



OKLAHOMA STATE DEPARTMENT OF
EDUCATION
— CHAMPION EXCELLENCE —



CODED

CODING OBSTACLES
DISTRICTS
ENCOUNTER DAILY

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



FINANCIAL ACCOUNTING
July, 2018 - 2019

INTRODUCTION

Each year the Financial Accounting/Oklahoma Cost Accounting System (OCAS) office receives the financial transactions for the preceding fiscal year from over 550 Oklahoma school districts, charter schools, charter virtual schools, and interlocals. The data received becomes a part of an information network accessed daily by any party interested in the use of public education funds. Some of those entities include: the Governor's office, the Legislature, the U.S. Department of Education, the National Center for Education Statistics, the State Auditor and Inspector's Office, the Oklahoma Education Association, and the general public.

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

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

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

Kathy Black, Executive Director
Katherine.Black@sde.ok.gov

Kelly Freeman, Financial Specialist
Kelly.Freeman@sde.ok.gov

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

Paula Koch, Financial Specialist
Paula.Koch@sde.ok.gov

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

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

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OKLAHOMA COST ACCOUNTING SYSTEM DEFINED

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

EXPENDITURES

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

REVENUE

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

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

ACRONYMS AND DEFINITIONS

OCAS – Oklahoma Cost Accounting System

OSDE (or SDE) – Oklahoma State Department of Education

ODCTE – Oklahoma Department of Career and Technology Education

LEA – Local Education Agency

FR3 – School district’s Final Revenue and Expenditure Reports

Site – Individual building in a district

Cost Report – ODCTE Final Expenditure report by Program/Subject

Membership – Number of students enrolled in a district

ADA – Average Daily Attendance

ADM – Average Daily Membership

WADA – Weighted Average Daily Attendance

WADM – Weighted Average Daily Membership

IDC – Indirect Cost

Per Cap or Per Pupil Expenditure (PPE) – Revenue or Expenditures generated per student

Excess Cost – Special Education requirement to spend federal Special Education monies on direct services.

Maintenance of Effort (MOE) – Maintaining current level of expenditures with state and local monies.

SEFA Page – Schedule of Expenditures of Federal Awards

ACTIVITY FUND

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

“**School activities**” means cocurricular or extracurricular activities.

“**Cocurricular activities**” are school-sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Cocurricular activities normally supplement the regular instructional program.

“**Extracurricular activities**” are all direct and personal services for public school pupils for their enjoyment that are managed and operated under the guidance of an adult or staff member. Extracurricular activities are usually not offered for school credit nor required for graduation; are conducted outside school hours, or a time agreed upon by the participants if partly during school hours and approved by school authorities; and their content of activities is determined primarily by the student participants.

ACTIVITY FUND CODING QUESTIONS

What are the basic funding codes?

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

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

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

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

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

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

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

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

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

Fund	Project	Source of Revenue	Program	Operational Unit
60	<u>XXX</u>	1950	<u>XXX</u>	xxx

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

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

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

Which taxes are coded to an activity fund?

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

How do you track activity accounts by individual fund raisers?

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

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

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

What can be coded instructional?

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

Extracurricular activities are all direct and personal services for public school pupils for their enjoyment that are managed and operated under the guidance of an adult or staff member. Extracurricular activities are usually not offered for school credit nor required for graduation; are conducted outside school hours, or time agreed upon by the participants if partly during school hours and approved by school authorities; and the content of activities is determined primarily by the student participants.

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

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

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

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

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

Do we pay Teachers' Retirement on gatekeepers?

Contact the Oklahoma Teachers' Retirement System at (405) 521-2387 for clarification.

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

Title 70 O.S. § 5-129.1 provides: "*Those funds which are collected by programs for student achievement and by parent-teacher associations and organizations that are sanctioned by the school district board of education shall be exempt from the provisions as outlined in Section 5-129 of this title. Each school district board of education shall adopt policies providing guidelines for the sanctioning of organizations and associations exempted or applying to be exempted pursuant to the provisions of this section. The guidelines may include but not be limited to examinations of financial and performance audits performed on each such organization and association.*"

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

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

How do I code advance travel payments?

The board of education of a school district may authorize the custodian of the school activity funds to provide cash advances to the sponsors for travel expenses on behalf of school district students and sponsors of certain school activities. The cash advances may only come from the school activity fund subaccount directly involved in the travel of such students or sponsors and only if the travel is one of the stated functions or purposes for the establishment of the subaccount. Receipts for all expenditures of the cash advances shall be kept and turned in to the custodian of the school.

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

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

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

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

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

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

-OR-

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

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

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

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

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

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

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

BOND FUNDS

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

Steps for Establishing Bond Funds

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

Example:

- Fund 31:
 - Capital Improvements Bond Fund of 2013
 - Project 020: Reroof of Classroom Buildings and Administration Building
 - Project 021: New Gymnasium Floors at Elementary and High School
 - Project 022: New Windows at Elementary School

- Fund 32:
 - Transportation Bond Fund of 2014

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

Revenue Coding

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

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

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

Expenditure Coding

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

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

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

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

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

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

—REMINDER—

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

xxx = locally assigned

SINKING FUND REPAYING BOND DEBT

The sinking fund (Fund 41) of any district shall consist of all money derived from ad valorem taxes or otherwise as provided by law for the payment of bonds and judgments and interest thereon.

