Department of Education must ensure that the site codes assigned do not conflict with any previously assigned codes. A district is authorized to use the code only after verification that the code is within the appropriate range and does not conflict with any codes previously assigned to the district. 

Expenditures are used to identify the accredited instructional site according to grade span or the subject area. Examples: Art, business, mathematics, music. Expenditures are used to classify expenditures for salaries and employee benefits by employee's subject areas. Examples: Art, business, mathematics, music.

The Project Reporting dimension permits LEAs to accumulate expenditures to accommodate additional projects which LEAs might wish to account for on a permanent or temporary basis. Examples: Summer school program, child nutrition program, substitute bus driver. A plan of activities and procedures designed to accomplish a predetermined objective. Examples: Regular programs, special programs, vocational programs, acquisition of electricity, books.

Policies & Procedures

CONSOLIDATION

In the calculation for determining the maximum allowable amount of General Fund Carryover follow.)


Any school district which receives gross production revenue apportionment during the 2002-2003 school year or the 2003-2004 school year solely as a result of the gross production revenue apportionment, as determined by the State Board of Education, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

6. Any school district which receives gross production revenue apportionment during the 2002-2003 school year or the 2003-2004 school year solely as a result of the gross production revenue apportionment, as determined by the State Board of Education, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

7. Beginning July 1, 2003, school districts that participate in consolidation or annexation pursuant to the provisions of the Oklahoma School Voluntary Consolidation and Annexation Act shall be exempt from the penalty assessed in this subsection for the school year in which the consolidation or annexation occurs and for the next three (3) fiscal years.

8. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

9. For purposes of calculating the general fund balance penalty, the terms "carryover" and "general fund balance" shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

10. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

11. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

12. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

13. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

14. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

15. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.

16. Any school district which receives proceeds from a sales tax levied by a municipality pursuant to Section 22-159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county pursuant to Section 159 of Title 11 of the Oklahoma Statutes or proceeds from a sales tax levied by a county, which sales tax is not the subject of an order of the Supreme Court, shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of the gross production revenue apportionment, as determined by the State Board of Education.
Expenditures

The maximum amount of general fund revenue used for capital expenditures pursuant to this subsection shall not exceed five percent (5%) of the total yearly revenue to the general fund. Said fund may not be used for capital expenditures for more than five (5) consecutive years and may only be utilized for remodeling or construction of classroom facilities and such ancillary facilities to said classrooms as may be necessary. Provided, further, the State Superintendent of Public Instruction shall certify in writing, prior to the expenditure of the funds for which provision is made in this subsection, that such expenditures are in compliance with the provisions of this subsection.

Case law provides that a debt is incurred as contemplated by Article X, §26 of the Oklahoma Constitution when bonds are voted on, issued, approved and delivered; therefore, voters may authorize an amount of bonded indebtedness in excess of three percent (3%) of assessed valuation. Bonded indebtedness may, however, only be issued up to the constitutional limit. April 5, 2002 (2002 OK AG 14)

Title 62 U.S. 2001, §§339 and 400 sets forth the specific method by which a public school can issue bonded indebtedness and the specific method, using the sinking fund of the school district, to retire bonded indebtedness. Bonded indebtedness represents long-term debt. The Legislature limits the use of the general revenue fund to expenditures for the current fiscal year. Therefore, the general fund may not be used to pay off bonded indebtedness. Neither the general revenue fund operating account nor the general revenue fund investment account may be used as a substitute for the statutory process to retire bonded indebtedness. April 5, 2002 (2002 OK AG 14)

GENERAL FUND CARRYOVER PENALTY

Title 70, Chapter 1, Section 18-200.1.

G. 1. Notwithstanding the provisions of Section 18-112.2 of this title, a school district shall have its State Aid reduced by an amount equal to the amount of carryover in the general fund of the district as of June 30 of the preceding year, that is in excess of the following standards for two (2) consecutive years:"}

<table>
<thead>
<tr>
<th>Total Amount of General Fund Collections, Excluding Previous Year Cash Surplus as of June 30</th>
<th>Amount of General Fund Balance Allowable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $1,000,000</td>
<td>40%</td>
</tr>
<tr>
<td>$1,000,000 - $2,999,999</td>
<td>35%</td>
</tr>
<tr>
<td>$3,000,000 - $3,999,999</td>
<td>30%</td>
</tr>
<tr>
<td>$4,000,000 - $4,999,999</td>
<td>25%</td>
</tr>
<tr>
<td>$5,000,000 - $5,999,999</td>
<td>20%</td>
</tr>
<tr>
<td>$6,000,000 - $7,999,999</td>
<td>18%</td>
</tr>
<tr>
<td>$8,000,000 - $9,999,999</td>
<td>16%</td>
</tr>
<tr>
<td>$10,000,000 or more</td>
<td>14%</td>
</tr>
</tbody>
</table>

2. By February 1 the State Department of Education shall send by certified mail, with return receipt requested, to each School District Superintendent, Auditor and Regional Accreditation Officer a notice of and calculation sheet reflecting the general fund balance penalty to be assessed against that school district. Calculation of the general fund balance penalty shall not include federal revenue. Within thirty (30) days of receipt of this written notice the school district shall submit to the Department a written reply either accepting or protesting the penalty to be assessed against the district. If protesting, the school district shall submit with its reply the reasons for rejecting the calculations and documentation supporting those reasons. The Department shall review all school district penalty protest documentation and notify each district by March 15 of its finding and the final penalty to be assessed to each district. General fund balance penalties shall be assessed to all school districts by April 1.

3. Any school district which receives proceeds from a tax settlement or a Federal Emergency Management Agency settlement during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the tax settlement.

4. Any school district which receives an increase in State Aid because of a change in Foundation and/or Salary Incentive Aid factors during the last two (2) months of the preceding fiscal year shall be exempt from the penalties assessed in this subsection, if the penalty would occur solely as a result of receiving funds from the increase in State Aid.

5. If a school district does not receive Foundation and/or Salary Incentive Aid during the preceding fiscal year, the State Board of Education may waive the penalty assessed in this subsection if the penalty would result in a
4. Capital expenditures from the general revenue fund no greater than the amount levied by the district in the most recent bond election and approved by the State Board of Education provided the total assessed property valuation per average daily attendance is less than sixty percent (60%) of the state average total assessed property valuation per average daily attendance.

5. Upon the approval of the State Board of Education, a school district shall be authorized to make capital expenditures from general fund monies if, for each year in which general fund revenue is used for capital expenditures, the district has voted the five-mill incentive millage.

6. The school district has voted indebtedness at any time within the preceding three (3) school years through the issuance of bonds or through approval by voters of issuance of new bonds for more than eighty-five percent (85%) of the maximum allowable pursuant to the provisions of Section 26 of Article X of the Oklahoma Constitution and has voted if, for each year in which general fund revenue is used for capital expenditures, the purposes for which such funds may be expended and the period of time in which such funds shall be encumbered.

7. Upon the approval of the State Board of Education, a school district shall be authorized to make capital expenditures from such general fund monies as the district has voted for the purpose of capital expenditures, the purposes for which such funds may be expended and the period of time in which such funds shall be encumbered.

8. A bond issue has been rejected at an election by the school district electors voting on that question within the current school year, as certified by the secretary of the county election board; or

9. The school district board of education shall establish the rules to administer the provisions of this subsection which shall include, but not be limited to, specification of a maximum amount of general fund monies to be used for capital expenditures, the purposes for which such funds may be expended and the period of time in which such funds shall be encumbered.

10. If, for each year in which general fund revenue is used for capital expenditures, the purposes for which such funds may be expended and the period of time in which such funds shall be encumbered.

11. A school district shall be authorized to make capital expenditures from the general revenue fund no greater than the amount levied by the district in the most recent bond election and approved by the State Board of Education provided the total assessed property valuation per average daily attendance is less than sixty percent (60%) of the state average total assessed property valuation per average daily attendance.

12. The school district board of education shall establish the rules to administer the provisions of this subsection which shall include, but not be limited to, specification of a maximum amount of general fund monies to be used for capital expenditures, the purposes for which such funds may be expended and the period of time in which such funds shall be encumbered.

Other provisions of this section notwithstanding, a school district shall be authorized to make capital expenditures from the general fund if the total assessed property valuation per average daily attendance is less than sixty percent (60%) of the state average total assessed property valuation per average daily attendance and expend more than eighty-five percent (85%) of the maximum allowable pursuant to the provisions of Section 26 of Article X of the Oklahoma Constitution as shown on the school district budget filed with the State Board of Equalization for the current school year and certifications by the Attorney General prior to April 1 of the school year.
EQUIPMENT PURCHASE

Title 70, Chapter 1, Section 15-106.1. Authority to Become Indebted to Purchase Equipment - Issuance of Bonds

Any school district may become indebted for the purpose of purchasing equipment and may issue its bonds, as provided for by law, in any amount not exceeding, with existing indebtedness, ten percent (10%) of the valuation of the taxable property within the school district, as shown by the last incurring of indebtedness. The bonds shall be made to mature within a period not to exceed five (5) years from their date. It is hereby declared that the use of the word “equipment” in Section 26, Article X of the Oklahoma Constitution was intended to include: library books, textbooks, school-owned uniforms, computer software, electronic media content, perpetual or continuous district software license agreements and web-based software subscriptions with a term of more than one (1) year but not more than five (5) years, the acquisition of telecommunications devices and components to be used to enhance classroom instruction and maintenance/service contracts which are included as a part of the equipment purchase price and any associated hardware and software necessary for implementation and training and any maintenance agreements. This provision shall not restrict a school district from issuing bonds with a maturity of greater than five (5) years for the purchase of equipment not listed in this section. If the maturity of the bond is greater than five (5) years, the maturity of the bond shall not exceed the effective life of any equipment purchased with the proceeds.

CAPITAL EXPENDITURES – NONCAPITAL EXPENDITURES

Title 70, Chapter 1, Section 1-117. Definition of General Fund of School District - Capital Expenditures – Noncapital

A. The general fund of any school district is hereby defined as a current expense fund and shall consist of all revenue or monies that can legally be expended within a certain specified fiscal year, but shall not be considered as including any money derived from a special building fund levy made in accordance with the provisions of Section 10 of Article X of the Oklahoma Constitution, nor shall it include any monies derived from the sale of bonds issued under the provisions of Section 26 of Article X of the Oklahoma Constitution. All monies derived from the proceeds of the school levies made pursuant to the provisions of Section 9 of Article X of the Oklahoma Constitution shall be placed in the general fund provided by this section. Expenditures from the general fund shall be noncapital in nature. All monies derived from state-dedicated revenue, state-appropriated revenue unless otherwise provided for by law, and county sources shall be placed in the general fund provided for by this section. Except as provided for in subsections K and L of this section, a district shall not be authorized to make capital expenditures as defined by this section from the general fund.

B. For purposes of this section, state-dedicated revenue shall be any registration or license fees, taxes, or penalties collected at the state level and distributed to common school districts. County sources shall be all funds collected by the county and distributed to common school districts but shall not include any funds derived from the building fund levy made in accordance with the provisions of Section 10 of Article X of the Oklahoma Constitution or funds derived from the sinking fund levy made in accordance with the provisions of Section 26 of Article X of the Oklahoma Constitution.

C. For the purposes of this section, a capital expenditure shall be an expenditure which results in the acquisition of fixed assets or additions to fixed assets. Capital expenditures shall include, but shall not be limited to, purchases of land or existing buildings, purchases of real property, improvements of grounds and sites for construction purposes, all expenditures for construction of buildings unless authorized by the State Board of Education or the State Board of Career and Technology Education upon application to the appropriate state board pursuant to subsection F of this section, additions to buildings, remodeling of buildings if such remodeling involves changes to roof structures or load-bearing walls, professional services, salaries and expenses of architects and engineers hired or assigned to capital projects except for such services, salaries and expenses as are applicable in preparation for a bond issue, expenditures for the initial installation and extension of service systems and built-in heat or air equipment to existing buildings, expenditures for the replacement of a building which has been destroyed, installments and lease payments on property, including interest, that have a terminal date and result in the acquisition of property, and expenditures for preliminary studies made prior to the time that authority to proceed with a construction project is given if authority is received within the same fiscal year that the expenditure was made.
Uniform Grant Guidance (ICF/C-Part 230 Support F-2 Audit Requirements)

Federal awards to non-Federal entities for the non-Federal entity’s fiscal year in Federal funds or programs. A non-Federal entity that expends $750,000 or more during the non-Federal entity’s fiscal year in Federal funds or programs must have a single or program-specific audit conducted for that year in accordance with the provisions of this part.

Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework with pupils and parents; interpreting the problems of non-attending pupils and group-work services for pupils and parents; and improvement of pupil attendance at school and which attempt to prevent or solve pupil problems involving co-curricular activities. It may also be provided through some other approved medium rather than as entities within themselves.

Note: All Functions coded to salaries must have a 50-99.

Function explains the nature of the major body of the activity, for which each major body of the activity is used. The classification of the activities of a LEA are classified into six broad areas or functions: instruction, support services, guidance services, and health services.

2100 SUPPORT SERVICES

Support services are general administrative, technical, and support services designed to meet the needs of the LEA. Support services include: business office functions, legal, research and consulting services, data processing services, property administration, buildings and grounds, maintenance of buildings and equipment, occupational health services, and other services designed to support and improve educational programs.

2103 SOCIAL WORK SERVICES

Social workers are those who provide services designed to meet the needs of pupils and families in addition to those of pupil attendance and school health services.

2113 SUPPORT PROGRAMS

Support programs are those services which are not directly instructional and which are not support services. Support programs consist of personnel and facilities (e.g., transportation) which facilitate or support the instructional function and instructional activities. Support programs are classified as: (1) non-curricular support, (2) teacher assistance programs, (3) student services programs, (4) teacher education programs, (5) teacher training programs, and (6) other support programs.

Each of these program levels consists of activities which have the same general objective. The activities of LEAs are classified into six broad areas or functions: instruction, support services, guidance services, and health services. Each of these program levels consists of activities which have the same general objective. The activities of LEAs are classified into six broad areas or functions: instruction, support services, guidance services, and health services. Each of these program levels consists of activities which have the same general objective. The activities of LEAs are classified into six broad areas or functions: instruction, support services, guidance services, and health services. Each of these program levels consists of activities which have the same general objective. The activities of LEAs are classified into six broad areas or functions: instruction, support services, guidance services, and health services. 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example of a school district single audit report presented in conformity with another comprehensive guidance services. Those activities of counseling pupils and parents; providing basis of accounting as prescribed by the Oklahoma State Department of Education is available in the consultation with other staff members on learning problems; assisting pupils in financial accounting section, State Department of Education. Schools need only present the funds and personal and social development; assessing the abilities of pupils; assisting pupils in referral assistance; and working with other staff members in planning and conducting guidance programs for pupils. Activities concerned with the physical and mental health of students such as health appraisals, including screening for vision, illness care; communications with parents and medical officials. Activities that identify children with speech and language disorders; diagnose and appraise specific speech and language disorders; refer problems for medical or other professional assistance necessary to treat speech and language disorders; provide required speech treatment services; and counsel and guide children, parents, and teachers as appropriate. These services include assistive technology assessments.

2135* Occupational Therapy. Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about meet the special needs of students as indicated by psychological tests; and behavior evaluation, planning and managing a program of psychological services including psychological counseling for students, staff, and parents. This includes individual educational testing for evaluation and placement. The special needs of students as indicated by psychological tests; and behavioral evaluation, planning and managing a program of psychological services including psychological counseling for students, staff, and parents. This includes individual educational testing for evaluation and placement.

2136* Physical Therapy. Activities concerned with providing physical therapy by a qualified therapist for improving, developing, or restoring functions impaired or lost through illness, etc. These services include assistive technology assessments.
Comprehensive basis of accounting as prescribed by the Oklahoma State Department of Education. Schools using the regulatory basis of accounting as defined by Oklahoma Statutes may use GASB 34 in the classroom and similar operations should be captured in this code. Technology used by students accepted accounting principles (GAAP), must use a straight GAAP Governmental Accounting Standards Board (GASB) No. 34 compliant presentation.

Audit reports may be presented in the following formats:

1. The LEA will notify the appropriate federal program administrator of any deficiencies reported by the independent auditor regarding federal programs. The administrator will implement the procedures necessary to correct any deficiencies.
2. The LEA will notify the State Board of Education, prior to the end of the fiscal year to be audited, of the independent auditor who has been engaged to conduct the audit.
3. The Oklahoma State Department of Education will establish and maintain a monitoring system to assure that federal audit requirements are met. The Oklahoma State Department of Education will review each UGG audit report and notify the appropriate federal program administrator of any deficiencies reported by the independent auditor.
4. The State Board of Education may make inquiries and request additional documentation and responses related to exceptions, recommendations or comments noted by an auditor.

Activities which are considered non-material, whether maintained separately or as a part of an instructional program, expenditures such as acquiring, preparing, cataloging, and circulating books and other printed and audio-visual materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library materials; supervising education media services, as well as such activities as selecting, ordering, the purchase of books, reference guides and materials, catalog materials, special collections, and other expenditures associated with the operation and support of computer learning labs, media centers, computer labs, instructional technology center, instructional networks, and other instructional operations should be captured in this code. (Technology used by students accepted accounting principles (GAAP), must use a straight GAAP Governmental Accounting Standards Board (GASB) No. 34 compliant presentation.)

INSTRUCTIONAL STAFF. Activities associated with assisting the instructional staff in planning, developing, and evaluating the process for pupils. These activities are considered instructional in nature and included in Function 2212: Instruction and Curriculum Development Services.

Parental Advisory. Activities concerned with directing, managing, and supervising education media services, as well as such activities as selecting, ordering, the purchase of books, reference guides and materials, catalog materials, special collections, and other expenditures associated with the operation and support of computer learning labs, media centers, computer labs, instructional technology center, instructional networks, and other instructional operations should be captured in this code. (Technology used by students accepted accounting principles (GAAP), must use a straight GAAP Governmental Accounting Standards Board (GASB) No. 34 compliant presentation.)

Other Support Services. Activities which are considered non-material, whether maintained separately or as a part of an instructional program, expenditures such as acquiring, preparing, cataloging, and circulating books and other printed and audio-visual materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library materials; supervising education media services, as well as such activities as selecting, ordering, the purchase of books, reference guides and materials, catalog materials, special collections, and other expenditures associated with the operation and support of computer learning labs, media centers, computer labs, instructional technology center, instructional networks, and other instructional operations should be captured in this code. (Technology used by students accepted accounting principles (GAAP), must use a straight GAAP Governmental Accounting Standards Board (GASB) No. 34 compliant presentation.)

Academic Student Assessment. Activities designed to contribute to the instruction and evaluation of the student in grades K-12. These activities are considered instructional in nature and included in Function 2230: Instruction-Related Technology.

Instructional or cannot be classified above. Scholarships, Student Aid, and Homeless expenditures would be coded here.

Homeless expenditures would be coded here.

The State Board of Education, prior to the end of the fiscal year to be audited, of the independent auditor who has been engaged to conduct the audit.
whenever the State Auditor and Inspector deems it appropriate or upon receiving a written request to do so by any of the following: the Governor, the Attorney General, or joint request of the President Pro Tempore of the Senate; the Speaker of the House; or the Board of Education. The special audit shall include the examination of all sums of money received and all property and records of the school district, school or any school district, school or any part thereof, and shall be mandatory in the case of a school district or school to which a compliance audit is required by law. The special audit shall be performed by the State Auditor and Inspector in accordance with the procedures set forth in regulations of the State Board of Education. The purpose of the special audit shall be to determine whether the funds received by the school district or school have been used in accordance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2312* Board Clerk/Deputy Clerk/Minute Clerk Services. Activities pertaining to services rendered in connection with the conduct of business at board meetings, including the preparation and distribution of board meeting minutes. Activities required to perform the duties of the minute clerk of the board of education.

2314* Election Services. Activities pertaining to services rendered in connection with elections of officers, bond elections, and budget and appropriation elections. Activities performed by the superintendent/chief executive officer (CEO)/head of charter school and such assistants as deputy, associate, and assistant superintendents in the general direction and management of all affairs of the LEA. This program area includes all personnel and materials operated system-wide for betterment of school/community relations.

2315* Audit Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to perform the duties of the auditor or audit firm may make application to be included on the approved list of auditors after one year's suspension. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2316* Staff Relations and Negotiations Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2317* Legal Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2318* Accounting Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2319* Other Board of Education Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2320 Executive Office Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2321 Office of the Superintendent/Chief Executive Officer (CEO)/Head of Charter School Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2322 State and Federal Relations Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.

2323 Community Relations Services. Activities associated with the Fiscal Agent, the State Auditor and Inspector, to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education. The SA&I shall examine each audit report and demand corrections of any existing deficiencies. It is the responsibility of the SA&I to conduct or cause an audit of the books and accounts of any school district or school to ensure compliance with the laws of the State of Oklahoma and the rules and regulations of the State Board of Education.
benefits of each course of action.

various courses of action needed to achieve these goals. Identify needs, costs, and

2541* Planning Services.

for an LEA on a system-wide basis.

conducting and managing programs of planning, research, development, and evaluation

the Speaker of the House of Representatives. The State Auditor and Inspector shall perform a special audit

following: the Governor, the Attorney General, or joint request of the President Pro Tempore of the Senate and

E. The State Auditor and Inspector shall perform a special audit without notice on the office of any district attorney

this section, the State Auditor and Inspector shall, contingent upon the availability of funding, perform a special ... school districts each year. The special audit shall be in a form as determined by the State Auditor and Inspector.

Activities relating to the printing and

2530* Printing, Publishing, and Duplicating Services.

manuals. Centralized services for duplicating school materials and instruments such as

publishing administrative publications such as annual reports, school directories, and

procedures or other items applicable to each entity. The costs of any such audit shall be borne by the audited entity and may be defrayed, in whole or in part, by any federal funds available for that purpose.

Activities pertaining to services

2490* Other Support Services

—

other school services which cannot

2480* Office of Financial Aid Coordinator (55I052, Mid-Del use only).

2470* Office of Coordinator (55I052, Mid-Del use only).

activities concerned with the fiscal operations of the LEA. This program

2510 Fiscal Services. Activities concerned with the fiscal operations of the LEA. This program

fiscal services, human resources, planning, and administrative information technology.

Chairpersons who are not coded to 1000 would be coded here. Staff awards would be

portion of a day devoted to teaching shall be coded to Function 1000. Head of Charter

principal, assistant principals, and other assistants in general supervision of all operations

operation of a particular school or schools. Included are the activities performed by the

otherwise specifically appropriated or allocated. Payment for the audit from such encumbered funds shall

proper officers thereof in the performance of their duties concerning the same; to examine the books and

accounts of all public institutions under the control of the state at least once each year. Any officer of such

public, educational, charitable, penal and reformatory institutions who shall refuse or willfully neglect to

comply with such direction of the State Auditor and Inspector within a reasonable time shall be guilty of a

misdemeanor.

accounts of the public, educational, charitable, penal and reformatory institutions belonging to the state; to

public, educational, charitable, penal and reformatory institutions who shall refuse or willfully neglect to

proper officers thereof in the performance of their duties concerning the same; to examine the books and

accounts of all public institutions under the control of the state at least once each year. Any officer of such

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public, educational, charitable, penal and reformatory institutions who shall refuse or willfully neglect to

comply with such direction of the State Auditor and Inspector within a reasonable time shall be guilty of a

misdemeanor.
B. Any member of the governing body of the district board of education or any officer, employee or agent of any department, board or commission of the school district who knowingly and willfully furnishes to the firm or to an employee of the firm any false or fraudulent information shall be deemed guilty of malfeasance, and upon conviction, the court shall enter judgment that such person so convicted shall be removed from office or employment of the school district. It shall be the duty of the court rendering such judgment to cause immediate notice of such removal from office or employment to be given to the proper officer of the school district so that the vacancy thus caused may be filled.

Title 78, Chapter 1, Section 22-111. Duties of Board of Education - Removal of Members.

It shall be the duty of each local board of education to cause such audits to be made in accordance with this article. It shall be the duty of the court rendering such judgment to cause immediate notice of such removal from office or employment to be given to the proper officer of the school district so that the vacancy thus caused may be filled.

Title 70, Chapter 1, Section 22-112. State Aid Withheld for Failure to Comply With Article.

All further payment of state aid for each district shall be withheld until the provisions of this article have been fulfilled by said district.

Title 70, Chapter 1, Section 22-113. State Board of Education to Prescribe Accounting Systems and Procedures.

All accounting systems and procedures used by the school districts of the State of Oklahoma shall conform with the accounting systems and procedures prescribed by the State Board of Education.

Title 74, Chapter 8, Section 212. Duties and Powers-Deputies-Audit of Books of Subdivisions of State-Cost of Examination.

L. PETITION AUDITS

1. The State Auditor and Inspector shall audit the books and records of any subdivision of the state of Oklahoma upon petition signed by the requisite number of voters registered in the subdivision and meeting the requirements set out in this subsection.

2. The petition must contain the number of signatures equivalent to ten percent (10%) of the registered voters of the subdivision as determined by the county election board or, if the county election board determines that the number of registered voters in the subdivision cannot be determined due to boundary lines not conforming to precinct lines, the required number of petitioners shall be twenty-five percent (25%) of the total number of persons voting in the last subdivision-wide general election held in the subdivision. If the subdivision is a public trust, the required number of petitioners shall be the same as those required for an audit of its beneficiary. The appropriate county election board shall provide the number of signatures so required upon request.

3. The petition shall be in the form of an affidavit wherein the signatory shall declare upon oath or affirmation that the information given is true and correct and that he or she is a citizen of the entity to be audited. The petition shall clarify that a false signature is a crime. It shall include the signature of the individual, the name of the signatory in printed form, the individual's residential address, the date of signing, the public entity to be audited and the anticipated range of the cost of the audit provided by the State Auditor and Inspector.

4. Any person desiring to petition for an audit shall list the areas, items or concerns they want to be audited, and request from the State Auditor and Inspector the anticipated range of cost of the audit. Within thirty (30) days from the receipt of the request, the State Auditor and Inspector shall mail a petition form to the person requesting the information which shall state the anticipated range of the cost of the items or concerns to be audited. The circulation of the petition shall have thirty (30) days from the date the petition is mailed by the State Auditor and Inspector to obtain the requisite number of signatures and return it to the State Auditor and Inspector.

5. Upon collection of the required number of signatures, the person desiring the audit shall present the signed petitions to the State Auditor and Inspector. Within thirty (30) days of receipt of the petitions, the State Auditor and Inspector shall present the petitions to the county election board located in the county in which the subdivision is located.

6. The county election board shall determine whether the signatures of the petition are registered voters of the county in which the subdivision to be audited is located and whether the petition has the requisite number
A. As a result of the Oklahoma Public Schools Audit Act (Title 70, Chapter 1, Section 22-104) and the Conveyance of Vehicles Audit Act (Title 70, Chapter 1, Section 22-105) and the Noninstructional Services Audit Act (Title 70, Chapter 1, Section 22-106), the State Board of Education shall examine all auditor's opinions and related financial statements submitted to it. The State Board of Education shall determine whether the auditor's opinions and related financial statements comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively. If the State Board of Education determines that the auditor's opinions and related financial statements do not comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively, the State Board of Education shall notify the district board of education and the firm that submitted the auditor's opinions and related financial statements.

B. If the State Board of Education determines that the auditor's opinions and related financial statements do not comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively, the State Board of Education shall make a written demand on the firm to complete and file such annual audit of the financial statements and the State Auditor and Inspector shall make an audit of the financial statements submitted to the State Board of Education. The State Auditor and Inspector shall determine whether the auditor's opinions and related financial statements comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively. If the State Auditor and Inspector determines that the auditor's opinions and related financial statements do not comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively, the State Auditor and Inspector shall notify the district board of education and the firm that submitted the auditor's opinions and related financial statements.

C. If the State Board of Education determines that the auditor's opinions and related financial statements do not comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively, the State Board of Education shall notify the district board of education and the firm that submitted the auditor's opinions and related financial statements.

D. If the State Board of Education determines that the auditor's opinions and related financial statements do not comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively, the State Board of Education shall notify the district board of education and the firm that submitted the auditor's opinions and related financial statements.

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Z. If the State Board of Education determines that the auditor's opinions and related financial statements do not comply with the provisions of Title 70, Chapter 1, Section 22-104, 22-105, and 22-106, respectively, the State Board of Education shall notify the district board of education and the firm that submitted the auditor's opinions and related financial statements.
Title 70, Chapter 1, Section 22-101. "Public School" Defined and Subdivision of the State into School Districts

The term "school district" as used herein means an independent corporation school district, as provided in the Oklahoma School District Act. The term "school district" shall include the term "school" as used in the law of the State.
### 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

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### Policies & Procedures

**4400 Architecture and Engineering Services.**

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

**4500 Educational Specifications Development Services.**

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

**4600 BUILDING ACQUISITION AND CONSTRUCTION SERVICES.**

Activities concerned with building acquisition through purchase or construction.

- **4610 New Construction of Safe Rooms / Storm Shelters.**
- **4620 All Other New Construction.**

**4700 BUILDING IMPROVEMENTS SERVICES.**

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

- **4710 Retrofitting Existing Structures with Safe Rooms/Storm Shelters.**
- **4720 All Other Building Improvement Services.**

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

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

- **5200 Fund Transfers/Reimbursements (Child Nutrition Fund/Activity Fund/Petty Cash/Change).**
  - Transactions which withdraw money from one fund and place it in another fund.

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

- **5400 Indirect Cost Federal Entitlement Programs.**
  - Allowance to offset the districts’ overhead cost. The restricted rate and unrestricted rate percentages are calculated in accordance with instructions issued by the State Department of Education and conform with the criteria in the Uniform Guidance 2 CFR Part 200.
5500* Private, Nonprofit Schools.  Expenditure of funds received by the LEA for purchases to benefit students and/or teachers of private, nonprofit schools. The LEA purchases directly from the provider the supplies or services for the private nonprofit school’s use, and uses the appropriate Object code. It is illegal for these funds to go directly to the private, nonprofit schools.

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

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

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

7000 OTHER USES.

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

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

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

7700 FLEXIBLE BENEFITS.

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

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

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

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

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

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

8100* Restricted Funds.
comply with the expenditure limits established for school districts in this section.

F. Each school site within a school district shall take steps to ensure that the administrative costs for the school non-administrative services, shall be recorded under the code for superintendent salary as provided for in the by a superintendent from the school district as salary, for the performance of administrative and non-exempted functions. The total amount received services for a school district shall be included as administrative services even if part of the time the administrative functions. The total amount of time a superintendent of a school district spends performing full-time for part of the school year.

counselor, or library media specialist, can code up to forty percent (40%) of their salary to other non-positions which require less than full-time service. This includes those employed administrator shall be included as administrative services. A superintendent who spends part of the time 122 Part-Time Noncertified Salaries. Salaries for noncertified personnel who occupy positions which require them to be on the job on school days, through the school year, positions require them to be on the job on school days, through the school year, and for at least the number of hours the schools in the LEA are in session.

8. Any consultant hired by the school district.

7. Any employee of a school district employed as a director, coordinator, supervisor, or who has responsibility

116* TRS Offset for Certified Staff.

2. The secretary/clerk for the board of education; employees.

1. Staff for the board of education;

115* Salary in Lieu of Other Fringe Benefits for Certified Staff.

113 Part-Time Certified Salaries. Salaries for certified personnel who occupy positions which require them to be on the job on school days, through the school year, and part-time for all the school year.

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

111 Full-Time Certified Salaries. Salaries for certified personnel whose positions require them to be working full-time if the total full-time equivalency (FTE) equals 1.000.

110* Regular Certified Salaries.

120* Regular Noncertified Salaries.

114* Unused Leave for Certified Staff.

119* Other Leave for Certified Staff.

118* Vacation Leave for Certified Staff.

117* Sick Leave for Certified Staff.

116* TRS Offset for Certified Staff.

115* Salary in Lieu of Other Fringe Benefits for Certified Staff.

6. Any director, coordinator, supervisor, or other person who has responsibility

5. Any director, coordinator, supervisor, or other person who has responsibility

4. Any director, coordinator, supervisor, or other person who has responsibility

3. Any director, coordinator, supervisor, or other person who has responsibility

2. The secretary/clerk for the board of education; employees.

1. Staff for the board of education;

112* Regular Noncertified Salaries.

111* Regular Noncertified Salaries.

110* Regular Noncertified Salaries.

109* Full-Time Noncertified Salaries.

108* Part-Time Noncertified Salaries.

107* 100 PERSONNEL SERVICES

DEFINITIONS

OBJECT DIMENSION DEFINITIONS

This dimension is used to describe the service or commodity obtained as the result of a specific acquisition and construction services, debt services, property and other expenditures not related to the day-to-day operations.

This dimension is used to describe the service or commodity obtained as the result of a specific acquisition and construction services, debt services, property and other expenditures not related to the day-to-day operations.
125* Salary in Lieu of Other Fringe Benefits for Noncertified Staff. Amounts paid to employees in lieu of fringe benefits as provided by contract with noncertified personnel or LEA board policy. Physical exams would be included here.

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

131* Certified Substitutes’ Salaries for Certified Staff.

133* Certified Non-periodic Teacher Retirement Compensation.

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

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

141* Noncertified Substitutes’ Salaries for Certified Staff.

142* Substitutes’ Salaries for Noncertified Staff.

143* Noncertified Non-periodic Teacher Retirement Compensation.

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

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

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

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

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

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

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

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

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

190 Salary/Contractual Compensation.

191* Salary for Early Retirement.

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

Title 70, Section 18-107. Definitions

1. “Average Daily Attendance” (ADA) means the legal average number of pupils, early childhood education programs through grade twelve, in a school district during a school year as determined pursuant to the provisions of Section 70-18-111 of this title. A day of school for early childhood education programs and kindergarten shall be at least two and one-half (2 1/2) hours and, for early childhood education, may be six (6) hours.

2. “Average Membership” (ADM) means the average number of pupils present and absent in a school district during a school year. Average Membership shall be calculated by dividing the sum of the pupil’s total days present and total days absent by the number of days taught. Provided, a pupil who has been absent without excuse ten (10) consecutive days shall be taken off the roll beginning the eleventh day and thereafter shall not be considered in a district’s average daily membership calculation until the pupil is placed on the roll in the district. For the purpose of this paragraph, consecutive days means days for which enrollment is recorded.

3. “Total Adjusted Assessed Valuation” means the sum of public service property assessed valuation, personal property assessed valuation and real property assessed valuation as adjusted pursuant to the provisions of Section 70-18-109.1 of this title.

4. “Eighty-five percent (85%) of maximum allowable”, for the purpose of assessing class size penalty pursuant to Sections 70-18-131.1 and 70-18-131.2 of this title, means eighty-five percent (85%) of ten percent (10%) of the preceding year’s net assessed valuation of a school district. The calculation of indebtedness as provided for in paragraph a of subsection G of Section 70-18-113.2 and subparagraph a of paragraph 4 of subsection A of Section 70-18-113.2 of this title shall include the outstanding principal amount of bonds issued by the school district plus the principal amount of any bonds authorized by a vote of the people for issuance but not yet issued by the school district.

PER PUPIL EXPENDITURE

Title 70, Section 1-124. Per Pupil Expenditure.

A. Unless otherwise specifically defined, “per-pupil expenditure” shall mean the aggregate current expenditures of school districts, from all funding sources including federal funds, state funds and local funds, plus the direct support aggregate current expenditures of schools and school districts from all funding sources including federal funds, divided by the aggregate student membership number for the same fiscal year for which the expenditures are determined. The aggregate student membership number shall be the count of students enrolled on October 1 to whom school districts in the state provide a public education. The aggregate current expenditures shall include without limitation the following categories of expenditures:

1. Instruction;
2. Support services for students;
3. Support services for instructional staff;
4. Support services for general administration;
5. Support services for school administration;
6. Support services for business;
7. Operation and maintenance of plant services;
8. Student transportation services;
9. Child nutrition services; and
10. Enterprise services.
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beneficiary upon death of the insured person. Benefit payment paid to the

Certified Personnel.

by contract or LEA board policy. Amounts paid by the LEA for the

Certified Personnel.

218* Vision Insurance

employer's share of salary protection insurance premium for certified personnel

Amounts paid by the LEA for the

Certified Personnel.

217* Salary Protection

provided by contract or LEA board policy.

216* Cancer Insurance

for certified personnel as provided by contract or LEA board policy.

- term disability insurance premiums

LEA for the employer's share of group, long

Policies & Procedures

H. The disclosure of information required by this section shall create no liability whatsoever, civil or criminal, to

Policies & Procedures

G. Nothing in this section shall require the disclosure of information which is required to be kept confidential by

Policies & Procedures

F. If a school district maintains a website, the district shall provide the information required in subsection C of this

Policies & Procedures

E. School districts shall provide information requested by the Department to accomplish the purposes of this

Policies & Procedures

D. The Department shall make the data available on its website within one hundred twenty (120) days of

Policies & Procedures

C. The database shall provide information on school district expenditures of state, federal, and local funds, whether

Policies & Procedures

B. By January 30, 2011, the State Department of Education shall make school district expenditure data available on

Policies & Procedures

A. This section shall be known and may be cited as the “School District Transparency Act”.
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.

A prenumbered receipt shall be obtained when a check is drawn against the Petty Cash Account, and each and every prenumbered receipts shall be accounted for at the end of a fiscal year. If a prenumbered receipt is spoiled it should be marked "void" and attached along with others on which reimbursement is being claimed; the copy or stub should also be marked "void" if one is being used.

A separate bank account may be established for School Lunch or other programs, but it shall be accounted for by the Activity Fund Custodian in charge and disbursements made as provided by law.

A general or miscellaneous account may be established within the Activity Fund to which all unobligated or uncommitted monies may be transferred. (This does not include Petty Cash, Refund, or School Lunch Accounts where contrary to federal regulations.)

Purchases from the School Activity Fund 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 gate keeper should be accounted for at the end of each event and a written reconciliation made of tickets sold to actual revenues collected. Reconciliation documents should be filed in date order as part of the documentation for the School Activity Fund.

School districts shall report all School Activity Fund financial transactions using the Oklahoma Cost Accounting System.

Specific procedures for the School Activity Fund are as follows:

1. Prenumbered School Activity Fund receipts shall be issued for every Sub-Account for each fiscal year.

2. The secretary-treasurer of each organization or Sub-Account shall issue receipts and keep records of credits, debits, and balances.

3. The books of each account must reconcile the records of the School Activity Fund.

4. Requisition or purchase request is presented to the School Activity Fund Custodian or their designee.

5. Purchase order is then approved by purchasing agent and the order is placed with the vendor.

6. Checks will be issued only when invoice or supporting document and merchandise have been received.

7. All checks will be issued by the School Activity Fund custodian and countersigned. No check will be issued in excess of Sub-Account balance.

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

9. Each School Activity Fund Sub-Account shall be reported to the State Department of Education through curriculum subject dimension of OCAS, where applicable. Reports will be transferred by magnetic media.

10. The School Activity Fund custodian shall furnish a report to superintendent and board of education monthly. This report should show previous balance in each Sub-Account and total School Activity Fund balance. The Activity Fund custodian shall reconcile the bank statement when received. This information will be included in the monthly report to the superintendent and board of education.

11. Every teacher in the school system should be informed that all money received is to be turned in to the School Activity Fund custodian.

12. The petty cash account is the only Student Activity Sub-Account that can be reimbursed from the general fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

244* FICA—Employer's Contribution—Noncertified Personnel. Employer's share of social security as required by the Federal Insurance Compensation Act for noncertified personnel.
School Lunch Account for food service expenditures paid from the General Fund. Such reimbursements should not be provided to the General Fund. Deposits to or transfers from any account may be authorized by the board of education except School Lunch, Extracurricular activities, and Petty Cash Accounts. Provided that reimbursement to the General Fund may be made from the funds of any account except School Lunch, Extracurricular activities, and Petty Cash Accounts.

Disbursements from the School Activity Fund shall be by check, countersigned by the School Activity Fund Custodian. Where the monies collected in each account may be expended. Provided, the board of education may direct by resolution any changes to the purposes for which deposits or transfers may be made from the School Activity Fund.

There are no employee contributions. There are no employee contributions from the School Activity Fund. Other than those listed above, such as unemployment compensation and workers’ compensation insurance for certified employees, the board of education of each district may appoint a School Activity Fund Custodian for each operational site if necessary. The board of education of each district shall exercise control over the School Activity Fund. Board approval of disbursements from an account shall be by resolution of the board. Board approval of account transfers or modifications to the purposes for which deposits or transfers may be made from the School Activity Fund shall be by resolution of the board.

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The following words and terms, when used in this Section, shall have the following meaning, unless the context clearly indicates otherwise:

- **Certified Personnel**—Employer’s share of the Teachers’ Retirement System of Oklahoma contributions paid by the LEA, including the amount paid for employees assigned to federal programs.
- **Noncertified Personnel**—Employer’s share of the Teachers’ Retirement System of Oklahoma contributions paid by the LEA, including the amount paid for employees assigned to federal programs.

The board may delegate authority, through a board policy, to school administrators to approve specific activities which are collected for the purpose of making charitable and/or benevolent gifts or contributions to individuals or using public facilities and/or equipment. The monies deposited in a school activity fund are not raised through student initiated charitable or benevolent fund raising activities paid by the LEA. Nonpublic funds (noncertified personnel benefits) are not public funds. As nonpublic funds the distribution of funds is by check countersigned by the activity fund custodian. Monies deposited in a school activity fund are not public funds. As nonpublic funds the distribution of funds is by check countersigned by the activity fund custodian. Monies deposited in a school activity fund are not public funds. As nonpublic funds the distribution of funds is by check countersigned by the activity fund custodian. 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Policies & Procedures

- **Title 70, Chapter 1, Section 5-129.2**. Separate Accounts
- **OAC 210:25-5-13**
Workers’ Compensation—Advance Payments—ALL Personnel. Amounts paid for prepayment of workers’ compensation for all employees. The expenditure should be coded to certified personnel (Object 273) and noncertified personnel (Object 283), when the information is available.

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

Official/Administrative Services. Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general government or business and financial management of the LEA; board support services; school management support activities; and election, tax assessing, and collecting services.

Can only use Function Codes 2300 Series, 2541, 2542, 2543, 2544, 2511.

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

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

Professional-Education Services. Services supporting the instructional program and its administration. Included would be instructional programs, improvement services, instructional services, or student services. Can only use Function 1000, 2100 Series, 2544, 2330, 2220 Series, 5500.

Instructional Programs Improvement Services. Services performed by persons qualified to assist teachers and supervisors in enhancing the quality of the teaching process. This category includes curriculum consultants, inservice training specialists, etc., not on the payroll.

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

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

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 (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.

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 expanded 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 of the Oklahoma Statutes shall conform to the requirements set forth in that section.

Money received by school districts from vendors pursuant to vending concession contracts and school picture contracts is school district money. That money from these sources is deposited in a school activity fund does not change its character. Public money in a school activity fund may only be disbursed to persons or organizations for a valid public purpose. The determination of what constitutes a valid public purpose is a matter for the governing body to decide. Abuse of authority or fraud, misappropriation, or a finding by a governing body that a project serves a public purpose will not be disallowed by the courts. May 15, 2001 (2001 OK AG 21).

A school district may use its school activity fund account to deposit and disperse monies raised for the purpose of raising charitable and/or bequest monies and contributions to individuals or organizations if the board of education has approved the fund raising activity and the disbursement. The monies deposited in the school activity fund which are raised by student fund raising activities are public monies subject to the constitutional restrictions. June 12, 1997 (1997 OK AG 6). A school district may not use tax generated funds to purchase awards for student activities, but may pay expenses for such awards if the board of education has established a student activity fund subaccount for such purpose. November 26, 1995 (1995 OK AG 33).

“Cafeteria rights” where (1) persons receive checks or paper money to pay various cafeteria items, (2) at the direction of the patrons, persons are issued checks or vouchers for the checks or paper money money, and (3) are allowed to purchase food with the credit or voucher issued, violate the anti-gambling and anti-lottery laws of Oklahoma. March 30, 1995 (1995 OK AG 6).

School district general fund may be utilized to defray the expense of transporting students to and from a trip by a student or a parent of a student when the teacher is accompanying. July 17, 1980 (1979 OK AG Op 53).
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; 

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; and 

6. Deposits for or collections for the purchase of class pictures, rings, pins, announcements, calling cards, yearbooks and similar items. Such deposits and collections shall be deposited in a "Petty Cash Account" in the school activity fund. The school activity fund custodian shall initiate petty cash accounts by filing a claim against the general fund of the school district for reimbursement of a petty cash fund. 

The general fund warrants issued in payment of said claim shall be deposited in a "Petty Cash Account" in the school activity fund. Two Hundred Dollars ($200.00) per school building. The general fund warrants issued in payment of said claim shall deposit accumulated monies into the fund not less than one (1) time per week, regardless of whether the total expenditures 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 countersign petty cash checks in place of the activity fund custodian. Legal opinions and advice given to the 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 fund. 

All disbursements from the petty cash accounts shall be made in the same manner as other disbursements from the general fund. Disbursements from each of the activity accounts shall be by dated receipt be obtained and signed by the person receiving payment. A school board may designate a petty cash fund for which the account was originally created. The board of education, at the beginning of each fiscal year and as required by the annual budget or Estimate of Needs would be coded here. Outside treasurer services by an outside individual or firm. 

The use of specific school activity accounts, or to a general activity fund within the school activity fund:  

3. Services performed by persons, organizations, or services otherwise considered to be general fund expenditures; and 

4. Contracted services for officials for competitive sports. 

5. Dues, fees and donations to student clubs or other organizations, provided that membership in such clubs or organizations shall not be mandatory; and 

6. Deposits for or collections for the purchase of class pictures, rings, pins, announcements, calling cards, yearbooks and similar 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. 

331* Medical Services 

The services of a qualified individual or firm to assist the LEA with negotiations. 

332* Architectural Services. 

Contracted services for architectural services performed by an outside individual or firm. 

333* Collective Bargaining Services. 

Contract service for systems analysts, planners, therapists. 

334* Engineering/Surveying Services. 

Contracted services for engineering/surveying services, data processing services, officials or security. 

335* Print and Design Services. 

Contract service for systems analysts, planners, therapists. 

336* Medical Services. 

Services performed by persons, organizations, or services otherwise considered to be general fund expenditures; and 

337* Other Professional Services. 

Professional services other than educational supporting the operation of the LEA. Included would be accounting services, architectural services, contract service for systems analysts, planners, therapists. 

338* Legal Services. 

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

339* Ambulance Services. 

Included are ambulance services and occupational therapist services. 

340* Technical Services. 

Services performed by persons, organizations, or services otherwise considered to be general fund expenditures; and 

341* Ambulance Services. 

Included are ambulance services and occupational therapist services. 

342* Data Processing Services. 

Contract service for systems analysts, planners, therapists. 

343* Game Officials Services. 

Contracted services for officials for competitive events (i.e., debate judges). 

344* Security Services. 

Contracted services for off-duty policemen to provide contract service for systems analysts, planners, therapists. 

345* Other Competitive Events Officials. 

Contracted services for officials for competitive events (i.e., debate judges). 

346* Technology Related Technical Services. 

Contracted services for systems analysts, planners, therapists. 

347* Other Services. 

Services performed by persons, organizations, or services otherwise considered to be general fund expenditures; and 

348* Other Services. 

Services performed by persons, organizations, or services otherwise considered to be general fund expenditures; and 

349* Other Services. 

Services performed by persons, organizations, or services otherwise considered to be general fund expenditures; and 

350 Legal Services. 

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

351* Civil Litigation-Plaintiff. 

352* Civil Litigation-Defendant. 

353* Contract Services-Contract Draft & Review.
Due Process. Representation in due process hearings at the district, state or federal level and Constitutional claims.

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

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

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

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

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

Certified Salaries – Regular and Certified Substitutes (Reference 110s and 131 for a detailed description)

Noncertified Salaries Extra (Reference 133, 139, 170, 171, 192 for a detailed description)

Certified Salaries Extra (Reference 126, 140, 150, 180, 181, 193 for a detailed description)

Noncertified Salaries (Reference 210s, 230s, 250s, 270s for a detailed description)

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

Management Services (Reference 310s for a detailed description)

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

Accounting Services (Reference 331 for a detailed description)

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

Data Processing Services (Reference 342 for a detailed description)

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

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

Legal Services (Reference 350s for a detailed description)

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

Cleaning Services (Reference 420s for a detailed description)

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

CONTINUING EDUCATION-DISTRICT TREASURER AND ENCUMBRANCE CLERK

Title 70, Chapter 1, Section 5-190. Required Training for School Finance Officers.

A. Before July 1, 2007, every school district treasurer shall complete at least twelve (12) hours of instruction on school finance laws of this state, accounting, ethics, and the duties and responsibilities of a school district treasurer.

B. Before July 1, 2007, every school district encumbrance clerk shall complete at least twelve (12) hours of instruction on school finance laws of this state, accounting, ethics, and the duties and responsibilities of a school district encumbrance clerk.

C. Except as otherwise provided for, every school district treasurer and encumbrance clerk employed after July 1, 2007, shall be required, within nine (9) months after employment in the position by a school district, to complete the instruction required pursuant to subsections A and B of this section. Any instruction as described in subsections A and B of this section completed by the school district treasurer or encumbrance clerk within three (3) years prior to employment in the position by the school district shall count toward satisfying the requirements of this subsection.

D. Every school district treasurer and encumbrance clerk shall be required to complete a minimum of twelve (12) hours of continuing education every three (3) years, in addition to the requirements of subsections A and B of this section.

E. The requirements of this section shall not apply to any county treasurer who also acts as a school district treasurer; however, nothing herein shall prevent a county treasurer from attending such training or continuing education.

POWERS AND DUTIES—RULES AND REGULATIONS

TRAVEL REIMBURSEMENT POLICY

Title 70, Chapter 1, 5-117. Powers and Duties—Rules and Regulations.

A. The board of education of each school district shall have power to:

15. Establish a written policy for reimbursement of necessary travel expenses of employees and members of the board. The policy may include in-district travel from the site of employment assignment which is necessary in the performance of employment duties. The written policy shall specify procedures, contain documentation requirements, and may include payment of meal expenses during authorized travel on a per diem allowance basis rather than itemized documentation.
Within nine (9) months after the first day of assuming duties as a local school district treasurer, every school district treasurer shall complete at least twelve (12) hours of approved instruction that meets all of the following requirements:

(A) Any course of instruction or workshop of courses offered for purposes of meeting the requirements of this subsection shall be approved for credit by the State Department of Education Office of Financial Services;

(B) The instruction shall address all of the following topics:
   (i) School finance laws of the State;
   (ii) Accounting;
   (iii) Ethics;
   (iv) Duties and responsibilities of a school district treasurer.

In addition to the requirements of (1) of this subsection, every school district treasurer shall be required to complete an additional twelve hours (12) of approved continuing education instruction every three (3) years from the date of initial employment with a school district. The twelve (12) hours of required continuing education instruction shall meet all of the requirements for treasurer training set forth in (1) of this subsection.

Certificates of completion. As a condition of course approval, every instructor of a school district encumbrance clerk course or coordinator of a workshop of school district encumbrance clerk courses shall provide a certificate of completion to encumbrance clerks upon successful completion of the course or workshop offered for the purpose of fulfilling the requirements of (d) of this Section. Upon completion of the course, copies of the certificate, signed by the course instructor or the workshop coordinator, shall be forwarded by the encumbrance clerk to the district board president or the board president's designee.

Failure to comply with the training requirements set forth in this Section shall result in a deficiency on the accreditation report of the school district that employs the treasurer.
Disposal Services. Expenditures for garbage pickup and handling not provided by LEA personnel. Shredding services would be coded here.

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

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

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

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

Other Cleaning Services.

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

Non-Technology Services.*

Cooling Services.*

Electrical Services.*

Heating Services.*

Office Machine Services.*

Plumbing Services.*

Other Building Services.*

Other Equipment and Vehicle Services.*

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

Film/Video Services.*

Equipment and Vehicle Services.*

Land and Building Services.*

Rental of Computers and Related Equipment.*

Uniform Services.*

Food Storage Services.*

Other Rentals or Lease Services.*

Ensure that warrants shall show warrant number, fiscal year, and fund against which the warrant is being drawn.

Code all receipts using the Oklahoma Cost Accounting System dimensions of Fiscal Year, Fund, Project Reporting, Source of Revenue, Program, and Operational Unit, to the bold dimension for State Department of Education requirements. If coded in detail have ability to roll dimensions to the bold for magnetic media transfer to State Department of Education.

The Treasurer of a School District shall keep the following computerized records based on the following format:

(A) SA&I, Form 208 (1967) Treasurer's General Ledger.

(B) SA&I, Form 2061 (1967) Treasurer's Cash Ledger.

(C) SA&I, Form 2062 (1967) Treasurer's Investment Ledger.

(D) SA&I, Form 207 (1967) Treasurer's Warrant Ledger.

(E) SA&I, Form 411 (1967) Treasurer's Receipt.

(F) SA&I, Form 410 (1967) Treasurer's Check.

(G) SA&I, Form 1141 (1967) Bond Register.

(H) Deposit Books.

Such other records as may be deemed advisable or useful.

(Policies & Procedures)

Treasurer training and continuing education requirements. Every school district treasurer who does not also act as the county treasurer shall complete the following training requirements in accordance with the provisions of 70 O.S. § 5-190;
G-11

Effect. A school district treasurer or assistant treasurer may also serve as a minute clerk. The local treasurer may perform any of the duties and exercise any of the powers of the local treasurer with the same force and effect. All school districts are also allowed to employ an assistant local treasurer. An assistant local treasurer is not charged under object series 500.

Premiums paid for all types of insurance for all rolling stock, except student transportation vehicles. Premiums for insurance coverage of the LEA, its officers or employees, against losses resulting from judgments awarded. Also recorded here are any expenditures made in lieu of liability insurance. Expenditures to LEAs outside the state of Oklahoma for the purpose of transporting students to school and other activities. This category also includes out-of-district travel for students such as lodging and other expenses associated with out-of-district student travel.

In performing the required duties of the position the Encumbrance Clerk shall complete the following training requirements in accordance with the provisions of 70 O.S. § 5-190:

1. Maintain an accurate journal of the proceedings of the board of education
2. A supply of approved warrant blanks
3. A supply of approved purchase order blanks
4. Form 150 - Supplemental Estimate
5. SA&I Form 307, Request for approval of State Aid and/or Federal Funds
6. A copy of the following:
   (A) Any course of instruction or workshop of courses offered for purposes of meeting the requirements of Encumbrance clerk training
   (B) The instruction shall address all of the following topics:
      (1) School finance laws of the State
      (2) Accounting; (iii) Ethics;
      (iii) Required forms and documents
      (iv) Duties and responsibilities of a school district encumbrance clerk
      (v) Policies & Procedures
      (vi) Other Purchased Property Services
      (vii) Building Services
      (viii) Property Services
      (ix) Outside Contractors
      (x) Property Services which are not classified above

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

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

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

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

530* Communication Services. Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications service to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications service to establish or maintain postage machine rentals, postage, express delivery services, or couriers. This includes licenses and fees for services such as subscriptions to research materials over the internet (such as downloads). (Expenditures for software should be coded to objects 653, if the software was not capitalized; or 733, if the software is eligible for capitalizations as determined).

540* Advertising. Expenditures for printed announcements in professional periodicals and newspapers or announcements broadcast by radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising or publicity services are not recorded here, but are charged to professional services.

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

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

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

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

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

SCHOOL DISTRICT ENCUMBRANCE CLERK

Title 78, Section 5-419. Election of Officers of Board of Education - Employment of Clerks.

A. Except for districts that elect a chair of the board pursuant to Section 1 of this act, the board of education of each school district shall elect from its membership at the first regular, special or emergency meeting following the annual school election and certification of election of new members, a president and vice president, each of whom shall serve for a term of one (1) year and until a successor is elected and qualified. The board shall also elect a clerk and, in its discretion, a deputy clerk, either of whom may be one of the members of the board, and each of whom shall hold office during the pleasure of the board and each of whom shall receive such compensation for services as the board may allow. If the board elects a board clerk who is not one of the members of the board, the board clerk may also be employed as the encumbrance clerk and minute clerk.

Provided, no superintendent, principal, treasurer or assistant treasurer, instructor, or teacher employed by such board shall be elected or serve as clerk or deputy clerk of the board nor as encumbrance clerk or minute clerk except that a treasurer or assistant treasurer may serve as a minute clerk. No board member shall serve as encumbrance clerk or minute clerk. The deputy clerk may perform any of the duties and exercise any of the powers of the clerk with the same force and effect as if the same were done or performed by the clerk. Before entering upon the discharge of the duties of the deputy clerk, the deputy clerk shall give a bond in a sum of not less than One Thousand Dollars ($1,000) with good and sufficient sureties to be approved by the board conditioned for the faithful performance of the duties of the deputy clerk.

B. The board of education shall employ an encumbrance clerk and minute clerk, both functions of which may be performed by the same employee. The encumbrance clerk shall keep the books and documents of the school district and perform such other duties as the board of education or its committees may require. The minute clerk shall keep an accurate journal of the proceedings of the board of education and perform such other duties as the board of education or its committees may require. The board of education may designate a deputy minute clerk. The deputy minute clerk may perform any of the duties and exercise any of the powers of the minute clerk with the same force and effect as if the same were done or performed by the minute clerk. Before entering upon the discharge of the duties of the deputy minute clerk, the deputy minute clerk shall give a bond in a sum of not less than One Thousand Dollars ($1,000) with good and sufficient sureties to be approved by the board conditioned for the faithful performance of the duties of the deputy minute clerk. Before entering upon the discharge of their duties, the encumbrance clerk and minute clerk shall each give a bond in a sum of not less than One Thousand Dollars ($1,000) with good and sufficient sureties to be approved by the board conditioned for the faithful performance of their duties. If both functions are performed by the same person only one bond in a sum of not less than One Thousand Dollars ($1,000) shall be required.

The minute clerk is not statutorily required to take the minutes of a board of education's executive session. Any person legally present during an executive session may take the minutes of the executive session. January 27, 1983 (AG Op. No. 83-100)


Clerk of Board of Education may be removed or Clerk by his Board of Education at any time. AG Op. February 28, 1951

The president of the board of education of a school district cannot be “fixed” by the board of education prior to the expiration of his one-year term. AG Op. August 23, 1949

OAC 210:25-5.10. The encumbrance clerk.

(a) Duties and responsibilities. The encumbrance clerk shall be employed by the board and may also serve as the minute clerk. The encumbrance clerk is responsible for the following duties:

(1) Maintain Appropriation and Encumbrance Ledger.
(2) Determine that encumbrances do not exceed appropriations and are for purpose of appropriation charged.
(3) May complete purchase orders.
(4) Transmit warrants to vendor(s).
(5) Perform such other duties as the board or its committees may require.
Expenditures for letterhead, bond-type paper, copy paper, and construction paper, and for ink and toners used in the office and for instruction.

611 Object Series

If the acquisition cost is more than $5,000, use Object 730 series. If the acquisition cost is less than $5,000 and used within a short period of time (except those listed in Objects 620, 630, 640, 660, and 670) for the operation of an LEA, including freight and cartage.

620 General Supplies. Expenditures for all expendable supplies with an acquisition cost of less than $5,000 and used within a short period of time (except those listed in Objects 620, 630, 640, 660, and 670) for the operation of an LEA, including freight and cartage.

630 Expenditures for the operation of a local food service, including food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor, and equipment would be charged to the appropriate object code.

640 Services Purchased from another LEA or Educational Services Agency

591* Services Purchased from another LEA or Educational Services Agency

Inter-educational, Interagency Purchased Services. Purchased services other than those purchased pursuant to a blanket purchase order prior to payment. Prior to payment, the requesting county officer shall verify the blanket purchase order by signature. The maximum authorized amount of a blanket purchase order may be increased to cover unforeseen expenses. A written explanation of said increase shall be attached to the blanket purchase order prior to payment.

590* Staff Travel.

630 Out-of-District Travel.

580* Staff Travel.

581 In-District Travel.

582 Out-of-District Travel.

635 Education and training for teachers, principals, or administrators. The cost of travel and subsistence (room and board) also are charged here. This series would also include travel and subsistence by employees for training purposes.

All surety bonds as required by this section or other laws shall be furnished by a company duly qualified under the insurance laws of this state and shall be purchased by the school district. Each surety bond shall be payable to the proper officer of the LEA for food, supplies, labor, and equipment would be charged to the appropriate object code.

For purposes of this section, "blanket bond" means a school district officer and employees blanket position bond which covers all officers and employees up to the penalty of the bond for each officer and employee and as authorized by law or regulation, except no written requisition shall be required for a blanket purchase order prior to payment.

564* To Charter Schools within the State.

566* Voucher Payments to Private Schools and to Other School Districts Outside the State.

568* To Other School Districts Outside the State.

576 Tuition paid to charter school agencies within the state.

577 Tuition paid to charter school agencies outside of the state.

578 Tuition paid to charter school agencies within the state.

579 Tuition paid to charter school agencies outside of the state.

584 School District Officer and Employees Bond. For purposes of this section, "surety bond" means a school district officer and employees bond to be approved as provided by law, and to assure the faithful performance of the duties of the covered officer and employees.

585 Set by the State Board of Education, to be approved as provided by law, and to assure the faithful performance of the duties of the covered officer and employees.

586* Bond.

599* Other Purchased Services.

655* Revenue from Non-Instructional Source. Voucher payments to school districts within the state and to charter schools within the state.

656* Revenue from Non-Instructional Source. Voucher payments to other school districts outside the state.

658* Revenue from Non-Instructional Source. Voucher payments to private schools both in-state and out-of-state, and to other school districts within the state.

659* Revenue from Non-Instructional Source. Voucher payments to other school districts outside the state.
7. Money market mutual funds regulated by the Securities and Exchange Commission and which investments consist of obligations of the United States, its agencies and instrumentalities, and investments in those items and those restrictions specified in paragraphs 1 through 6 of this subsection; or

8. Warrants, bonds or judgments of the school district; or

9. Qualified pooled investment programs, the investments of which consist of those items specified in paragraphs 1 through 8 of this subsection, as well as obligations of the United States agencies and instrumentalities, regardless of the size of the district's budget. To be qualified, a pooled investment program for school funds must be governed through an interlocal cooperative agreement formed pursuant to Section 5-117b of this title, and the program must competitively select its investment advisor and other professionals. Any pooled investment program used must be approved by the board of education; or

10. Investment programs administered by the State Treasurer.

H. The board of education is hereby empowered to require the treasurer to satisfactorily complete an investment education program approved by the State Board of Education and the State Board of Career and Technology Education. Such program shall be designed to allow treasurers to make informed decisions regarding the safety, return, liquidity, costs and benefits of various investment options allowed under this section.

I. In making investments in those items specified in paragraphs 1 through 8 of this subsection subject to the provisions of this title, the general fund, the building fund, or the sinking fund, the board of education may accept deposits in financial institutions which are not located within the state; however, such deposits are federally insured pursuant to 62-513.

J. School District cannot establish payroll cash account by issuing purchase orders against accounts within General Fund, depositing warrants in payroll account, and writing payroll checks against payroll account.

K. County Treasurer serves as Treasurer of area school districts, with additional bond, unless board of education appoints local Treasurer.

L. Each member of the board of education and the treasurer and assistant treasurer of a district shall take and subscribe to the following oath:

"I, _____________________________ (Name of officer), hereby declare under oath that I will faithfully perform the duties of _______________________ (Name of position) of ____________________ (Name of school district) to the best of my ability and that I will faithfully discharge all of the duties pertaining to said office and obey the Constitution and laws of the United States and Oklahoma."
Governments shall secure funds for public purposes.

The income received from investments may be placed in the general fund of the governmental subdivision or in a savings account and invested for the benefit of the governmental subdivision.

The local treasurer of a school district shall keep a separate cash ledger for each fund in the custody of the treasurer.

The written investment policy shall address liquidity, diversification, safety of principal, yield, and the date and principal amount received for each investment liquidated.

In the event of a court of record or bonds or bond and revenue anticipation notes issued by a public trust for the benefit of the governmental subdivision, the income received from the investments may be placed in the general fund of the governmental subdivision.

Examples: Cover Slips, Spinners, Lab Supplies (beakers, burets, hydrometers, microscope, petri dishes, pipets, etc.), Food for Instruction, (Home Economics, 21 Century).

The board of education shall, each month, set aside funds to an operating account and to an investment account.

The written investment policy shall address liquidity, diversification, safety of principal, yield, and the date and principal amount received for each investment liquidated.

Additional ledgers shall also be maintained to record the investments made from each fund. Such investment ledgers shall disclose the date, description and principal amount paid for each investment purchased.

Education must review the investment performance of the treasurer on a regular basis and no less than each year.

Academic programs for credit grades. Examples: Adding Machine, Buffer, Compressor, Farm Equipment, etc.

Academic programs that are non-credit. Examples: Extracurricular Supplies, Awards, Gifts, Decorations, Regalia, and Refreshments.

Extracurricular Supplies.

Funds. Authorized sinking fund payments and payment for investments or receipt of liquidated investments may be made by check, wire transfer or other instrument or method through the Federal Reserve System.

Policies & Procedures

LEA may identify types of equipment, supplies, or services that are appropriate for use in a LEA and shall make these decisions consistent with the LEA's educational needs and the LEA's financial resources.

Awards, Gifts, Decorations, Regalia, and Refreshments.

683* Extracurricular Supplies.

682* Awards, Gifts, Decorations, Regalia, and Refreshments.
SCHOOL DISTRICT TREASURER

Title 70, Section 5-114. County Treasurer as District Treasurer - Local and Assistant Local Treasurer - Estimate of Needs - Charge for Services.

A. The county treasurer of each county shall be the treasurer of all school districts in the county, except that the board of education of a school district may appoint a local treasurer for the school district and, in its discretion, an assistant local treasurer of the district, each of whom shall serve at the pleasure of the board for such compensation as the board may determine. The assistant local treasurer may perform any of the duties and exercise any of the powers of the local treasurer with the same force and effect as if the same were done or performed by the local treasurer. Before entering upon the discharge of the duties of the assistant treasurer, the assistant treasurer shall give a bond in such amount as the board of education may designate, with good and sufficient sureties to be approved by the board, conditioned for the faithful performance of his or her duties. A local treasurer or assistant local treasurer need not be a resident of the school district whose appointed to serve although any local treasurer or assistant local treasurer shall be a resident of this state. Nothing herein shall prevent a local treasurer or assistant local treasurer from being appointed for more than one school district.

B. Whenever a county treasurer is designated as the treasurer for a school district, the treasurer or assistant treasurer may elect to charge for such services. If said charges are assessed, the treasurer shall prepare a special estimate of needs each fiscal year, covering all expenditures of the office on behalf of any school districts for which the county treasurer serves as treasurer. The estimate for treasurer services shall be itemized by personal services and maintenance and operation expenditures and shall be filed with the county excise board. In reviewing and approving this estimate, the county excise board shall authorize and levy amounts for treasurer services which the county board of education shall be sufficient to perform the services. The amount charged to the districts for which the treasurer services are to be charged in the ratio in which each school district's total appropriations for the preceding year bears to the total appropriations of all such school districts receiving treasurer services for the preceding year. The amounts shall be included in, or added to, the estimates of needs or budget of such each school district. The amount as approved and appropriated by the county excise board shall be paid by the school district, by appropriate warrants, to the county for deposit in the county general fund.

School District treasurer serves as Treasurer of area school district, without additional bond, unless board of education appoints local Treasurer. AG Op. September 25, 1968

School District treasurer must handle Federal funds for vocational work-study programs allocated to district to provide employment to students needing earnings to continue to work toward their vocational objectives. AG Op. April 19, 1966

County Treasurer can pay warrant not bearing personal endorser of payee. AG Op. March 3, 1959

Only duty of school district treasurer in registering warrant is to determine whether warrant is within appropriation, and he has no duty to determine whether warrant, regular or in. was issued in payment of a bond. AG Op. December 14, 1935

School District does not elect the school district treasurer. AG Op. February 17, 1951

Title 70, Section 5-115. Local Treasurer - Surety Bond - Duties - Cash and Investment Ledgers.

A. Unless the context clearly shows otherwise, the term "treasurer," as used in this section, includes a county treasurer acting as the treasurer of a school district pursuant to the provisions of Title 5-114 of this title. The treasurer so appointed shall execute, before entering upon the duties of the office of the treasurer, a surety bond in an amount which it is estimated by the board of education the treasurer will have on hand at any one time during the current year, and the amount of securities held as investments shall not be considered. The board of education is empowered to require the treasurer to increase or decrease the bond of the treasurer as the amount of funds on hand may require. Provided, the bond of a school district shall not, in any event, be required to be in an amount greater than that of the county treasurer of the county. The premium on the bond shall be paid by the board of education out of district funds. Provided, however, the treasurer of such district shall require the depository wherein school district funds are deposited to insur or guarantee the deposit by proper securities, which shall be of the same class of securities as are required to insure deposits of county treasurers of the various counties, and the securities shall be pledged, taken and kept in the manner provided by Sections 517.1 through 517.7 of Title 62 of the Oklahoma Statutes.

B. In all districts which are permitted by law to select a local treasurer, the county treasurer shall act as treasurer thereof until such time as a local treasurer shall be appointed and has executed the surety bond required by this section. In no instance in which the county treasurer is the treasurer of any school district shall any additional bond be required, but the official bond of the county treasurer shall stand for any and all funds and securities coming into the hands of the county treasurer.
### Expenditure Records

<table>
<thead>
<tr>
<th>Field Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Fiscal Year</td>
<td>The field is used to designate the fiscal year (school year) of the record. This field contains the last calendar year (e.g., for school year 2019-20, the field would contain 2020).</td>
</tr>
<tr>
<td>2. County Number</td>
<td>The county number as assigned by the State Department of Education. The first digit for the first nine counties must be zero.</td>
</tr>
<tr>
<td>3. District Number</td>
<td>The District Number as assigned by the State Department of Education. The first character must be either &quot;I&quot; for independent districts or &quot;C&quot; for elementary districts. The remaining characters are the district numbers and must contain leading zeroes (i.e., District I-3 must be reported as I003).</td>
</tr>
<tr>
<td>4. Fund</td>
<td>Numbered fields 4-11 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>5. Project Reporting</td>
<td>Numbered fields 5-11 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>6. Function</td>
<td>Numbered fields 6-12 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>7. Object</td>
<td>Numbered fields 7-14 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>8. Subject</td>
<td>Numbered fields 8-15 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>9. Program</td>
<td>Numbered fields 9-16 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>10. Operational Unit</td>
<td>Numbered fields 10-17 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>11. Numbered fields 11-18 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
<td></td>
</tr>
<tr>
<td>12. Appropriated amount</td>
<td>Numbered fields 12-19 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>13. Encumbered amount</td>
<td>Numbered fields 13-20 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>14. Warrants Issued</td>
<td>Numbered fields 14-21 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
</tbody>
</table>

### Revenue Records

<table>
<thead>
<tr>
<th>Field Number</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1. Fiscal Year</td>
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</tr>
<tr>
<td>2. County Number</td>
<td>The county number as assigned by the State Department of Education. The first digit for the first nine counties must be zero.</td>
</tr>
<tr>
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<td>The District Number as assigned by the State Department of Education. The first character must be either &quot;I&quot; for independent districts or &quot;C&quot; for elementary districts. The remaining characters are the district numbers and must contain leading zeroes (i.e., District I-3 must be reported as I003).</td>
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</tr>
<tr>
<td>5. Project Reporting</td>
<td>Numbered fields 5-11 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>6. Source of Revenue</td>
<td>Numbered fields 6-12 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>7. Operational Unit</td>
<td>Numbered fields 7-13 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>8. Functional Unit</td>
<td>Numbered fields 8-14 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>9. Estimated Amount</td>
<td>Numbered fields 9-15 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
<tr>
<td>10. Actually Collected</td>
<td>Numbered fields 10-16 make up the coding structure as defined in the OCAS Manual. Only numeric data, with leading zeroes when necessary, will be valid.</td>
</tr>
</tbody>
</table>

### Field Definitions

800 Other Objects. Amounts paid for goods and services not otherwise classified.

810 Dues and Fees. Expenditures for district membership in professional or other organizations, payments to a paying agent for services rendered, late payment fees charged to a district or bank, service charges.

820 Judgments against the LEA. Amounts collected dollar amounts. Only numeric data will be allowed—do not include dollar signs, commas, or periods in these fields. Place a blank character in the position of these fields to designate a negative number. The last two digits are implied decimals (cents); numeric data will be allowed—do not include dollar signs, commas, or periods in these fields.

830 Investments. Expenditures for the initial, additional, and replacement items of equipment and capital expenditures or for lost or stolen equipment. Original costs of equipment less any salvage value, is appropriated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of a capital asset that is charged to a district or bank service charges, or administrative purposes that exceed the capitalization threshold. Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and technology maintenance. Included in this object code are costs of equipment that are used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans.

710 Security Equipment. Expenditures for object code 653, Supplies—Technology Related, or administrative purposes that exceed the capitalization threshold. Expenditures for software that meet the standards for classification as a supply should be coded to object code 653, Supplies—Technology Related.

720* Technology-Related Hardware. Expenditures for technology-related equipment and technology infrastructure. These costs include those associated with the purchase of network equipment, servers, PCs, printers, other peripherals, and technology maintenance. Included in this object code are costs of equipment that are used to transport persons or objects. Examples are automobiles, trucks, buses, station wagons, and vans.
covered by insurance. Only amounts paid as a result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

830 Debt-Related Expenditures.
831 Redemption of Principal. Outlays from current funds to retire serial bonds.
832 Interest (Coupons). Expenditures for interest or coupons on bonds or notes.
833 Interest on Non-Payable Warrants. Expenditures for interest on non-payable warrants.
834 Interest on Lease Purchase Expenditures. 

840* Contingency (for budgeting purposes only). This account is provided for budgeting appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object classification.
850* Game Contracts and Guarantees. Expenditures for competitive athletics contractual arrangements.
860* Staff Registration and Tuition. Expenditures for registration and/or tuition necessary to attend or participate in professional conventions, seminars, and/or university classes.
870* County Assessments/Revaluation Fees. Expenditures assessed to the LEA by the county excise board pro rata by district for revaluation of real property by the county assessor.
880* Student Aid Payments/Scholarships.
881* Donations.
885* Student Certification and License Testing. Payment for trade-specific certifications & licenses for student. (Career Tech Only – Mid-Del 55 I052)

900 OTHER USES OF FUNDS. This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA, but require budgetary or accounting control. These include housing authority obligations, outlays from current funds to satisfy housing authority obligations of the LEA, a public school housing authority bond, a public school housing authority warrant, or a public school housing authority bank transfer to such units.

920* Housing Authority Obligation. Outlays from current funds to satisfy housing authority obligations of the LEA, a public school housing authority bond, a public school housing authority warrant, or a public school housing authority bank transfer to such units.
930* Remittances. Lost book refunds would be coded here.
990* Petty Cash. Expenditures for cash necessary to make change for various school activities and functions.

Expenditure Record Length: 13 characters:

Revenue Record Length: 12 characters:

OKLAHOMA COST ACCOUNTING SYSTEM (OCAS) RECORD LAYOUT

Fiscal Year
County Number
District Number
Fund
Project
Reporting Function
Object Program
Subject Job Class Operational Unit Appropriated Amount
Encumbered Amount
Warrants Issued

Revenue Fiscal Year
County Number
District Number
Fund
Project
Reporting Source of Revenue Program Operational Unit Estimated Amount Actually Collected

*S indicates sign: blank when positive, "-" when negative.
**Fully qualified fiscal year (i.e., for fiscal year 2019-2020, use 2020).
Each record must contain a carriage return at the end.

File Names Accepted
Expenditure Files: EXPEND.DAT
Revenue Files: REVENUE.DAT

Policies & Procedures
OCAS DATA SUBMISSION

Data:
• All field definitions and record layout requirements will remain the same.
• After the data has been "rolled," it needs to be saved as either expend.dat or revenue.dat.

REMINDERS:
• When entering the county/district number:
  • Be sure to use the number zero (0) and not the letter (O).
  • Independent districts need to be sure to use the letter "I," not the number one.

WEB-BASED REPORTING:
• Access the OCAS site through the SDE Home Page at: <www://sde.ok.gov>.
• Select the Single Sign On link.
• When the logon screen appears, type in your username and password, then click on Sign In.
• Highlight and click on Oklahoma Cost Accounting System
• Highlight and click on District Page.

Upload:
• If you know the file and path name of the desired document (expend.dat or revenue.dat), you can type it in directly or click on Browse and find the document. Please note: Only the named document can be uploaded in the file holder.
• After you have gathered the data, click on Upload Expense File. The computer system will inform you if the data upload was successful, or if incorrect data was submitted (county/district codes, wrong fiscal year, too many characters, etc.).
• The data will be processed and posted for the district to view. You will be able to view any error listings or other messages at that time.

Reports:
• To view error listings, click on "View Errors". The computer system will take you to the District Expenditure Upload Report. This report can be printed by using the print option on your browser. Only the fund totals will be listed if the data processed without any edit check errors.
• To generate, view, and print final reports, select the desired report under "District Reports Tab". Reports are generated in Portable Document Format (PDF). Click on "Request Report".
• Once the reports have passed all common edit checks, review the comparison reports to determine (1) if data was doubled, (2) there was a loss in revenue; (3) all funds were coded in one area. The Financial Accounting Section will be reviewing these reports as well for the same errors.
• When the reports are accurate, the authorized district user must lock their data. The State Department of Education staff will perform a desk review of the locked data and either accept or reject the data.
• If the data is rejected, the district will be notified of the areas of deficiencies and allowed to correct and resubmit the data. The data will need to be locked again by the authorized district user.
• When all reports are accurate, and the State Department of Education staff has certified the data, the superintendent must certify that all reports are correct by activating the "certify" option on the OCAS screen.
• Click on Return to Single Sign On link to return to districts current applications or use the Back button on the browser to return to the Districts Home Page.

Policies & Procedures
G-19
7-1-19

970* Intrafund Transfers.
Expenditures for transactions conveying money within a fund account and other intramural activity.

980 Taxes. Includes fuel tax paid by the LEA and sales tax collected by the LEA.

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

982* Sales Tax.
Expenditures for sales taxes collected by the LEA.

Object
Revenue dimensions include:

- Fiscal year
- Fund
- Project reporting
- Source of revenue
- Program
- Operational unit

[Source: Added at 8 Ok Reg 3093, eff 7-15-91 (emergency); Added at 9 Ok Reg 1811, eff 5-26-92; Amended at 14 Ok Reg 3551, eff 5-22-97 (emergency); Amended at 15 Ok Reg 2293, eff 6-11-98]
PROGRAM EXPLANATION: Definitions

**Function**

The word "function" is used to identify the groupings of related expenditure objectives. A function may be used with any other function for tracking purposes. Definitions of functions are intended only to facilitate expenditure tracking and are not intended for use as sources of revenue or cost accounting. The term "function" is used to describe the general nature of an expenditure. The classification of functions is intended to be broad enough to permit the classification of expenditures of like nature regardless of the purpose of acquisition. Functions are defined as follows:

1. General Public Instruction (GPI)
2. Special Public Instruction (SPI)
3. Adult and Community Education (ACE)
4. Extended Learning (XLD)
5. Research and Development (R&D)
6. Instructional Objects (IOB)
7. Operational Units (OPU)
8. Program Expenditures (Programs only)
9. Object
10. Program Expenditure Dimension Definitions

**Program**

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nine broad program areas are identified: regular programs, special programs, vocational programs, other instructional programs, continuing education programs, community service programs, athletic programs, instructional support programs, and other programs. A program dimension is required to be used with Functions 1000 and 2330.

**Object**

The word "object" is used to identify the groupings of related expenditure objectives. Object classifications are defined as follows:

1. GPA: General Public Instruction
2. SPI: Special Public Instruction
3. ACE: Adult and Community Education
4. XLD: Extended Learning
5. R&D: Research and Development
6. IOB: Instructional Objects
7. OPU: Operational Units
8. Programs
9. Object
10. Program Expenditure Dimension Definitions

**Program Expenditure Dimension Definitions**

Program expenditure dimension definitions are used to identify the account classification to which expenditures may be attributed indirectly to instructional, community service, and enterprise operations. Program-costing purposes, the charges to functions in the 1000, 2000, and 3000 series and this program dimension series are allocated to other programs.

**Equipment**

Equipment is defined as property, other than land, that is held for use in producing goods or services or for administrative purposes and is not used in connection with the delivery of educational services. The term "equipment" is intended to be broad enough to permit the classification of all property other than land, regardless of the use of property. Equipment is defined as follows:

1. Land
2. Buildings and Structures
3. Capital Equipment: Equipment with an acquisition cost of $2,500 or more
4. Capital Equipment: Equipment with an acquisition cost of less than $2,500

**Fiscal year**

The term "fiscal year" is intended to be broad enough to permit the classification of expenditures for any period of time, regardless of the purposes for which expenditures are incurred. The term "fiscal year" is also used to describe the period of time for which program costs are accumulated. Fiscal years are defined as follows:

1. Pre-Kindergarten (Half Day)
2. Pre-Kindergarten (Full Day)
3. Transitional Kindergarten (Half Day)
4. Transitional Kindergarten (Full Day)
5. First Grade
6. Second Grade
7. Third Grade
8. Fourth Grade
9. Fifth Grade
10. Sixth Grade
11. Seventh Grade
12. Eighth Grade
13. Ninth Grade
14. Tenth Grade
15. Eleventh Grade
16. Twelfth Grade

**Source of Revenue**

The term "source of revenue" is intended to be broad enough to permit the classification of revenues by source. Revenues from restricted sources, such as federal grants, state funds, or local funds, are defined as follows:

1. Local
2. State
3. Federal

**Objectives**

Objectives are defined as follows:

1. Increase and/or maintain pupil attendance
2. Improve student learning
3. InCREASE AND/or maintain pupil attendance
4. Increase and/or maintain pupil attendance
5. Increase and/or maintain pupil attendance
6. Increase and/or maintain pupil attendance
FINANCIAL INFORMATION PROCESSING


These regulations apply to data processing service centers planning to provide services to schools, as well as to schools providing their own computer services (hereafter both referred to as Center), implementing Oklahoma Cost Accounting System (OCAS).

(1) The Center shall have available adequate data equipment to process the information.

(2) Personnel of the Center shall have an adequate understanding of the school finance laws and regulations implementing OCAS in the State of Oklahoma.

(3) No warrant/check shall be issued in excess of the properly approved appropriations or cash on hand for non-appropriated funds.

(4) The Center will provide forms and/or means of transmitting proper information to and from the Center.

(5) The Center shall provide a complete audit trail of transactions in the form of a fiscal year-to-date (or monthly) detailed Budget Analysis, listing all encumbrances and payments by date.

(6) All financial transactions must be computer program generated for transfer of information to State Department of Education, coding to the bold or ability to roll to the bold codes if detailed coding is desired at district level, as printed in the OCAS manual.

(7) The Center must have the ability to transfer financial information, for all funds, for expenditures and revenue to the State Department of Education, when requested via the Web-based OCAS system.

(8) The Center must have ability to provide adequate audit trail for all entries.

(9) The Center is required to provide a computer generated program from the warrant register with detail and summary expenditure reports on 8 1/2” X 11”, unlined paper, in SDE approved format for claiming of federal fund reimbursements based on warrants issued. No expenditures will be processed on any report that has any unclaimed funds.

(10) The Center must have ability to roll to the third digit of Function, first digit of Object in OCAS for federal programs report summary page.

(11) The Center must have ability to meet minimum criteria for software implementing OCAS as developed by the State Department of Education.

(12) Computer generated Rced and Report of School District Expenditure forms requesting reimbursement against any federal program section of the State Department of Education must be received or postmarked on or before August 1, effective July 1, 2008. Unclaimed funds in the federal program areas will become carry-over funds into the new school year and be spent and claimed for reimbursement.

(13) The Center will provide all necessary pertinent information requested by the school district and promptly make all required monthly, quarterly, and annual reports.

(14) The Center shall process budgetary changes provided that said budgetary changes conform with Statutes pertaining to School Finance.

(15) The Center shall not process a supplemental allocation unless said allocation is accompanied by a Supplemental Estimate (Form 150), or a Request for Approval of State Aid and/or Federal Aid (Form 307) or Cash Fund Estimate of Needs and Request for Appropriation of Funds for Schools (Form 308), properly signed, authorizing the allocation of an additional appropriation of funds.

(16) The Center is required to continuously report the condition of all prior fiscal year funds with active balances.

(17) The Center shall furnish necessary instructions to the school personnel necessary to initiate and maintain the program.

(18) The Center and software vendor providing services for a school district during a fiscal year shall be required to process and incorporate all pertinent information of each of the affected current year's funds from the beginning of the fiscal year. They shall also be required to process all payroll information for the calendar year of initiation.
other employee training.

202 OTHER VOCATIONAL PROGRAMS (CONSUMER-LED VIRTUAL HIGH SCHOOL). Instructional activities that provide students with the opportunity to acquire knowledge and develop understanding, attitudes, and skills relevant to health professions.

201 Instructional activities that enable students to acquire the knowledge and skills necessary to enter a wide range of agriculture related occupations.

200 VOCATIONAL PROGRAMS (CONSUMER-LED VIRTUAL SCHOOL). Program Expenditure:

(1) accurately recording and reporting all revenue and expenditures by applicable OCAS bold code dimensions to the State Department of Education; (2) submitting OCAS financial records via the Web-based system of all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions; (3) ascertaining that current and accurate applicable OCAS codes are being utilized as updated and maintained by the State Department of Education; (4) complying with regulations as outlined in OAC 210:25-3-7 (Financial information processing), OAC 210:25-5-10 (The encumbrance clerk), OAC 210:25-5-11 (The school district treasurer), or OAC 210:25-5-12 (The school district bookkeeper) in the sending of the equipment to the consumer; (5) reconciling all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions; (6) as referenced in 70 O.S. 2001, § 5-135.2 (B), the State Department of Education shall reduce the monthly amount specified in subsection (c), pursuant to the provisions of 70 O.S. 2001, § 1-117.

210 SECONDARY VOCATIONAL PROGRAMS (COMPREHENSIVE SECONDARY SCHOOL). Instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for initial employment in an occupational area.

209 TRADES AND OCCUPATIONAL EDUCATION. Instructional activities that prepare students to perform specific occupational tasks within a wide variety of work environments.

208 VOCATIONAL PROGRAMS. Instructional activities that prepare, personal, home, and family life, and to home economics occupations.

207 BUSINESS AND COMPUTER TECHNOLOGY. Instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for initial employment in an occupational area.

206 SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS.

205 TECHNOLOGY EDUCATION. Instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for initial employment in an occupational area.

204 FAMILY AND CONSUMER SCIENCES.

203 VIRTUAL SCHOOL PROGRAMS. Instructional activities that provide students with the opportunity to acquire knowledge and develop understanding, attitudes, and skills relevant to activities for comprehensive high school vocational programs that cannot be provided for all indebtedness.

202 BUSINESS AND COMPUTER TECHNOLOGY.

201 SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS.

200 TECHNOLOGY EDUCATION.

199 FAMILY AND CONSUMER SCIENCES.

198 VIRTUAL SCHOOL PROGRAMS.

197 SECONDARY VOCATIONAL PROGRAMS (COMPREHENSIVE SECONDARY SCHOOL).

196 TRADES AND OCCUPATIONAL EDUCATION.

195 VOCATIONAL PROGRAMS.

194 VOTER REGISTRATION.

193 CARL PERKINS.  Work-based Learning.

192 CARL PERKINS - Academic Integration.

191 THE UNIVERSITY PROFESSION.

190 VOTER EDUCATION.

189 AGRICULTURAL EDUCATION.

188 HIGH SCHOOL EDUCATION.

187 LIFE SKILLS.

186 WORK-BASED LEARNING.

185 CARL PERKINS.  Academic Integration.

184 THE UNIVERSITY PROFESSION.

183 VOTER EDUCATION.

182 AGRICULTURAL EDUCATION.

181 HIGH SCHOOL EDUCATION.

180 LIFE SKILLS.

179 WORK-BASED LEARNING.

178 CARL PERKINS.  Academic Integration.

177 THE UNIVERSITY PROFESSION.

176 VOTER EDUCATION.

175 AGRICULTURAL EDUCATION.

174 HIGH SCHOOL EDUCATION.

173 LIFE SKILLS.

172 WORK-BASED LEARNING.

171 CARL PERKINS.  Academic Integration.

170 THE UNIVERSITY PROFESSION.

169 VOTER EDUCATION.

168 AGRICULTURAL EDUCATION.

167 HIGH SCHOOL EDUCATION.

166 LIFE SKILLS.

165 WORK-BASED LEARNING.
333* CARL PERKINS - Professional Development. Industry Involvement and Technology Training.
334* CARL PERKINS - Guidance and Counseling.
335* CARL PERKINS - Career Awareness.
336* CARL PERKINS - Recruitment and Retention.
337* CARL PERKINS - Evaluation.
338* CARL PERKINS - Workforce Partnerships.
339* CARL PERKINS - Services and Activities: High Skill, High Wage, In-Demand.
340* CARL PERKINS - Secondary and Postsecondary.
341* CARL PERKINS - Technology Programs-Districtwide.

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

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

410* BILINGUAL ENGLISH FOR SPEAKERS FOR OTHER LANGUAGES (ESOL).
420 SPECIAL NEEDS PROGRAMS.
421* In-School Suspension. Instructional services and activities for those students outside the regular instructional program but housed within the same operational unit and under the direction of the site administrator.
422* Homebound. When an acute or chronic health condition makes it impossible for a child to attend regular classes, this program provides temporary instruction for the child outside the school setting.
423* Foster Care.
424* Remedial. Instructional activities designed to correct faulty study habits and raise the level of a student’s general competence.
425* Homeless. Activities designed to meet the needs of homeless children and youth with the district.
426* Ace Remediation.
427* Reading Sufficiency.
428* Oklahoma Future Native Leaders Project
429* Disadvantaged/Deprived (At-Risk Students). Instructional activities designed to meet the needs of students who are unable to exhibit educational skills of comparable students. This may be caused by frequent moves, cultural

(B) Form 308 - Cash Fund Estimate of Needs and Request for Appropriation (local revenue to be placed in a special cash fund) Requires excise board approval.
(C) Form 150 - Supplemental Estimate (local revenue being placed in General Fund or Building Fund) - Requires excise board approval, does not require publication.

Other financial transactions shall include functional categories as defined in rules adopted by the State Board of Education to implement the Oklahoma Cost Accounting System pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable.

A. For the 1991-92 school year, school districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System, as adopted by the State Board of Education pursuant to Section 5-135 of this title. Costs shall be reported by curricular subject area where applicable.

B. Beginning July 1, 1991, and in each subsequent school year, the State Department of Education shall reduce the monthly payment of a district’s State Aid funds if, at the time of such payment, the district is not operating pursuant to the Oklahoma Cost Accounting System. The amount of the reduction shall be one percent (1%) for the first payment, two percent (2%) for the second payment, three percent (3%) for the third payment, four percent (4%) for the fourth payment, and five percent (5%) for each subsequent payment. The reduction may be waived by the State Board of Education if the district can demonstrate that failure to operate pursuant to such system was due to circumstances beyond the control of the district and that every effort is being made by the district to operate pursuant to such system as quickly as possible.

C. No later than September 1 each year, every district board of education shall prepare a statement of actual income and expenditures for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.

D. No later than September 1 each year, every school district shall transmit a copy of the income and expenditures data required pursuant to subsection C of this section to the State Department of Education. The Department shall post the income and expenditure data on the Internet Web site for the Department in a form that is accessible to the public.

OAC210-255-4. Accounting.

(5) The financial structure of an Oklahoma public school district consists of various classifications as referenced in Oklahoma Administrative Code (OAC) 230-25-7.1, (Oklahoma Cost Accounting System [OCAS]). School District accounting systems shall be organized and operated on a basis that assures legal compliance by the recording and summarizing of financial transactions within funds, each of which is completely independent of any other. Each fund shall account for and continually maintain the identity of its revenues and expenditures. Financial transactions for purposes of this regulation and as referenced in 70 O.S. 2001, § 5-135.2 shall be defined as a detailed reporting of revenue within the Level of Operation as follows: Instruction, Support Services-Students, Support Services-Instructional Staff, Support Services-General Administration, Support Services-School Administration, Support Services-Central, Operation and Maintenance of Plant Services, Student营养 Programs, Operation, Community Services Operations and Facilities Acquisition and Construction Services. Additional dimensions for Revenue and Expenditures are coded to provide classification by Fiscal Year, Fund, Project Reporting, Object, Program, Subject, Job Classification, and Operational Unit, where applicable.

Title 78, Chapter 1, Section 5-135.2. Report of Financial Transactions and Costs - Reduction of Monthly Payment of District's State Aid Funds.

Source: Amended at 9 Ok Reg 3101, eff 6-11-92 (emergency); Amended at 9 Ok Reg 3545, eff 7-24-92 (emergency); Amended at 9 Ok Reg 3546, eff 7-24-92 (emergency); Amended at 10 Ok Reg 5547, eff 5-5-97 (emergency).
**Policies & Procedures**

**Program Expenditure**

1. **Federal Program Expenditure**
   - Federal Program Act (20 U.S.C. 2281) - Title I
   - Programs and Services
   - Program Administration costs
   - Federal Program Requirements

2. **County Program Expenditure**
   - County Program Act (20 U.S.C. 2281) - Title II
   - Local Program Administration Costs
   - County Program Requirements

3. **Local Program Expenditure**
   - Local Program Act (20 U.S.C. 2281) - Title III
   - Local Program Administration Costs
   - Local Program Requirements

4. **State Program Expenditure**
   - State Program Act (20 U.S.C. 2281) - Title IV
   - State Program Administration Costs
   - State Program Requirements

5. **Special Education Program Expenditure**
   - Special Education Act (20 U.S.C. 2281) - Title V
   - Special Education Program Administration Costs
   - Special Education Program Requirements

6. **Other Program Expenditure**
   - Other Program Act (20 U.S.C. 2281) - Title VI
   - Other Program Administration Costs
   - Other Program Requirements

7. **Program Expenditure Reporting**
   - Program Expenditure Reporting Requirements
   - Program Expenditure Reporting Procedures

8. **Program Expenditure Auditing**
   - Program Expenditure Auditing Requirements
   - Program Expenditure Auditing Procedures

9. **Program Expenditure Documentation**
   - Program Expenditure Documentation Requirements
   - Program Expenditure Documentation Procedures

10. **Program Expenditure Compliance**
    - Program Expenditure Compliance Requirements
    - Program Expenditure Compliance Procedures
CONTINUING EDUCATION PROGRAMS. Instructional activities that develop knowledge and skills to meet immediate and long-range educational objectives of adults.

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

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

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

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

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

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

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

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

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

SHORT-TERM ADULT EDUCATION. Instructional activities concerned with developing skills and knowledge for adults with regard to vocation.
POLICIES & PROCEDURES

4-1-20

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

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

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

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

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

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

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

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

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

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

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

The State Board of Education Policies and Procedures for Implementation of the Oklahoma Cost Accounting System (OCAS) and School Finance was presented to the Oklahoma State Board of Education during a regular meeting on March 19, 1992.

These policies and procedures have been prepared to assist in the implementation for financial transactions utilizing the coding structure of the Oklahoma Cost Accounting System. The goal of the Financial Services Division of the State Department of Education is to have consistency in coding and accurate implementation of school laws and State Board regulations relating to school finance.

The rules describe the basis of funding of public schools; the duties and procedures for the financial operation of districts; and the responsibilities of the State Department of Education and individual districts in regard to securing, dispensing, reporting and accounting for school funds.

Boards of education, superintendents, business managers, encumbrance clerks, treasurers, independent auditors, and others who have the responsibility for preparation of school district budgets and the administration of school district funds must become familiar with these policies and procedures.

LAWS AND REGULATIONS

Statutory provisions allowing the State Board of Education to administer the laws pertaining to Oklahoma school finance are found primarily within Title 70 of the Oklahoma Statutes, Articles 5 and 18. Related provisions are found in Titles 61, 62, 68 and 74 of the Oklahoma Statutes.

School districts shall report financial transactions for all funds, except for the school activity fund, using the Oklahoma Cost Accounting System (OCAS) as adopted by the State Board of Education pursuant to 70 O.S. §§ 135 and 135.2. Costs shall be reported by curricular subject area where applicable. For the 1992-93 school year and in each subsequent school year, school districts shall report financial transactions for all funds using the Oklahoma Cost Accounting System. Costs shall be reported by curricular subject area where applicable.

A permanent rule was accepted on December 31, 1991, under Oklahoma Administrative Code (OAC) Subchapter 1, 3, 5, and 7, Chapter 25: Finance, Title 210, State Department of Education.
SUBJECT DIMENSION DEFINITIONS

Subject dimension may be used with any function for tracking purposes.

0000* NONSUBJECT

PRE–KINDERGARTEN THROUGH 8TH GRADE

Self–Contained Grade Codes

1010 Pre–kindergarten
1012* Pre–kindergarten (half day)
1013* Pre–kindergarten (full day)
1020 Kindergarten
1023* Kindergarten (half day)
1024* Kindergarten (full day)
1021* Transitional Kindergarten (half day)
1022* Transitional Kindergarten (full day)
1040 Transitional/Developmental, Grades 1–3
1041* Transitional First Grade
1042* Transitional Second Grade
1043* Transitional Third Grade
1044* Transitional Fourth Grade
1050* Elementary Education (Self–Contained Grade Codes)
1051 First Grade
1052 Second Grade
1053 Third Grade
1054 Fourth Grade
1055 Fifth Grade
1056 Sixth Grade
1057 Seventh Grade
1058 Eighth Grade
1060* High School Special Education (Self–Contained Grade Codes must be used with Program 239)
1061 Single Grades or Multigrades 9–12

1110* English Language Arts
1134 English Language Arts Remediation
1114 Language Arts

Subject
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<td>Reading</td>
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<td>Spelling/Vocabulary</td>
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<td>Speech (Not Speech Therapy)</td>
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<td>Library Science</td>
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<td>Newspaper/Yearbook</td>
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<td>Family and Consumer Science</td>
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<td>3-5 Computer Science</td>
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The Calendar: The Accountability at a Glance with includes the Schedule of Due Dates is available via the Single Sign On page, which is found on the State Department of Education Web site (<www.sde.ok.gov>).

Note: Accountability at a Glance can be accessed through Links and Docs once the district has signed on through the Single Sign On or by clicking the link below.

Accountability at a Glance (pdf)
2162 Russian
2132 Spanish

2200* Mathematics
2234 Math Remediation
2204 Mathematics
2217 Pre-Algebra

2250* Science
2254 General Science
2266 6th Grade Science
2276 7th Grade Science
2286 8th Grade Science

2300* Social Studies
2303 Civics
2305 PK-5 Social Studies
2317 6th Grade World Geography - Western Hemisphere
2318 7th Grade World Geography - Eastern Hemisphere
2319 8th Grade US History and Government (to 1887)
2357 History of Religion

9th Grade through 12th Grade
Business and Computer Education

2400* Business Education
2401 Accounting I
2402 Accounting II
2403 Business Communications
2404 Business Computer Applications
2405 Business English
2406 Business Law/Education
2407 Business Machines
2408 Business Mathematics
2409 Business Organization and Management
2410 Careers/Exploration
2411 Consumer Economics/Education
Program Revenue

I–5

2425 Consumer Law
2412 Economics (Business)
2417 Finance (Not for Personal Finance Literacy)
2413 General Business
2414 Information Processing
2411 Introduction to Business Technology I
2418 Marketing
2419 Office/Secretarial Procedures
2420 Recordkeeping
2424 Word Processing

ADDITIONAL SUBJECTS

2551 Computer Applications I
2552 Computer Applications II
2553 Keyboarding
2557 Desktop Publishing
2532 Computer Science II
2531 Computer Science I
2554 Computer Applications I
2555 Computer Applications II
2512 Cybersecurity
2536 Web Design
2525 Advanced Programming
2521 Computer Programming
2539 Computer Science and Technology Education – Electives
2526 Web Design
2556 Web Design

ADDITIONAL SUBJECTS

2700 Additional Subjects
2725 Academic Achievement (Secondary Only, Elementary Use 1384)
2770 Academic Commitment to Education (ACE)
2735 Academic Team (Secondary Only, Elementary Use 1387)
2740 ACT, SAT, PSAT, NMQT, Preparation
2745 Character Education (Secondary Only, Elementary Use 1385)
2750 Communication Skills (Secondary Only, Elementary Use 1386)
2755 Critical Thinking Skills
2710 Driver Education

Program Revenue
2790* Internship I (Juniors Only)
2791* Internship II (Seniors Only)
2760* Leadership (Secondary Only, Elementary Use 1383)
2765* Life Skills
2720* JROTC
2715* Safety Education
2775* Service Learning
2780* Resource Teacher (Must Have Student Counts & Not the Teacher of Record)

ARTS AND HUMANITIES

2800* Fine Arts

Dance
2862 Dance I
2863 Dance II
2864 Dance III
2865 Dance IV

Dance - Elective
3041 Flag Corp/Drill Team

Drama / Theater
4019 Drama I
4020 Drama II
4021 Drama III
4022 Drama IV
2893 Performing Arts/Theater I
2894 Performing Arts/Theater II
2895 Performing Arts/Theater III
2896 Performing Arts/Theater IV
4221 Speech I - Speech and Competitive Acting I
4222 Speech II - Speech and Competitive Acting II
4223 Speech III - Speech and Competitive Acting III
4224 Speech IV - Speech and Competitive Acting IV
2856 Stage Crafts I
2857 Stage Crafts II

PROGRAM REVENUE DIMENSION DEFINITIONS

000* SERIES—UNDISTRIBUTED REVENUES.

200 STAFF DEVELOPMENT SERIES.

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

700* SERIES—CHILD NUTRITION. Assists school districts in providing quality nutrition programs that promote lifelong healthful living while providing nutritious meals each day that prepare children for learning.

800* SERIES—ATHLETIC PROGRAMS.

801–899 Name and number to be locally assigned by LEA.

900* SERIES—NON—ATHLETIC PROGRAMS.

901–999 Name and number to be locally assigned by LEA.
Subject

Art Production/Design

Audio Production/Design

Sculpture I

Sculpture III

Graphic Design Form I

Graphic Design Form II

Graphic Design Form III

Graphic Design Form IV

Drawing I

Drawing II

Drawing III

Drawing IV

Ceramics/Pottery I

Ceramics/Pottery II

Ceramics/Pottery III

Ceramics/Pottery IV

Painting I

Painting II

Painting III

Painting IV

Photography I

Photography II

Photography III

Photography IV

Animal Care I

Animal Care II

Animal Care III

Animal Care IV

Human Health I

Human Health II

Human Health III

Human Health IV

Visual Arts

Stage Crafts I

Stage Crafts II

Stage Crafts III

Stage Crafts IV

Vocal Production/Theater

Arts and Crafts I

Arts and Crafts II

Arts and Crafts III

Arts and Crafts IV

Stage Production
2901 Sculpture I
2902 Sculpture II
2903 Sculpture III
2904 Sculpture IV
2831 Studio Art 3-D
2832 Studio Art 3-D Construction
2833 Studio Art 3-D Design
2835 Studio Art 3-D Mix
2834 Studio Art 3-D Performance

2950* Humanities
2952 Humanities I (Visual Art Emphasis)
2953 Humanities II (Visual Art Emphasis)
2954 Humanities I (Music Emphasis)
2955 Humanities II (Music Emphasis)

2951 Humanities I (Non-Core Elective)

3000* Music
3052 Applied Music
3051 General Music
3001 Instrumental Music I
3002 Instrumental Music II
3003 Instrumental Music III
3004 Instrumental Music IV
3033 Instrument – Brass
3034 Instruments – Percussion
3031 Instrumental – Strings
3032 Instruments – Woodwinds
3022 Jazz Band
3053 Music Appreciation
3054 Music Theory
3056 Music History
3021 Orchestra
3081 Show Choir I

5120* Cash or Change. Return of money set aside for the purpose of providing change.
5130* Petty Cash. Return of money set aside on an imprest basis for the purpose of paying small obligations for which the issuance of a warrant would be too expensive and time consuming.
5150* Child Nutrition Programs. Reimbursement received from the child nutrition fund for expenditures paid originally from another fund.
5160* Activity Fund Reimbursement. Reimbursement received from the activity fund for expenditures paid originally from another fund.

5200* Revenue from School Funds Management Program. Revenue received as cash “drawdowns” used on a temporary basis by a school district during times of negative cash flow. In order to prevent overestimating collections, the receipts for this kind of collection should be recorded under this classification only when the school district is a participant in a school funds management program. The repayment of these funds to the bank should be done by a treasurer’s check or wire transfer. Do not issue a warrant for the repayment.
5300* Insufficient Funds — Return Checks. To be used to correct revenue accounts due to checks returned for insufficient funds on school activity accounts and child nutrition program operations. This code must be cleared at the end of the fiscal year.
5600* Correcting Entry. To be used to correct revenue accounts due to refunds. Examples: Refund of current year’s expenditures, reclassification of original expenditures, and receipts for rebates. This code must have a zero balance at the end of the fiscal year.
5800* Charter Schools. Revenue received for per capita costs as provided by the district.

6000 BALANCE SHEET ACCOUNTS.

6100 CASH ACCOUNTS.
6110* Cash Forward. The amount derived from unappropriated revenue from the previous years (e.g., over collections and unanticipated income), and/or lapsed appropriations from other districts.
6130* Prior—Year Lapsed Appropriations. Unencumbered balance of expenditure appropriations from the prior years.
6140* Estopped Warrants by Statute. Warrants statutorily canceled. Warrants are legal tender for one fiscal year succeeding the fiscal year during which issued.
6200* Inter-fund Transfer. Amounts available from another fund which may not be repaid. Must be a zero balance at year end.
EDUCATIONAL GRANTS THROUGH THE FEDERAL GOVERNMENT TO ENCOURAGE, ENHANCE, AND IMPROVE EDUCATIONAL LEARNING.

4873* Rural Utilities Services (RUS).
4874* Pell Grants. Financial aid for eligible students. (CFDA Number 84.063)
4876* College Work-Study. Revenue received for work experience for eligible students. (CFDA Number 84.033)
4877* Supplemental Educational Opportunity Grant.
4881* Oil Field Training. (CFDA Number 17.260)
4882* Computer Security Training Project. (CFDA Number 47.080)
4890* Capital Outlay. Revenue received from restricted funds allocated by the State Department of Career and Technology Education to be used for purchase of equipment, construction, or remodeling to be used in vocational programs.

3100 NONREVENUE RECEIPTS. Receipts deposited in the fund that are not new revenue to the district, but the return of assets.
3110 RETURN OF ASSETS. Return of monies used for investments and financial management procedures.
3111* Premium on Bonds Sold. The excess of the price at which a bond is acquired or sold over its face value. The price does not include accrued interest at the date of sale.
3112* Proceeds from Sale of Original Bonds. This account should be coded under the capital project funds and includes proceeds from the sales of original bonds, except that if bonds are sold at a premium, only those proceeds representing the par value of the bonds constitute revenue for the capital project funds.
3113* Arbitrage Rebate Liability. The simultaneous buying and selling of the same negotiables or commodities in different markets in order to make an instantaneous capital gain. The bond issue or sales contract should specify that the bond sale is non-competitive and that the proceeds are used for the specific purpose intended.

4850* Workforce Investment Act (WIA), Discretionary.

Funds for programs and services certified as WIA eligible to serve adult and out-of-school youth. (CFDA Number 17.250)

4852* Temporary Assistance for Needy Families (TANF). Federal revenue intended to provide basic education and job training assistance. (CFDA Number 93.558)

4867* Youth Offender Grant. 4868* At-Risk Youth Grant. (CFDA Number 17.268)
<table>
<thead>
<tr>
<th>Subject</th>
<th>Source of Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>3234 Comanche III</td>
<td></td>
</tr>
<tr>
<td>3235 Comanche IV</td>
<td></td>
</tr>
<tr>
<td>3111 French I</td>
<td></td>
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<tr>
<td>3112 French II</td>
<td></td>
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<tr>
<td>3113 French III</td>
<td></td>
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<tr>
<td>3114 French IV</td>
<td></td>
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<tr>
<td>3121 German I</td>
<td></td>
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<tr>
<td>3122 German II</td>
<td></td>
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<tr>
<td>3123 German III</td>
<td></td>
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<tr>
<td>3124 German IV</td>
<td></td>
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<tr>
<td>3194 Greek I</td>
<td></td>
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<tr>
<td>3195 Greek II</td>
<td></td>
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<tr>
<td>3169 Heritage Spanish I</td>
<td></td>
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<tr>
<td>3170 Heritage Spanish II</td>
<td></td>
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<tr>
<td>3192 Italian I</td>
<td></td>
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<tr>
<td>3193 Italian II</td>
<td></td>
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<tr>
<td>3175 Japanese I</td>
<td></td>
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<tr>
<td>3176 Japanese II</td>
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<td>3177 Japanese III</td>
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<tr>
<td>3178 Japanese IV</td>
<td></td>
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<tr>
<td>3131 Latin I</td>
<td></td>
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<tr>
<td>3132 Latin II</td>
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<tr>
<td>3133 Latin III</td>
<td></td>
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<tr>
<td>3134 Latin IV</td>
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<tr>
<td>3208 Mvskoke – Seminole I</td>
<td></td>
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<tr>
<td>3209 Mvskoke – Seminole II</td>
<td></td>
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<tr>
<td>3210 Mvskoke – Seminole III</td>
<td></td>
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<tr>
<td>3211 Mvskoke – Seminole IV</td>
<td></td>
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<tr>
<td>3212 Mvskoke I</td>
<td></td>
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<tr>
<td>3213 Mvskoke II</td>
<td></td>
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<tr>
<td>3214 Mvskoke III</td>
<td></td>
</tr>
<tr>
<td>3215 Mvskoke IV</td>
<td></td>
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<tr>
<td>3216 Osage I</td>
<td></td>
</tr>
<tr>
<td>4680 MISCELLANEOUS FEDERAL SOURCES OF REVENUE.</td>
<td></td>
</tr>
<tr>
<td>4685* Learn and Serve America Program. (CFDA Number 94.004)</td>
<td></td>
</tr>
<tr>
<td>4689* Other Miscellaneous Sources of Federal Revenue. Miscellaneous sources of federal revenue not listed above. Unless otherwise noted, to track funds, assign a local Project Reporting code.</td>
<td></td>
</tr>
<tr>
<td>4700 CIBLID NUTRITION PROGRAMS. Revenue received from federal sources for provision of child nutrition programs</td>
<td></td>
</tr>
<tr>
<td>4710* Lunches. (CFDA Number 10.555)</td>
<td></td>
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<tr>
<td>4720* Breakfasts. (CFDA Number 10.553)</td>
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<tr>
<td>4730* Special Milk. (CFDA Number 10.556)</td>
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<tr>
<td>4740* Summer Food Service Program. (CFDA Number 10.559)</td>
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</tr>
<tr>
<td>4750* Child and Adult Care Food Program. (CFDA Number 10.558)</td>
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<tr>
<td>4760* Fresh Fruit/Vegetable Program. (CFDA Number 10.582)</td>
<td></td>
</tr>
<tr>
<td>4770* Professional Standards for School Nutrition Employees. (CFDA Number 10.547)</td>
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</tr>
<tr>
<td>4780* National School Lunch Program (NSLP) Equipment Assistance Grant. SDE pass through grant funds to purchase equipment to serve healthier meals that meet the updated meal patterns, with emphasis on serving more fruits and vegetables in school meals and improving food safety. (CFDA Number 10.579)</td>
<td></td>
</tr>
<tr>
<td>4790* Healthier US School Challenge (HUSSC). (CFDA Number 10.543)</td>
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</tr>
<tr>
<td>4800 FEDERAL VOCATIONAL EDUCATION. Formula grants to extend, improve, and maintain programs of vocational education, to develop new programs, to furnish equal opportunity in vocational programs, and to enable youth in need of earnings to continue their education by providing part-time employment.</td>
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<tr>
<td>4820 CARL D. PERKINS VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION ACT.</td>
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<tr>
<td>4821* Carl D. Perkins Vocational and Applied Technology Education Act. Revenue received from entitlement funds to provide specialized program services and activities for serving secondary disadvantaged and handicapped students. (CFDA Number 84.048)</td>
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</tr>
<tr>
<td>4830 BUSINESS AND INDUSTRY SERVICES. Revenue received to conduct career vocational education.</td>
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<tr>
<td>4836* Bid Assistance Center. Federal revenue related to activities that assist business and industry in obtaining government contracts. (CFDA Number 12.002)</td>
<td></td>
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<tr>
<td>4847* Occupational Safety and Health Association Safety Training for Oil and Gas. (CFDA Number 17.502)</td>
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</tr>
</tbody>
</table>
Title IX—Education for the Homeless and Other Laws.

Grants to ensure that homeless children and youth are afforded the same free, appropriate public education as provided to other children and youth; and ensure that such children and youth have an opportunity to meet the challenging student academic achievement standards to which all students are held. (CFDA Number 84.196)

Johnson-O’Malley Program.

Revenue received from the Bureau of Indian Affairs allocated for students verified as a tribal member or eligible for tribal membership and enrolled in the public schools. Funds are used for educational and supplemental programs. (CFDA Number 15.130)

Head Start Funds to Schools. (CFDA Number 93.600)

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

Medicaid Resources. Revenue received as reimbursement for provision of services through the general fund to eligible students who qualify for Medicaid in accordance with contract with the Oklahoma Health Care Authority. (CFDA Number 93.778)

Youthbuild. A community development program for low income people ages sixteen (16) through twenty-four (24) who work toward their GED credential or high school diplomas, learn job skills, and build affordable housing for their community. (CFDA Number 17.274)

Other federal sources of revenue through state department of education or state department of career and vocational education.

Adult Education.

* Adult Education, Title II, P.L. 105-220. Revenue received from federal sources to establish adult education programs that will enable all adults to acquire basic literacy skills, complete secondary school, and become more employable, productive and responsible citizens. (CFDA Number 84.002)

Temporary Assistance for Needy Families (TANF). Revenue received from federal sources to provide adult basic education distributed to the school districts through the State Department of Education. (CFDA Number 93.588)

Workforce Incentive Act. (CFDA Number 17.255)

Rehabilitation Services. (CFDA Number 84.126)

Rural Health. Funds to assist in recruiting and training health care workers in rural areas. (CFDA Number 93.241)
<table>
<thead>
<tr>
<th>Subject</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>HEALTH AND PHYSICAL EDUCATION</td>
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<tr>
<td>3300 Health/Physical Education</td>
<td>3310</td>
<td>Health</td>
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<td></td>
<td>3320</td>
<td>Physical Education</td>
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<tr>
<td>FAMILY AND CONSUMER SCIENCES</td>
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<tr>
<td>3400 Family and Consumer Sciences</td>
<td>3410</td>
<td>Family Relations/Marriage and Family</td>
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<td></td>
<td>3421</td>
<td>Family and Consumer Sciences I</td>
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<td>3422</td>
<td>Family and Consumer Sciences II</td>
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<td></td>
<td>3423</td>
<td>Family and Consumer Sciences III</td>
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<tr>
<td></td>
<td>3424</td>
<td>Family and Consumer Sciences IV</td>
</tr>
<tr>
<td>INDUSTRIAL ARTS/TECHNOLOGY EDUCATION</td>
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<tr>
<td>3500 Industrial Arts/Technology Education</td>
<td>3510</td>
<td>Architecture</td>
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<td>3520</td>
<td>Auto Mechanics</td>
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<td>Communications</td>
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<td>Construction</td>
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<td>3550</td>
<td>Drafting</td>
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<td>3560</td>
<td>Electric/Electronics</td>
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<td>3570</td>
<td>General Technology</td>
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<td>3580</td>
<td>General Technology V</td>
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<tr>
<td>4280 TITLES — LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS AND IMMIGRANT STUDENTS</td>
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<td>4300 INDIVIDUALS WITH DISABILITIES</td>
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<tr>
<td>4310 Part A, Safe and Drug-Free Schools and Communities</td>
<td>4320</td>
<td>Part B, 21st Century Community Learning Centers</td>
</tr>
</tbody>
</table>
Title I, Part H, School Dropout Prevention. Funds to provide for school dropout prevention and reentry and to raise academic achievement levels by providing grants that challenge all children to attain their highest academic potential; and ensure that all students have substantial and ongoing opportunities to attain their highest academic potential through schoolwide programs proven effective in school dropout prevention and reentry. (CFDA Number 84.360)

Title V—Flexibility and Accountability. (CFDA Number 84.358A)

Grants-in-Aid from the Federal Government through the State Department of Education

Title I Part A—Improving Basic Programs Operated by State and Local Educational Agencies (LEA). EVERY STUDENT SUCCEEDS ACT (ESSA).

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

Supplemental School Improvement Grants. (CFDA Number 84.377A)

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

Part D—Prevention and Intervention Programs for Children and Youth Who are Neglected, Delinquent or at Risk. Revenue granted to improve educational services for neglected or delinquent children; to provide such children with services to make a successful transition to further schooling or employment; and prevent at-risk students from dropping out of school or provide returning students with needed services and support. (CFDA Number 84.013)

Title I, Part E—Oklahoma Striving Readers Comprehensive Literacy Initiative (CFDA # 84.374C)

Title II—Preparing, Training, and Recruiting High Quality Teachers and Principals and Other School Leaders.

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

Part B, Mathematics and Science Partnerships. (CFDA Number 84.366)
4250 Applied Communications
4301 Creative Writing
4059 English Language Arts Remediation
4063 English Language Learners
4111 Journalism I
4112 Journalism II
4113 Journalism III
4114 Journalism IV
4140 Library Science
4066 Mythology
4120 Reading
4058 Reading Remediation
4230 World Literature
4240 Yearbook

MATHEMATICS

4400 Mathematics

2510 Advanced Programming (For Math Credit)
4830 Advanced Studies in Math I
4831 Advanced Studies in Math II
4411 Algebra I
4412 Algebra II
4413 Algebra III
4432 Algebra I (1/2 Unit of Credit)
4433 Algebra II (1/2 Unit of Credit)
4612 Calculus
4780 Computer Science I
4781 Consumer Science II
4520 Geometry
4418 Intermediate Algebra
4770 Mathematics of Finance (Not for Personal Financial Literacy)
4611 Pre-Calculus

4000 FEDERAL SOURCES OF REVENUE. Revenue collected by the federal government and distributed to state and local educational agencies for the purpose of providing financial support for programs, projects, services, and activities which enhance educational opportunities for citizens.

4100 GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT.

4120 Federal Emergency Management Agency (FEMA). Funds received to provide major disaster assistance for replacing or repairing damaged or destroyed supplies, equipment, books, and for repairing minor damages to facilities.

4130 Title VII—Impact Aid. Formula grants to provide financial assistance to local educational agencies upon which financial burdens are placed when the tax base of the district is reduced through the federal acquisition of real property or when a sudden and substantial increase in school attendance results from federal activities; for education of children residing on federal property or where parents are employed on federal property. (CFDA Number 84.044)

4140 Title VI—Indian, Native Hawaiian, and Alaska Native Education. Revenue received to support the efforts to meet the unique educational and culturally related academic needs of American Indian students so that they can meet the challenging academic achievement standards they are expected to meet. (CFDA Number 84.060)

4150 ROTC. Federal funds received directly by the LEA for reimbursement for a portion of the salaries of instructional and support staff for ROTC programs.

4160 OPERATIONS.

4161 In-Lieu Tax Public Housing. Revenue to replace the loss of tax revenue resulting from property exempted from taxation.

4162 Flood Control. Revenue received through the Flood Control Act of Congress 1941 to counties where flood control projects are located. One-fourth of all such funds received in the county are distributed to the school districts in the county on the basis of enumeration. (CFDA Number 12.111)

4163 Forest Reserve Rentals. Revenue received from federal funds by LEAs on federally held forest properties within the LEA boundaries. (CFDA Number 10.665)

4164 Sub-Marginal Lands. Revenue from the use of submarginal lands and certain other lands shall be apportioned as follows: Two-thirds of the revenue is apportioned to the affected school districts of the county in the direct ratio of the number of acres of such land within each school district to the total number of acres of lands which were purchased by the federal government under the provision of the Bankhead-Jones Farm Tenant Act. (CFDA Number 10.666)

4165 Asbestos Abatement. Revenue received from federal funds for the purpose of inspecting, writing management plans, or abatement.

4166 National Science Foundation.
Transportation Joint Venture.  
Firefighter Training.  

Safety. 
Revenue received to provide safety training and resources to business and industry.

OTHER VOCATIONAL AID. 
Temporary Assistance for Needy Families (TANF). 
State revenue intended to provide basic education and job training assistance.

Dropout Recovery. 

OTHER VOCATIONAL AND TECHNICAL EDUCATION SERIES. 
Statewide Programs. 
Revenue received for eligible programs to serve students.

Youth Apprenticeship. 

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

Inmate Training. 
Revenue received for programs and services that relate to inmate training.

Summer Orientation. 
Revenue related to activities for seventh through tenth graders where they learn to make career choices based on interest.

COLLEGE CREDIT AND SCHOOL IMPROVEMENT. 
Oklahoma Higher Learning Access Program (OHLAP). 
High Schools That Work.

SCHOOL COMMUNICATIONS AND ENERGY INDUSTRY. 
Oil & Gas Training. 
Telecommunications Training (Telephone Bills).

Capital Outlay. 
OK Education Lottery Fund.

Source of Revenue

SCIENCES 

Mathematics – Electives 

Applied Mathematics I 
Applied Mathematics II 

Consumer Mathematics 
High School Algebra

General Mathematics 
Physics I 
Physics II 

Chemistry I 
Chemistry II 

Physical Science 
Biology I 
Biology II 
Biology I A 
Biology I B 

Anatomy 

Electives 

Physical Science (1/2 Unit of Credit) 

Life Science 

Physics I 
Physics II 

Chemistry I 
Chemistry II 

General Science 

Forensic Science 
Botany 
Ecology 
Microbiology 

Aeronautics 

Biology I 
Biology II 

Biotechnology 

Botany 

Microbiology 

Forensic Science 

Life Science 

Physics I 
Physics II 

Chemistry I 
Chemistry II 

Physical Science 
Biology I 
Biology II 
Biology I A 
Biology I B 

Anatomy 

Electives 

Physical Science (1/2 Unit of Credit) 

Life Science 

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Physics II 

Chemistry I 
Chemistry II 

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Forensic Science 
Botany 
Ecology 
Microbiology 

Aeronautics 

Biology I 
Biology II 

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Physics I 
Physics II 

Chemistry I 
Chemistry II 

Physical Science 
Biology I 
Biology II 
Biology I A 
Biology I B 

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Chemistry II 

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Botany 
Ecology 
Microbiology 

Aeronautics 

Biology I 
Biology II 

Biotechnology 

Botany 

Microbiology 

Forensic Science 

Life Science 

Physics I 
Physics II 

Chemistry I 
Chemistry II 

Physical Science 
Biology I 
Biology II 
Biology I A 
Biology I B 

Anatomy 

Electives 

Physical Science (1/2 Unit of Credit)
3460* Very Special Arts — Oklahoma. Revenue received by the state as an affiliate of Very Special Arts — USA. The program serves as a coordinating force to school districts and local communities to promote arts programming and festivals which reach all areas of the disabled population.

3470* Advanced Placement Incentives. Revenue received for professional development, course material, equipment, and school incentive.

3480* School Consolidation Assistance. Expenditures of restricted funds provided from various sources to assist in the transition to a consolidated or annexed district on a voluntary basis.

3490* Mutual Superintendent Contract Assistance. Assistance to school districts which have entered into a mutual contract with a superintendent as authorized pursuant to O.S. 70 § 5-106A, in paying up to 50% of superintendent’s salary for no more than three consecutive years ($150,000.00 maximum).

3500 SPECIAL PROGRAMS. Revenue appropriated for special purposes. Uses and limitations are specified by the legal authority establishing the programs, and the funds cannot be used or diverted to other uses.

3570* Program of Parent Education. Revenue for the cost to provide parent educators practical information and guidance regarding the development of language, cognition, social skills, and motor development.

3600 OTHER STATE SOURCES OF REVENUE. All state revenue not classified above.

3610* Additional Homestead Reimbursement. Reimbursement from the state for double-homestead exemption allowance for a family earning less than $4,000 annual income.

3620* State Land Reimbursement. Reimbursement from the state through the county for state-owned land within the county which, if it were in private ownership, would be classified as agricultural land and for which no state agency is making in-lieu ad valorem payments.

3630* Department of Human Services. Revenue received from the Department of Human Services. Revenue could be for reimbursement or for flat grants.

3640* Department of Health. Revenue received from the Department of Health. Revenue could be for reimbursement or for flat grants.

3650* Tobacco Settlement Endowment Trust (TSET). Revenue received from the Tobacco Settlement Endowment Trust for the Healthy Schools Incentive Grant Program.

3690* Other Miscellaneous Sources of State Revenue. Miscellaneous sources of state revenue not listed above. For tracking of funds, assign a local Project Reporting Code.
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<thead>
<tr>
<th>Subject</th>
<th>Course Title</th>
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<tbody>
<tr>
<td>2000</td>
<td>Advanced Placement - Computer Science and Technology Education</td>
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<tr>
<td>2556</td>
<td>Advanced Placement Computer Science Principles A</td>
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<tr>
<td>2870</td>
<td>Advanced Placement - Art History</td>
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<td>3010</td>
<td>Advanced Placement - World Languages other than English</td>
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<tr>
<td>3090</td>
<td>Advanced Placement Chinese Language and Culture</td>
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<tr>
<td>3155</td>
<td>Advanced Placement Italian Language and Culture</td>
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<tr>
<td>3175</td>
<td>Advanced Placement Spanish Language and Culture</td>
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<tr>
<td>4020</td>
<td>Advanced Placement - Mathematics</td>
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<td>4065</td>
<td>Advanced Placement Calculus AB</td>
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<td>Advanced Placement Statistics</td>
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<tr>
<td>5020</td>
<td>Advanced Placement - Science</td>
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<tr>
<td>5100</td>
<td>Advanced Placement Physics B</td>
</tr>
<tr>
<td>9015</td>
<td>Advanced Placement Physics C - Electricity and Magnetism</td>
</tr>
</tbody>
</table>
2300* Resale of Property Fund Distribution.

County revenue consisting of revenue from penalties and interest on delinquent ad valorem taxes, and receipts from sale of property for delinquent ad valorem taxes on property.

2400* County Sales Tax.

County revenue consisting of revenue from a special-purpose tax implemented and levied at the county level.

2900* Other Intermediate Sources of Revenue.

All other money received from intermediate sources which is not earmarked for a specific purpose.

3000 STATE SOURCES OF REVENUE.

Revenue from state sources provided to LEAs in the form of grants or other types of allocations.

3100 DEDICATED REVENUE.

All revenue generated at the state level by taxes, license fees, or other fees that are set aside by the state to be used for the operation of the common schools in the state.

3110* Gross Production Tax.

This is a tax on oil, gas, and other minerals produced in the county. One-tenth of the total sum collected is apportioned on the basis of average daily attendance to that county’s schools which offer instruction in Grades K-12. (Royalty tax would not be coded here, but to Source of Revenue 3190.)

3111* BIA (Bureau of Indian Affairs) Tax.

This is a tax on oil, gas, and other minerals produced in the county. To only be used by Osage County and Sperry Public School in Tulsa County. This will not be counted in the chargeable calculation.

3120* Motor Vehicle Collections.

Monies apportioned and distributed monthly by the Oklahoma Tax Commission from motor vehicle collections, according to the Oklahoma Vehicle License and Registration Act.

3130* Rural Electric Cooperative Tax.

Tax distributed by the Oklahoma Tax Commission from the collections on rural electric installations within the school district.

3140* State School Land Earnings (State Apportionment).

Money earned by the holdings of the State School Land Commission and apportioned to the schools on the basis of average daily attendance of the school district.

3150* Vehicle Tax Stamp.

Apportionment of 49 percent (49%) of collections from the sale of tax stamps. The allocation is on an average daily attendance basis. Not considered chargeable income in the state aid formula.

3160* Farm Implement Tax Stamp.

Monies allocated by the county treasurer at the end of every calendar month on collections received from the sale of farm implement tax stamps. Not considered chargeable income in the state aid formula.

3190* Other Dedicated Revenue.

Any other registration or license fees, taxes, or penalties collected at the state level and distributed to the school districts that cannot be classified in one of the dedicated revenues listed above. Royalty tax would be included here. Not considered chargeable income in the state aid formula.
1900 NON-ATHLETIC PROGRAMS (ACTIVITY FUND[60]ONLY). Revenue from school-sponsored activities.

1910 Admissions. Revenue received from the sale of tickets to school-sponsored events.
1911 Carnivals. Revenue derived from the sale of tickets to school-sponsored carnivals.
1912 Dances. Revenue derived from the sale of tickets to school-sponsored dances.
1913 Proms. Revenue derived from the sale of tickets to school-sponsored proms.
1914 School or Class Plays. Revenue derived from the sale of tickets to school-sponsored plays.
1915 Other Admissions. Revenue derived from school-sponsored activities except attendance activities.
1916 Concession Sales. Revenue received from the sale of food and drink from school-sponsored activities.
1917 Other Admissions. Revenue from school-sponsored activities not listed above.

1920 Concession Sales. Revenue received from the sale of food and drink from school-sponsored activities.
1921 Dues and Fees. Revenue received for membership in or dues to school organizations.
1922 Donations. Revenue received from a philanthropic foundation, private individual, or organization for a school activity for which no repayment or special service to the contributor is expected.

1930 Merchandise Purchased for Resale (Except Student Store). Revenue received for use by student clubs or organizations.
1931 School or Class Plays. Revenue derived from the sale of tickets to school-sponsored school or class plays.
1932 Parties. Revenue derived from the sale of tickets to school-sponsored parties.
1933 Promenades. Revenue derived from the sale of tickets to school-sponsored promenades.
1934 Revenue collected from the sale of merchandise purchased for resale except student store.
1935 Revenue from Student Store Sales. Revenue from sales by students or student-sponsored stores.
1936 Other School Activity Fund Receipts. All revenue received for school activities that cannot be identified above.

2000 INTERMEDIATE SOURCES OF REVENUE. Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit or political subdivision between the district and the state and distributed to districts in amounts that differ in proportion to the amounts which were collected within such systems.

2100 County Four Mill Ad Valorem Tax. A tax levy by county government on the net assessed valuation of property of the county. Proceeds are apportioned by the county treasurer based on preceding school year average daily attendance.
2200 County Apportionment (Mortgage Tax). A mortgage tax apportioned to the school districts of each county annually on the basis of enumeration.
### 1792 Gifts and Donations
Revenue received from a philanthropic function, private individual, or private organization for which no repayment or special service to the contributor is expected.

### 1793 Guest and/or Intern Lunches (reimbursed by LEA)
Revenue received for meals served to guests and paid for by school funds other than the school child nutrition programs account.

### 1794 Commodity Rebate
Revenue from discounts received for purchasing food products in the prior year. Current year rebate use Source of Revenue 5600, Correcting Entry.

### 1795 Promotional Rebate
Revenue received from vendors in the form of a rebate in the prior year. Current year rebate use Source of Revenue 5600, Correcting Entry.

### 1796 Other Sales
Revenue received for the sale of supplies, surplus inventories and/or equipment, and recyclable materials.

### 1800 ATHLETIC PROGRAMS
Revenue received for all school sponsored athletic activities.

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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>1810*</td>
<td>Admissions</td>
</tr>
<tr>
<td>1811</td>
<td>Single Game Receipts</td>
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<tr>
<td>1812</td>
<td>Student Activity Tickets</td>
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<td>1813</td>
<td>Season Tickets</td>
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<td>1814</td>
<td>Advertising and Program Sales</td>
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<td>Concessions</td>
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<td>1816</td>
<td>Dues and Memberships</td>
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<td>1817</td>
<td>Fees, Penalties, and Fines</td>
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<tr>
<td>1818</td>
<td>Game Contracts and Guarantee Receipts</td>
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<td>Game Income from Competitions</td>
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<td>1820*</td>
<td>Advertising and Program Sales</td>
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<td>Game Contracts and Guarantee Receipts</td>
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<td>1825</td>
<td>Game Income from Competitions</td>
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### CAREER AND TECHNOLOGY EDUCATION
The following subjects are funded through the Oklahoma State Department of Career and Technology Education.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>8000</td>
<td>COURSES OFFERED IN COMPREHENSIVE SCHOOLS</td>
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<tr>
<td>8001</td>
<td>Agriculture Education</td>
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<tr>
<td>8002</td>
<td>Agriculture Exploratory and Orientation (One-year program)</td>
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<tr>
<td>8003</td>
<td>Advanced Biological Plant Science</td>
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<tr>
<td>8004</td>
<td>Agronomy and Soil Science</td>
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<td>8005</td>
<td>Animal Science</td>
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<td>Agricultural Power and Technology</td>
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</table>

### GREENHOUSE PRODUCTION AND POSTHARVEST TECHNOLOGY
- **805**: Greenhouse Production and Postharvest Management
Insurance Premium. Revenue received by the school district for insurance coverage for employees, either by payroll deduction or direct pay. (This would include revenue received for district’s share of self-insurance premiums.)

Endowments (Indicate Exact Source by Project Reporting Code). Revenue received from which the income may be expended, but whose principal must remain intact.

District Contracts. Revenue received by the district for services performed by the district on a contract basis such as transportation, data processing, or food service. (Include here the reimbursement of monies from the co-op fund to the general fund of LEA.)

Mineral Royalties and Lease Revenue. Revenue received for mineral royalties and lease agreements on land owned by the district.

Transfer of Fund Balance from Other Districts. Revenue received unconditionally from another district without expectation of repayment.

Refund of Prior Year’s Expenditures. If expenditure and refund occur in current year, code the refund as Correcting Entry 5600 and reclassify the refunded portion of the expenditure to Correcting Entry 5600. Workman’s compensation reimbursement and e-rate would be coded here.

Miscellaneous Revenue from District Sources. All other money received from local sources.

Flexible Benefit. Revenue received by the school district by payroll deduction for employees participating in the flexible benefit plan.

All Other Miscellaneous Revenue. All other miscellaneous revenue received from local sources not listed above.

Child Nutrition Programs. Revenue received from local food sales to students and adults.

Student Lunches, Breakfasts, Special Milk Program. Revenue from the sale of any item under the National School Lunch Program, School Breakfast Program, and Special Milk Program specific to the reimbursable meals served.

A La Carte or Catering Revenue. Revenue from the sale of any food/beverage item in the cafeteria which is specific to A LA CARTE (students and/or adults) and Catering sales only. Examples of catering sales are when food/beverages are prepared/served by Child Nutrition at any PTA, athletic, student activity banquets or functions, appreciation functions, school board meeting, etc.

Adult Lunches/Breakfasts. Revenue received from adults for meals.

Summer Food Service Adult Revenue.

Contract Lunches, Breakfasts, Milk, and Supplements. Revenue received from meals and/or milk sold to programs or institutions outside the school system, i.e., daycare centers, or private schools.

Other District Revenue (Child Nutrition Programs). Revenue received from other district sources which concern the school child nutrition program.
1470* Shop Revenue. Revenue of income as the result of operating various types of trades and industrial art classes.

1490 OTHER RENTALS, DISPOSALS, AND COMMISSIONS. All other revenue received for rentals, disposals, and commissions not listed above.

1491* Resale — Carpentry House. Receipts from sale of a home constructed by the carpentry class for resale.

1492* Resale — Program Live/Work.

1493* Resale — Industry Training.

1500 REIMBURSEMENTS. Cash or other assets received as repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, department, individual, firm, or corporation. Child nutrition program reimbursements for the current year should not be coded here, but under Source of Revenue 5150.

1510* Insurance Loss Recoveries. Reimbursement for liabilities paid by the school district that were losses covered by insurance.


1530* Damages to School Property. Reimbursement from any source for payments for damages to school property.

1540* Lost Textbooks. Revenue from reimbursement by all sources for lost textbooks.

1550* Workers’ Compensation. Revenue paid to the district by school employees for wages paid under workers’ compensation during the time the employee was receiving full salary from the district.

1560* Media Services. Revenue received from all sources for services performed on a contract basis for media services.

1570* Custodian Services and Utilities. Reimbursement from outside organizations for wages paid for custodial services and utilities.

1580* School—Sponsored Activity Transportation Fees. Revenue received from outside organizations for school-sponsored activity transportation.

1590* Miscellaneous Reimbursements. Revenue received from outside entities for goods or services not classified above.

1600 OTHER LOCAL SOURCES OF REVENUE. Other revenue from local sources not classified above.

1610* Contributions and Donations from Private Sources (Indicate Exact Source by Project Reporting Code). Revenue received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
1300 EARNINGS ON INVESTMENTS. Revenue received as profit on holdings in savings or investments.

1310* Interest Earnings. Interest received on investments in U.S. Treasury bills, certificates of deposits of banks and trust companies, authorized bonds, savings accounts or savings certificates of savings and loan associations, banks or trust companies.

1320* Dividends on Insurance Policies. Revenue received for dividends on school insurance policies.

1340* Accrued Interest on Bond Sales. Interest received on bonds sold.

1350* Interest on Taxes. Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

1351 Earnings of Interest on Protested Taxes. Revenue received from the county for interest earnings on monies paid in protest by taxpayers and held in escrow.

1352 Earnings of Interest on Un-apportioned Taxes. Revenue received from the county for interest earnings on monies collected for taxes before they are apportioned and paid to the school district.

1353 Earnings of Interest on Assessed Penalty Payments. Revenue received from the interest earned from penalties for the payment of taxes after the due date.

1360* Earnings from Oklahoma Commission on School Funds Management. Revenue received from residuals or interest earnings due to participation in the Oklahoma Commission on School Funds Management program.

1390* Other Earnings on Investments. Revenue from holdings invested for earning purposes not listed above.

1400 RENTALS, DISPOSALS, AND COMMISSIONS. Revenue received for the use of school property, sales and commissions.

1410* Rental of School Facilities. Rental received for the use of school facilities.

1420* Rental of Property other than School Facilities. Revenue received for the use of property owned by the district, except school facilities.

1430* Sales of Buildings and/or Real Estate. Revenue received for the sale of buildings or real estate belonging to the school district.

1440* Sales of Equipment, Services, and Materials. Revenue received for the sale of school equipment, services, or materials.

1450* Bookstore Revenue. Revenue of sales resulting from the operation of a bookstore that is a school or system enterprise.

1460* Commissions. Revenue received as commissions for telephone service, vending machines, etc.
Adult Education. Revenue collected from businesses and industry to cover the cost of classes.

1210* Continuing Education. Revenue received as tuition for students attending continuing education schools in the LEA.

1220* Summer School Tuition. Revenue received as tuition for students attending summer school.

1230 TRANSFER FEES. Revenue received from regular day school for students attending regular school in a district where they are not legal residents.

1240* Transfer Fees—Per Capita Costs. Revenue received from regular day school for students living in other districts.

1241* Transfer Fees—Special Education. Revenue received from the sending district to provide instruction of special education students from other districts.

1242* Transfer Fees—Kindergarten. Revenue received from the sending district to provide instruction for students attending kindergarten classes whose legal residence is another school district.

1243* Transfer Fees—Gifted and Talented. Revenue received from the sending districts to provide instruction of gifted and talented students from other districts.

1244* Transfer Fees—Special Students (Treatment Facilities). Revenue received from other districts, parents, or facilities for educational costs during the time students were placed in a public or private residential child care or treatment facility.

1245* Transfer Fees—Alternative Education. Revenue received from a sending district to provide instruction of alternative education students.

1250 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1251* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1252* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1253* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1255 Extended School Care. Revenue collected for students attending regular school before the legal age.

1260 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1280+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1281+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1282+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1285+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1286+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1287+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1290 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1291* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1292* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1293* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1294 Extended School Care. Revenue collected for students attending regular school before the legal age.

1295 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1298+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1299+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1300+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1301+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1302 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1303* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1304* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1305* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1306 Extended School Care. Revenue collected for students attending regular school before the legal age.

1307 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1308+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1309+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1310+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1311+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1312 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1313* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1314* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1315* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1316 Extended School Care. Revenue collected for students attending regular school before the legal age.

1317 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1318+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1319+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1320+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1321+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1322 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1323* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1324* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1325* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1326 Extended School Care. Revenue collected for students attending regular school before the legal age.

1327 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1328+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1329+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1330+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1331+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1332 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1333* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1334* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1335* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1336 Extended School Care. Revenue collected for students attending regular school before the legal age.

1337 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1338+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1339+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1340+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1341+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1342 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1343* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1344* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1345* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1346 Extended School Care. Revenue collected for students attending regular school before the legal age.

1347 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1348+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1349+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1350+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1351+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1352 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.

1353* Nonresident Tuition. Revenue collected for students attending regular school in a district where they are not legal residents.

1354* Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1355* Underage Tuition. Revenue collected for students attending regular school before the legal age.

1356 Extended School Care. Revenue collected for students attending regular school before the legal age.

1357 Extended School Tuition. Revenue collected for students attending regular school in Grades K-12 the age of 21 years.

1358+ Regular Tuition. Revenue collected for students attending regular school in Grades K-12.

1359+ Nonresident Tuition. Revenue collected for students attending regular school in Grades K-12 where they are not legal residents.

1360+ Overage Tuition. Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.

1361+ Underage Tuition. Revenue collected for students attending regular school before the legal age.

1362 REGULAR PROGRAM TUITION. Revenue collected for students attending regular school that do not have a legal basis for attendance, including nonresident, overage, and underage students.
1000 DISTRICT SOURCES OF REVENUE. Revenue from local sources is the money generated from within the boundaries of the district and available to the district for its use.

1100 TAXES LEVIED/ASSESSED FOR THE LEA. Compulsory charges levied by the LEA to finance services performed for the common benefit.

1110* Ad Valorem Tax Levy (Current Year). Taxes levied on the assessed value of real, personal, and public service property located within the LEA boundaries which, within legal limits, is to be raised for school purposes.

1120* Ad Valorem Tax Levy (Prior Years). Taxes collected from ad valorem tax levies made in previous years (delinquent taxes).

1130* Revenue in Lieu of Taxes. Payments made out of general revenues by a local governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property. Such revenue would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the local governmental unit.

1140* Revenue from Local Governmental Units other than LEAs. Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. This classification could include revenue from townships, municipalities, counties, etc. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series.

1190* Other Taxes. Other forms of taxes by a local governmental unit other than an LEA, such as licenses and permits.

1200 TUITION AND FEES. Revenue from individuals, welfare agencies, private sources, and other LEAs for education provided by the LEA.

1210 ADULT EDUCATION. Revenue received for activities providing educational opportunities for adults.

1211* Adult Education—Full Time—Formula Programs. Revenue collected for full-time adult students attending classes in career and technology schools.

1212* Adult Education—Short Term. Revenue collected for short-term adult students attending classes in the evenings.

1213* Adult Education—Student Fee’s—Other Programs. Revenue collected for adult students attending classes other than as listed above. (This may also include other nonprofit organizations. For example, Dollar General Literacy Foundation, and George Kaiser Foundation).

1214* GED Testing Fees. Revenue collected for individuals completing their high school education through the GED program.
<table>
<thead>
<tr>
<th>Code</th>
<th>Subject</th>
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<tr>
<td>I–27</td>
<td>Revenue</td>
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<td>8461</td>
<td>Interior Design I</td>
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<td>8462</td>
<td>8465 ECE: Pathway to National Credential</td>
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<td>8463</td>
<td>Occupational Basic Design and Custom Sewing</td>
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<td>8468</td>
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<td>Counseling and Mental Health</td>
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<td>8472</td>
<td>8475 Comprehensive Healthcare III</td>
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<td>8473</td>
<td>Health Careers III</td>
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<td>Health Careers IV</td>
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<td>8476</td>
<td>Health Careers V</td>
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<td>8550*</td>
<td>Health Careers Capstone</td>
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<td>Occupational Health Care</td>
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<td>8556</td>
<td>Exercise Science</td>
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<td>Sports Medicine</td>
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<td>8559</td>
<td>Exercise Science</td>
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<td>8560*</td>
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<td>Professional Services</td>
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<td>Professional Services</td>
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<td>8613</td>
<td>Professional Services</td>
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</tbody>
</table>
Definitions of Revenue Dimensions

**FY**

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

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

**SOURCE OF REVENUE**
This dimension permits segregation of revenues by source. The primary classification differentiates district, intermediate, state, and federal revenue sources. Revenues from restricted sources would be further classified using the Project Reporting dimension.

**PROGRAM**
A plan of activities and procedures designed to accomplish a predetermined objective. The 200 series is to be used for Staff Development, 700 series is to be used for Child Nutrition Program, and 800 series is to be used for competitive athletic programs as co-curricular activities. The 900 series is to be used for co-curricular and extracurricular programs which the district might want to track. See H-1.
J-12

C = Educational Certified
S = Support B = Both  7-1-19

953* Cook/Food Preparer (S).
Prepares and cooks foodstuffs in quantities according to menu and number of persons to be served.

954* Custodian (S).
Performs plant housekeeping and servicing activities consisting of the cleaning; operation of the heating, ventilating, and air conditioning systems; and the servicing of building equipment.

955* Dietary Technician (S).
Advises and assists personnel in public and private establishments in food services systems by making recommendations for foods that will constitute nutritionally adequate meals.

957* Facilities Maintenance Worker (S).
Inspects buildings and office areas to evaluate suitability for occupancy considering such factors as air circulation, lighting, location, and size.

958* Food Server (S).
Serves sandwiches, salads, beverages, desserts, and other kinds of food. May order items to replace stock and collect money for purchases.

959* Police Officer (S).
Maintains order, enforces the law, prevents, and investigates crime in a school building and its surrounding areas.

961* Security Guard (S).
Provides protection to individuals and safeguards the school facility.

962* Extended Childcare Provider (S).
Provides professional childcare services, whether at home or in a center, and who has satisfied any state requirement regarding those services. 

963* Student Worker (S). Transitional School to Work

964* Substitute Food Service/Custodial/All other Substitute Employees (S).
(To be used with Job Codes 900-999 and WC code 9101).

I–29

7–1– 19

PLTW Biomedical Innovation
Advanced Technological Applications
Advanced Design Applications
Engineering Design
Technology Foundations
Engineering Exploration
Robotics Engineering
TE Robotics Engineering and Automation
Health Science Exploration
Information Technology Exploration
Technology and Society
Technological Design
Science and Technical Visualization 1
Science and Technical Visualization 2
AP Computer Science Principles (CSP)
Computer Science Essentials
AP Computer Science A (CSA)
PLTW Environmental Sustainability
The Nature of Science & Technology
Core Applications of Science and Technology
Impacts of Science and Technology
Creativity and Innovations
Fundamentals of Aerospace Technology
Systems of Advanced Technology
Mechatronic Systems for Advanced Production
Design for the Production of Advanced Products
Advanced Robotics Engineering
Computer Science Discoveries
Aeroponic/ Hydroponics
STEM Core
Space Engineering Concepts
<table>
<thead>
<tr>
<th>Subject</th>
<th>Job Class</th>
<th>Description</th>
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<tr>
<td>8871</td>
<td>Python</td>
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<td>8872</td>
<td>Renewable Energy</td>
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<td>8873</td>
<td>Google Tools</td>
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<td>8874</td>
<td>Launching in Aviation</td>
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<tr>
<td>8875</td>
<td>Exploring Aviation and Aerospace</td>
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<tr>
<td>8876</td>
<td>Aircraft Systems &amp; Performance</td>
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<tr>
<td>8877</td>
<td>Introduction to Flight</td>
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<tr>
<td>8900*</td>
<td>Trade and Industrial Education</td>
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<tr>
<td>8901</td>
<td>Advanced Desktop Publishing and Graphic Design</td>
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<tr>
<td>8902</td>
<td>Advanced Web and Animation Design</td>
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<tr>
<td>8903</td>
<td>Architectural Computer Aided Drafting and Design</td>
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<td>8904</td>
<td>Engineering Computer Aided Drafting and Design</td>
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<td>Fundamentals of Computer Aided Drafting and Design</td>
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<td>Manufacturing Computer Aided Drafting and Design</td>
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<td>Tech Connect Automotive</td>
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<td>8908</td>
<td>Tech Connect Automotive – Specialized</td>
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<td>8915</td>
<td>Tech Connect Carpentry</td>
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<td>8916</td>
<td>Tech Connect Carpentry – Specialized</td>
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<td>8929</td>
<td>TC Welding</td>
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<td>8930</td>
<td>TC Welding – Specialized</td>
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<td>8931</td>
<td>TC Welding – Advanced</td>
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<td>8940</td>
<td>Workforce Connection</td>
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<td>8942</td>
<td>Workforce Staging</td>
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<td>8943</td>
<td>Tech Connect Robotics</td>
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<td>Tech Connect Automation</td>
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<td>8945</td>
<td>Technical Applications I</td>
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<td>8946</td>
<td>Technical Applications II</td>
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<td>8947</td>
<td>Technical Applications III</td>
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<td>8948</td>
<td>Introduction to Aerospace</td>
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<td>8949</td>
<td>Foundations of Aerospace</td>
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<td>8950</td>
<td>Aerospace Structures</td>
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<tr>
<td>8951</td>
<td>Introduction to Construction</td>
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<tr>
<td>8952</td>
<td>Foundations to Construction</td>
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<tr>
<td>8953</td>
<td>Introduction to Manufacturing</td>
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1–30

<table>
<thead>
<tr>
<th>Subject</th>
<th>Job Class</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>708*</td>
<td>Painter and Paperhanger (S)</td>
<td>Paints, varnishes, and stains or wallpapers the interior and/or exterior of buildings and fixtures.</td>
</tr>
<tr>
<td>710*</td>
<td>Plumber (S)</td>
<td>Assembles, installs, and repairs pipes, fittings, and fixtures of heating, water, and drainage systems.</td>
</tr>
<tr>
<td>711*</td>
<td>Printer (S)</td>
<td>Makes copies by chemical or photographic means.</td>
</tr>
<tr>
<td>712*</td>
<td>Vehicle Mechanic (S)</td>
<td>Inspects, repairs, and maintains functional parts of mechanical equipment and machinery.</td>
</tr>
<tr>
<td>800</td>
<td>OPERATIVE.</td>
<td>Performs tasks requiring intermediate level manual skills which can be mastered in a few weeks through limited training to operate machines. This includes bus drivers and vehicle operators.</td>
</tr>
<tr>
<td>801*</td>
<td>Bus Driver (S)</td>
<td>Drives a bus used in the service of a school or system.</td>
</tr>
<tr>
<td>802*</td>
<td>Other Vehicle Operator (S)</td>
<td>Drives a vehicle such as a truck or automobile used in the service of a school, system, or activity.</td>
</tr>
<tr>
<td>803*</td>
<td>Substitute Bus Driver/Mechanic (S)</td>
<td>Acts in capacity of bus driver/mechanic when bus driver/mechanic is not available. (To be used with Job Codes 700-899 and WC code 7380).</td>
</tr>
<tr>
<td>900</td>
<td>LABORER.</td>
<td>Performs tasks requiring some manual skills, which can be conducted with no special training. This includes individuals performing lifting, digging, mixing, loading, and pulling operations.</td>
</tr>
<tr>
<td>901*</td>
<td>Construction Laborer (S)</td>
<td>Performs any combination of duties on construction projects, usually working in utility capacity, by transferring from one task to another. Duties include measuring distances from grade stakes, signaling operators of construction equipment, and mixing concrete.</td>
</tr>
<tr>
<td>902*</td>
<td>Freight, Stock, and Materials Handler (S)</td>
<td>Loads, unloads, and moves freight, stock, and other materials manually or with equipment that does not require technical skill to operate (e.g., wheelbarrows, conveyor belts).</td>
</tr>
<tr>
<td>905*</td>
<td>Groundskeeper (S)</td>
<td>Maintains grounds that are owned, rented, or leased and used by a school or system. This does not include the operation of machinery requiring semiskilled training or experience.</td>
</tr>
<tr>
<td>907*</td>
<td>Vehicle Washer/Equipment Cleaner (S)</td>
<td>Washes vehicles and equipment with washing and rinsing solutions to remove debris. May manually dislodge debris from objects being washed, and dry objects using a cloth or air hose.</td>
</tr>
<tr>
<td>950</td>
<td>SERVICE WORK.</td>
<td>Performs tasks regardless of level of difficulty which relates to both protective and non-protective supportive services.</td>
</tr>
<tr>
<td>951*</td>
<td>Bus Monitor/Crossing Guard (S)</td>
<td>Helps keep order on buses or other school or system modes of transportation. This includes traffic guards for loading buses, crossing guards for monitoring pedestrian traffic.</td>
</tr>
<tr>
<td>952*</td>
<td>Childcare Worker (S)</td>
<td>Assists in implementing childcare activities, including custodial functions. An afterschool program worker would be coded here.</td>
</tr>
</tbody>
</table>
608* File Clerk (S).
Classifies records in alphabetical or numerical order or according to subject matter or other system.

609* General Office Staff (S).
Performs such activities as preparing, transcribing, systematizing or preserving written communication and reports or operating mechanical equipment (e.g., computers, fax machines, typewriters, calculators, and word processing equipment).

610* Mail Clerk (S).
Routes mail, prepares outgoing materials for mailing, and maintains internal written communication systems.

612* Office Manager (S).
Coordinates office services such as personnel, budget preparation and control, housekeeping, records control, and special management activities.

613* Receptionist (S).
Receives callers or visitors at the establishment, determines the nature of business, and directs callers or visitors to destinations.

614* Records Clerk (S).
Establishes and maintains an adequate and efficient system for controlling records (e.g., registration, admission and attendance) of an organization. (Board minutes clerk would be coded here.)

615* Secretary (S).
Schedules appointments, gives information to callers, takes dictation, and otherwise relieves officials of clerical work and minor administrative and business detail.

617* Stores/Supplies Handler (S).
Receives, stores, and dispenses supplies, materials, and equipment.

700 CRAFTS AND TRADES. Performs tasks requiring high manual skill level, which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. This assignment requires considerable judgement and a thorough and comprehensive knowledge of the processes involved in the work.

701* Brick Mason (S).
Works with brick and similar materials in the construction, erection, and reparation of structures and fixtures.

702* Carpenter (S).
Constructs, erects, installs, and repairs wooden structures and fixtures.

703* Cement Mason (S).
Works with cement and similar materials in the construction, erection, and reparation of structures and fixtures.

704* Electrician (S).
Plans, layouts, installs, and repairs wiring, electrical fixtures, apparatus, and control equipment.

705* Heating/Ventilation/Air Conditioning (HVAC) Mechanic (S).
Services heating units, ventilation systems, and air conditioners in buildings.

706* Locksmith (S).
Installs, repairs, rebuilds, and services mechanical or electrical locking devices using hand tools and specialized equipment.

707* Maintenance Repairers/General Utility (S).
Repairs and maintains buildings, machinery, electrical, and mechanical equipment.
STATE PROGRAMS
9000 PROGRAMS AREAS OFFERED IN TECHNOLOGY CENTERS

9000* Agriculture, Food and Natural Resources

9001 Agriculture Mechanics
9002 Equine Science
9003 Floriculture
9004 Horticulture
9005 Landscape Design/Maintenance
9007 Service Careers – Landscape Design/Maintenance
9008 Service Careers – Horticulture
9009 Agriculture Mechanics – Specialized
9010 Equine Science – Specialized
9011 Floriculture – Specialized
9012 Landscape Design/Maintenance – Specialized
9014 Service Careers – Horticulture – Specialized
9020 Horticulture – Specialized
9021 Service Careers – Landscape Design/Maintenance – Specialized
9022 Small Animal Care and Grooming
9023 Small Animal Care and Grooming – Specialized

9050* Architecture and Construction

9052 Finish Carpentry
9053 Carpentry
9054 Computer Aided Drafting – Construction
9055 Construction and Architectural Design Academy
9056 Construction Welding
9057 Electricity
9058 Electrical Trades
9059 Heating, Ventilation, A/C
9061 Heavy Equipment Operator
9065 Masonry
9066 Masonry – Specialized
9067 Plumbing
9069 CNC Woodworking

500 TECHNICAL. Performs tasks requiring a combination of basic scientific knowledge and manual skills, which can be obtained through approximately two years of postsecondary education such as that which is offered in community junior colleges and technical institutes, or through equivalent special study and/or on-the-job training.

502* Computer Technician (S). Installs and maintains computer hardware and software equipment.
505* Graphic Artist (S). Plans and arranges art layouts, which illustrate programs or processes for publication, demonstration, and more effective communication.
506* Inspector (S). Examines the condition of equipment and buildings as they relate to safety and health and the condition of new construction as it relates to specifications and codes.
507* Licensed Practical Nurse (S). Performs auxiliary medical services, such as taking and recording temperature, pulse, and respiration rate, and giving medication under the direction and responsibility of a physician or a registered nurse.
508* Media Technologist (S). Maintains and programs audio, video, and other media equipment.
510* Psychometrist (B). Measures the intellectual, social, and emotional development of individuals through the administration and interpretation of psychological tests. These activities are usually carried out under the direction or supervision of a psychologist or a related professional.
511* Purchasing Agent (S). Buys supplies, equipment, and materials used in the operation of an organization.
513* Supervisor (S). Supervises the day-to-day operations of a group of skilled, semiskilled, or unskilled workers (e.g., warehouse or garage workers). Frequently called a foreman or crew leader.

600 OFFICE/CLERICAL SUPPORT. Performs the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions.

601* Bookkeeping/Accounting/Auditing/Encumbrance Staff (S). Keeps a systematic record of accounts or transactions and prepares statements reflecting those activities. If a degreed Accountant use job class 301, if not a degreed Accountant, use job class 601.
602* Cashier (S). Collects and records payments received for items purchased.
603* Computer Operator (S). Operates computer and peripheral equipment to process data by entering commands using a keyboard or computer terminal.
604* Data Entry Clerk (S). Enters information into a data processing format using data processing equipment. Migrant Data Entry Clerk would be coded here.
605* Dispatcher (S). Assigns vehicles and drivers to perform specific services and to record such information concerning vehicle movement as a school or system may require.
606* Duplicating/Photocopying Assistant (S). Operates duplicating machines to print typewritten or handwritten documents directly from a master copy.
607* Electrical and Electronic Repairers (S). Installs and repairs electric and electronics equipment.
404* Career Aide (S).
Assists students in the process of choosing a profession or occupation.

405* Childcare Giver (S).
Assists in organizing and leading Pre-kindergarten children in activities such as reading, drawing, and games.

406* Computer Aide (S).
Assists and provides direction to computer users.

407* Extracurricular Activity Aide (S).
Supervises school-sponsored activities that are not related to curriculum (e.g., class sponsors), including all direct and personal services that are planned for student enjoyment.

409* Monitor/Prefect (B).
Monitors the conduct of students in classrooms, detention halls, lunchrooms, playgrounds, hallways, and places where alternatives to classroom instruction are provided (e.g., test sites).

410* Library Aide (S).
Assists in the maintenance and operation of a library by aiding in the selection, ordering, cataloging, processing, and circulation of all media.

411* Media Center Aide (S).
Assists in the maintenance and operation of a media center by serving as a specialist in the organization and use of all teaching and learning resources, including hardware, content material, and services.

412* Psychologist Assistant (S).
Assists a psychologist with routine activities associated with providing psychological services.

413* Teacher Aide (S).
Assists a teacher with non-instructional activities. (Cannot use federal project codes.)

414* Paraprofessional (Tier I and Tier II) (B).
An employee of a school district whose position is either instructional in nature, or who delivers other direct services to students and/or their parents and for which a certified teacher or other professional has the ultimate responsibility for the design, implementation, and evaluation of the individual educational programs or related services and student performance. Individuals must meet requirements established by federal and state law to be authorized to serve as public school paraprofessionals. The State Board of Education is also authorized to issue provisional teaching certification to a qualifying individual with a paraprofessional credential and relevant experience serving as a paraprofessional.

415* Tutor (B).
Provides academic instruction (e.g., in English, mathematics, and foreign language) to students requiring additional assistance outside of the classroom. They must be certified teachers who met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.

416* Occupational Therapist Assistant (S).
Assists an Occupational Therapist with routine activities associated with providing Occupational Therapy services.

417* Physical Therapy Assistant (S).
Assists a Physical Therapist with routine activities associated with providing Physical Therapy services.
353* Speech Language Pathologist (C). Diagnoses communicative disorders, plans, directs and participates in individual or group therapy sessions which focus on the remediation of specific articulation problems including: (1) identification of children with speech or language impairments; (2) diagnosis and appraisal of specific speech or language impairments; (3) referral for medical or other professional attention necessary for the habilitation of speech or language impairments; (4) provision of speech and language services for the habilitation or prevention of communicative impairments; and (5) counseling and guidance of parents, children, and teachers regarding speech and language requirements. The providers of services are certified, licensed, or otherwise qualified professionals. A Speech Pathologist must hold 1) a master's degree in Speech Pathology or Communication Science Disorders, 2) an OBESPA state license, and 3) ASHA certification. An SLP must hold full certification for two (2) years prior to supervising SLTAs or SLPAs (OBESPA Rules). An SLP may supervise up to two (2) SLTAs/SLPAs per school year.

354* Staff Developer (B). Plans, coordinates, and implements inservice training activities that help individuals to identify future career options and improve skills necessary to achieve them.

356* Student Personnel Officer (B). Works with the family, school, and community to determine the cause of and provide solutions for students who are experiencing serious attendance, academic or discipline problems in order to promote positive educational development.

358* Transition Coordinator (B). Provides services that: (1) strengthen and coordinate special programs and related services for individuals with special needs, including students with disabilities, who are currently in school or have recently left school and may benefit from assistance during the transition to postsecondary education, vocational training, competitive employment (including supported employment), continuing education or adult services; (2) stimulate the improvement and development of programs for secondary special education; and/or (3) stimulate the improvement of vocational and life skills to enable students with special needs to be better prepared for transition to adult life and services.

359* Translator (B). Expresses in another language systematically to retain the original sense, primarily of written works.

360* Certified Nursing Assistant (CNA) (S) – helps patients or clients with healthcare needs under the supervision of a Registered Nurse (RN) or a Licensed Practical Nurse (LPN).

400 PARAPROFESSIONAL. Works alongside and assists professional individuals.

401* Assistant Counselor (S). Assists students, parents, teachers, or other staff, under the supervision or direction of a counselor, by helping individuals make plans and decisions in relation to education, career, or personal development.

402* Bilingual Aide (S). Assists in the instruction of students using more than one language for teaching content.
integrating information appropriate to program planning, to prevent or alleviate movement dysfunction and related functional problems; and providing individual and group services to treatment to prevent, alleviate, or compensate for movement dysfunction and related functional problems. The provider of these services is a licensed, certified, or otherwise qualified professional.

339* Physician (B).
Diagnoses and treats diseases and disorders of the human body.

341* Planning Specialist (B).
Performs activities concerned with selecting or identifying the goals, priorities, objectives, and projected trends of an organization and formulating the courses of action necessary to fulfill those objectives.

343* Psychologist (B).
Evaluates and analyzes students’ behavior by measuring and interpreting their intellectual, emotional, and social development, and diagnosing their educational and personal problems.

344* Public Relations/Informational Services Officer (B).
Attempts to foster good relations between an organization and the public as a whole by planning and conducting programs to disseminate accurate information through such media as newspapers, radio and television, public forums, and civic activities, and by reviewing material for and directing preparation of publications.

346* Recreation Worker (B).
Conducts group recreation activities; organizes and promotes activities such as arts and crafts, sports, games, music, dramatics, social recreation, camping, and hobbies, taking into account the needs and interests of individual members. (Gatekeepers, ticket takers, concession workers would be coded here.)

347* Registered Nurse (C).
Conducts a health service program at a school or system for the evaluation, improvement, and protection of the health of students and school personnel in accordance with state law and local policies and procedures.

348* Registrar (B).
Coordinates and directs registration activities, including the compilation and analysis of registration data for administrative use.

350* Research and Development Specialist (B).
Performs activities concerned with systematic study and investigation using the products of research and judgement to improve programs.

351* Speech Language Therapist (C).
Diagnoses communicative disorders, plans, directs and participates in individual or group therapy sessions which focus on the remediation of specific articulation problems including: (1) identification of children with speech or language impairments; (2) diagnosis and appraisal of specific speech or language impairments; (3) provision of speech and language services for the habilitation or prevention of communicative impairments; and (4) counseling and guidance of parents, children, and teachers regarding speech and language requirements. The providers of services are certified, licensed, or otherwise qualified professionals.

SLT Certification may be renewed. No new certifications will be issued.

352* Social Worker (B).
Provides social services for clients who may be individuals, families, groups, communities, organizations, or society in general. Typical responsibilities include: (1) preparing a social or developmental history on a student with disabilities; (2) group and individual counseling with a student and his or her family; (3) working with those problems in a student’s living situation (home, school, and community) that affect adjustment in school; (4) mobilizing school and community resources in order to enable the student to receive maximum benefit from his or her educational program; and (5) other related services.
<table>
<thead>
<tr>
<th>Job Class</th>
<th>Subject</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>I-36</td>
<td>Orthotics/Prosthetics</td>
<td>Provides services such as footwear, orthotics, and prosthetics.</td>
</tr>
<tr>
<td>9400</td>
<td>Health Studies – Advanced</td>
<td>Focuses on advanced health studies.</td>
</tr>
<tr>
<td>9401</td>
<td>Therapeutic Services</td>
<td>Offers services for therapeutic needs.</td>
</tr>
<tr>
<td>9402</td>
<td>Therapeutic Services – Advanced</td>
<td>Offers advanced therapeutic services.</td>
</tr>
<tr>
<td>9403</td>
<td>Behavioral Medicine – Advanced</td>
<td>Specializes in advanced behavioral medicine.</td>
</tr>
<tr>
<td>9404</td>
<td>Pharmacy Services – Advanced</td>
<td>Provides advanced pharmacy services.</td>
</tr>
<tr>
<td>9405</td>
<td>Rehabilitation Services – Advanced</td>
<td>Focuses on advanced rehabilitation services.</td>
</tr>
<tr>
<td>9406</td>
<td>Veterinary Services – Advanced</td>
<td>Offers advanced veterinary services.</td>
</tr>
<tr>
<td>9425*</td>
<td>Hospitality and Tourism</td>
<td>Includes culinary arts, lodging services, and event planning.</td>
</tr>
<tr>
<td>9426</td>
<td>Culinary Arts</td>
<td>Specialized in culinary arts.</td>
</tr>
<tr>
<td>9427</td>
<td>Culinary Arts – Specialized</td>
<td>Advanced culinary arts.</td>
</tr>
<tr>
<td>9428</td>
<td>Event Planning</td>
<td>Provides event planning services.</td>
</tr>
<tr>
<td>9430</td>
<td>Lodging Services</td>
<td>Offers lodging services.</td>
</tr>
<tr>
<td>9431</td>
<td>Lodging Services – Specialized</td>
<td>Advanced lodging services.</td>
</tr>
<tr>
<td>9432</td>
<td>Service Careers – Culinary Arts</td>
<td>Provides service careers in culinary arts.</td>
</tr>
<tr>
<td>9433</td>
<td>Service Careers – Lodging</td>
<td>Offers service careers in lodging.</td>
</tr>
<tr>
<td>9434</td>
<td>Service Careers – Cuisine Arts – Specialized</td>
<td>Advanced service careers in culinary arts.</td>
</tr>
<tr>
<td>9435</td>
<td>Service Careers – Lodging</td>
<td>Advanced service careers in lodging.</td>
</tr>
<tr>
<td>9436</td>
<td>Event Planning – Specialized</td>
<td>Specialized event planning services.</td>
</tr>
<tr>
<td>9437</td>
<td>Service Careers – Lodging – Specialized</td>
<td>Advanced service careers in lodging.</td>
</tr>
<tr>
<td>9442</td>
<td>Casino and Gaming</td>
<td>Provides casino and gaming services.</td>
</tr>
<tr>
<td>9443</td>
<td>Casino and Gaming</td>
<td>Specialized casino and gaming services.</td>
</tr>
<tr>
<td>9475*</td>
<td>Human Services</td>
<td>Includes barber, cosmetology, and esthetician services.</td>
</tr>
<tr>
<td>9476</td>
<td>Barber</td>
<td>Provides barber services.</td>
</tr>
<tr>
<td>9478</td>
<td>Cosmetology</td>
<td>Offers cosmetology services.</td>
</tr>
<tr>
<td>9480</td>
<td>Early Care and Education</td>
<td>Focuses on early care and education.</td>
</tr>
<tr>
<td>9481</td>
<td>Esthetician</td>
<td>Specializes in esthetician services.</td>
</tr>
<tr>
<td>9482</td>
<td>Manicurist/Nail Technology</td>
<td>Provides manicurist and nail technology services.</td>
</tr>
<tr>
<td>9484</td>
<td>Early Care and Education</td>
<td>Specialized early care and education.</td>
</tr>
<tr>
<td>9485</td>
<td>Esthetician – Specialized</td>
<td>Advanced esthetician services.</td>
</tr>
<tr>
<td>9491</td>
<td>Manicurist/Nail Technology – Specialized</td>
<td>Specialized manicurist and nail technology.</td>
</tr>
</tbody>
</table>

**Notes:**

- Family/Community Support Coordinator (B): Offers support and resources to families and communities.
- Graduation Coach – ICAP: Works with students and families to develop graduation plans.
- Functional Application Support Specialist (B): Assists with computer and software issues.
- Grant Developer (B): Expands funding opportunities.
- Internal Auditor (B): Verifies financial records.
- Interpreter (B): Translates languages.
- Lawyer (B): Practices law.
- Negotiator (B): Resolves labor disputes.
- Network Administrator (B): Manages computer networks.
- Nurse Practitioner (C): Provides medical care.
- Occupational Therapist (B): Helps with functional needs.
- Personnel Officer/Specialist (B): Manages recruitment.
- Physical Therapist (B): Offers physical therapy services.

**Subject:**

- C = Educational Certified
- S = Support
- B = Both
Office of the Vice President for Information Technology

315* Computer Systems Analyst (B). Analyzes user requirements, procedures, and problems in processing, or to improve and/or modify an existing computer system.

319* Dietitian/Nutritionist (B). Plans and directs food service menu preparation including determining the nutritional value of food for meals.

321* Evaluator (B). Determines the value or effect of plans, programs, and activities by appraisal of data and activities in light of specified goals and objectives (e.g., personnel evaluator.)
<table>
<thead>
<tr>
<th>Subject</th>
<th>Job Class</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacturing</td>
<td>9675*</td>
</tr>
<tr>
<td>9676 Foundations of Manufacturing</td>
<td></td>
</tr>
<tr>
<td>9679 CNC Machining</td>
<td></td>
</tr>
<tr>
<td>9680 CNC Machining – Specialized</td>
<td></td>
</tr>
<tr>
<td>9681 Computer – Aided Drafting MN</td>
<td></td>
</tr>
<tr>
<td>9682 Computer – Aided Drafting MN – Specialized</td>
<td></td>
</tr>
<tr>
<td>9684 Electronics MN</td>
<td></td>
</tr>
<tr>
<td>9685 Electronics MN – Specialized</td>
<td></td>
</tr>
<tr>
<td>9697 Manual Machinist</td>
<td></td>
</tr>
<tr>
<td>9698 Manual Machinist – Specialized</td>
<td></td>
</tr>
<tr>
<td>9702 Metal Fabrication</td>
<td></td>
</tr>
<tr>
<td>9705 Service Careers – Metal Fabrication Assistant</td>
<td></td>
</tr>
<tr>
<td>9707 Welding MN</td>
<td></td>
</tr>
<tr>
<td>9708 Welding MN – Specialized</td>
<td></td>
</tr>
<tr>
<td>9714 Metal Fabrication – Specialized</td>
<td></td>
</tr>
<tr>
<td>9723 Mechatronics</td>
<td></td>
</tr>
<tr>
<td>9724 Mechatronics – Specialized</td>
<td></td>
</tr>
<tr>
<td>9734 Foundations of Manufacturing – Specialized</td>
<td></td>
</tr>
<tr>
<td>9735 Service Careers – Metal Fabrication Assistant – Specialized</td>
<td></td>
</tr>
<tr>
<td>9736 Energy &amp; Power</td>
<td></td>
</tr>
<tr>
<td>9737 Energy &amp; Power Specialized</td>
<td></td>
</tr>
<tr>
<td>Marketing Sales and Service</td>
<td>9775*</td>
</tr>
<tr>
<td>9783 Marketing Communications</td>
<td></td>
</tr>
<tr>
<td>9784 Marketing Communications – Advanced</td>
<td></td>
</tr>
<tr>
<td>9787 Professional Sales</td>
<td></td>
</tr>
<tr>
<td>9789 Management</td>
<td></td>
</tr>
<tr>
<td>9795 Entrepreneurship MK</td>
<td></td>
</tr>
<tr>
<td>9802 Entrepreneurship MK – Advanced</td>
<td></td>
</tr>
<tr>
<td>9804 Professional Sales – Advanced</td>
<td></td>
</tr>
<tr>
<td>9809 Management – Advanced</td>
<td></td>
</tr>
<tr>
<td>Science, Technology, Engineering and Mathematics</td>
<td>9850*</td>
</tr>
<tr>
<td>9852 Biomedical Science and Medicine STEM Academy</td>
<td></td>
</tr>
<tr>
<td>9862 Pre-Engineering STEM Academy</td>
<td></td>
</tr>
<tr>
<td>Student Teacher (C)</td>
<td>209*</td>
</tr>
<tr>
<td>Provides learning experiences and care to students under the supervision of a certified teacher as part of a formalized higher education program of teacher preparation.</td>
<td></td>
</tr>
<tr>
<td>Teacher (C)</td>
<td>210*</td>
</tr>
<tr>
<td>Provides instruction, learning experiences, and care to students during a particular time period or in a given discipline.</td>
<td></td>
</tr>
<tr>
<td>Teacher Trainer/Instructional Coach (C)</td>
<td>211*</td>
</tr>
<tr>
<td>Provides instruction, learning experiences, and/or professional development activities to teachers during a particular time period or in a given discipline. Mentor Teach and Reading Coach would be coded here.</td>
<td></td>
</tr>
<tr>
<td>Teaching Intern (C)</td>
<td>212*</td>
</tr>
<tr>
<td>Provides instruction, learning experiences, and care to students while obtaining the necessary knowledge and skills in education and/or educational psychology.</td>
<td></td>
</tr>
<tr>
<td>Resource Teacher (C)</td>
<td>213*</td>
</tr>
<tr>
<td>Assists a classroom teacher by providing services to enrich the instruction of the students with special education needs.</td>
<td></td>
</tr>
<tr>
<td>Substitute Professional and Clerical Staff (B)</td>
<td>214*</td>
</tr>
<tr>
<td>Provides learning experiences and care to students in the absence of the teacher. (To be use with job codes 100-699 and WC code 8868).</td>
<td></td>
</tr>
<tr>
<td>Speech Language Therapist Assistant (SLTAs) (C)</td>
<td>215*</td>
</tr>
<tr>
<td>Speech Language Therapy Assistants (SLTAs) may assist the Speech Language Pathologist with assessment of students, provide speech language therapy services and must practice under a SLP supervisor (the school district will locate the SLP supervisor who will be hired by the school). The SLTA may not write an IEP, but may attend an IEP meeting without the presence of the supervising SLP, with prior approval of SLP. In addition, the SLTA must identify themselves using their appropriate title and credentials both in verbal and written communication. SLTAs must be provided with 30% Direct and Indirect Supervision for the first 90 days of employment. After 90 days, SLTAs must be provided with 10% Direct and 20% Indirect Supervision.</td>
<td></td>
</tr>
<tr>
<td>Speech Language Pathology Assistants (SLPAs) (S)</td>
<td>216*</td>
</tr>
<tr>
<td>Speech Language Pathology Assistants (SLPAs) may assist the speech language pathologist (SLP) with assessment of students, provide speech language therapy services and must practice under a SLP supervisor (the school district will locate the SLP supervisor who will be hired by the school). The SLP may not write an IEP, but may attend an IEP meeting without the presence of the supervising SLP, with prior approval of SLP. In addition, the SLPA must identify themselves using their appropriate title and credentials both in verbal and written communication. SLPAs must be provided with 30% Direct and Indirect Supervision for the first 90 days of employment. After 90 days, SLPAs must be provided with 10% Direct and 20% Indirect Supervision.</td>
<td></td>
</tr>
<tr>
<td>Professional - OTHER</td>
<td>300</td>
</tr>
<tr>
<td>Performs assignments requiring a high degree of knowledge and skills usually acquired through at least a baccalaureate degree (or its equivalent obtained through special study and/or experience) but not necessarily requiring skills in the field of education.</td>
<td></td>
</tr>
<tr>
<td>Accountant (B)</td>
<td>301*</td>
</tr>
<tr>
<td>Designs and maintains financial, staff, student, program, or property records, summarizes, analyzes, audits, or verifies such records; and/or controls and certifies expenditures and receipts. If a degreed accountant, use job class 301, if not a degreed accountant, use job class 601. Payroll clerk use job class 312, and Encumbrance clerk use job class 601.</td>
<td></td>
</tr>
</tbody>
</table>
110* Noninstructional Program Director/Coordinator/Consultant (B).
Coordinates, manages (including supervising other certified individuals), or directs activities and/or services within a non-instructional program.

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

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

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

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

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

203* Counselor (B).
Guides individuals, families, groups, and communities by assisting them in problem solving, decision making, discovering meaning, and articulating goals related to personal, educational, and career development.

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

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

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

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

208* Student Activity Advisor/Nonathletic Coach (B).
Instructs individuals in the fundamentals of a nonathletic activity and develops training and competition schedules. Extra duty sponsor would be coded here.
<table>
<thead>
<tr>
<th>Job Class Code</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
<td>000*</td>
<td>NONSALARIAL.</td>
</tr>
<tr>
<td>100</td>
<td>OFFICIAL–ADMINISTRATIVE. Performs management activities that require developing broad policies and executing those policies through direction of individuals at all levels. This includes high-level administrative activities performed directly for policy makers.</td>
</tr>
<tr>
<td>101*</td>
<td>Administrative/Supervisory/Ancillary Services Officer (C). Performs professional management, administrative, research, analytical, supervisory, and/or ancillary services for a senior executive. This includes personnel responsible for services such as evaluation, teacher development, dissemination, curriculum development, admissions and recruitment, marketing and development.</td>
</tr>
<tr>
<td>102*</td>
<td>Board of Education/School Board/Board of Trustees Member (C). Performs activities as a member of a legally constituted body which has been created, and vested with responsibilities for educational policy and decision making as specified in education codes and regulations in a given geographical area.</td>
</tr>
<tr>
<td>103*</td>
<td>Commandant of Cadets (C). Performs executive management functions of the cadet corps, and is responsible for cadet promotions, leadership training, and the system utilized by the institution to maintain and administer disciplinary measures to promote order and decorum.</td>
</tr>
<tr>
<td>104*</td>
<td>Dean/Dean of Instruction/Dean of Students/Dean of Boys/Dean of Girls/Dean of Student Activities (C). Oversees either academic/curriculum activities, or student body activities and behaviors such as student government, school club, rally and assembly.</td>
</tr>
<tr>
<td>105*</td>
<td>Deputy/Associate/Vice/Assistant Principal (C). Performs high-level management functions in an individual school, group of schools, or units of a school system. Primary duties include but are not limited to: (1) supervising student behavior; (2) handling specific assigned duties related to school management; (3) continuing curriculum and staff development; (4) working cooperatively with professional staff; (5) providing leadership in the instructional program; and (6) coordinating and/or arranging class schedule.</td>
</tr>
<tr>
<td>106*</td>
<td>Deputy/Associate/Assistant Superintendent/Commissioner (C). Performs high-level executive management functions for a superintendent in the areas of personnel, instruction, and/or administration such as business, transportation, food services, maintenance, operation, facility management/planning, and others. Such an assignment also includes performing the duties of the superintendent in his or her absence as assigned or designated.</td>
</tr>
<tr>
<td>107*</td>
<td>Executive Assistant/Chief Financial Officer (CFO) (B). Performs professional activities assisting an executive officer in directing and managing the functions of a school or system.</td>
</tr>
<tr>
<td>108*</td>
<td>Instructional Program Director/Coordinator/Consultant (B). Coordinates, manages (including supervising other certified individuals), or directs activities and/or services (e.g., vocational education and special education) within an instructional program or area of instruction.</td>
</tr>
<tr>
<td>109*</td>
<td>Manager (B). Directs individuals and manages functional supporting services (e.g., financial aid) under the direction of a senior staff member. This includes directors/managers of purchasing agents, physical plant maintenance, management information and technology services, business managers, budget managers, and psychological services.</td>
</tr>
</tbody>
</table>

**Subject:**

- Automotive Detailing
- Automotive Refinishing Technology
- Private Pilot
- Service Careers – Auto Care
- Service Careers – Small Engines
- Agriculture Mechanics TR

**JOB CLASSIFICATION DIMENSION DEFINITIONS**

Job Class Codes are required with payroll.

000* NONSALARIAL.

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

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

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

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

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

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

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

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

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

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