Expenditure

Bond Principal

41-000-5100-831-000-0000-000-050

Bond Interest

41-000-5100-832-000-0000-000-050

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

—REMINDER—

**ALL SINKING FUND TRANSACTIONS MUST BE RECORDED ON YOUR OKLAHOMA
COST ACCOUNTING SYSTEM DATA.**

CAPITAL EXPENDITURES

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

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

- *Purchase of land;
- *Purchase of existing buildings;
- *Purchase of real property;
- *Improvement of land and sites for construction purposes;
- *All expenditures for construction of buildings;
- *Additions and/or remodeling of buildings that involves changes to:
 - Roof structures
 - Load-Bearing walls
- *Professional services, salaries, and expenses of architects and engineers
- *Installments and Lease payments on property, which has a terminal date and results in the acquisition of property.

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

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

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

CASH MANAGEMENT

Title 70 § 5-115b allows Districts who cannot pay a check or warrant for want of sufficient funds to enter into an agreement **not to extend beyond the current fiscal year** with the depository bank to honor these checks at an annual rate of interest as negotiated by the district and depository bank, which cannot exceed a rate equal to five percent (5%) above the United States Treasury Bill rate of the preceding calendar year as determined by the State Treasurer on the first regular business day of each year.

Once the Local Board of Education approves the cash management agreement with the local depository bank, a warrant account should be set up by the local bank to place the non-payable checks or warrants.

When the non-payable checks or warrants are moved to the warrant account the following coding should be used in the district's revenue accounting system.

When the checks or warrants are moved to the warrant account, the coding should be as follows:

Revenue Source 5200	+ \$5,000.00
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When the checks or warrants are cleared from warrant account, the coding should be as follows:

Revenue Source 5200	- \$5,000.00
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The following fees associated with the Cash Management Program should be coded as Expenditures:

Interest on Cash Management	Function 2511	Object 833
Cash Management Agent Fee	Function 2511	Object 310

Information about the cash management program offered through the State Department of Education can be found on the Department's website at www.sde.ok.gov under State Aid.

FUND TRANSFERS / FUND REIMBURSEMENTS

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

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

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

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

REMEMBER

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

Examples:

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

Expenditure:	60	<u>XXX</u>	5200	930	<u>XXX</u>	0000	000	xxx
Revenue:	11	<u>XXX</u>	5160	<u>XXX</u>	xxx			

Starting a petty cash account.

Expenditure:	11	<u>XXX</u>	5200	960	<u>XXX</u>	0000	000	xxx
Revenue:	60	<u>XXX</u>	5190	<u>XXX</u>	xxx			

Activity fund returning start up change from the basketball game.

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

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

INSUFFICIENT FUND CHECKS

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

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

Fund	Project	Source of Revenue	Program	Operational Unit	
60	<u>XXX</u>	5300	<u>XXX</u>	xxx	-\$15

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

Fund	Project	Source of Revenue	Program	Operational Unit	
60	<u>XXX</u>	5300	<u>XXX</u>	xxx	+\$15

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

Fund	Project	Source of Revenue	Program	Operational Unit	
60	<u>XXX</u>	5300	<u>XXX</u>	xxx	+\$15
60	<u>XXX</u>	****	<u>XXX</u>	xxx	-\$15

(****=Original Source of Revenue)

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

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

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

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

xxx = accredited site code

INTERFUND TRANSFERS

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

This source code is to be used when transferring monies from one fund to another without issuing a warrant. Funds must be in the same bank account. Due to financial accounting and transparency, this method is not recommended. A warrant should be used for all interfund transfers.

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

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

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

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

xxx = accredited site code

MEDICAID REIMBURSEMENT

School districts are required to track and code all Medicaid revenue and expenditures; however, the Oklahoma Health Care Authority (OHCA) has simplified the “match” requirement by reimbursing 100 percent of the amount a district claims for reimbursement. The district will classify **58.57** percent of the reimbursement as federal funds and **41.43** percent as state. Then to meet the match requirement, the district will simply pay back the OHCA the **41.43** percent state funds. The district still needs to elect whether they are to going to “reclass” or “reinvest” **58.57** percent of the reimbursement for expenditure purposes.

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

Revenue

Reimbursement revenue received from the OHCA:

11-698-4580-000-050	\$ 14,642.50
11-698-5600-000-050	<u>\$ 10,357.50</u>
	\$ 25,000.00

Expenditures

Reclassing

The district can reclass the original expenditures to reflect **58.57** percent of the amount reimbursed. In the following example, a portion of the occupational therapist is also claimed through IDEA-B:

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

11-000-2135-120-239-0000-334-050	\$ 17,500.00
11-621-2135-120-239-0000-334-050	<u>\$ 17,500.00</u>
Total salary:	\$ 35,000.00

After reclassing, the purchase order will be coded as follows:

11-000-2135-120-239-0000-334-050	\$ 7,260.25
11-698-2135-120-239-0000-334-050	\$ 10,249.75
11-621-2135-120-239-0000-334-050	<u>\$ 17,500.00</u>
Total salary:	\$ 35,000.00

The district will reimburse the OHCA the **41.47** percent state match, or \$7,257.25. The coding will be as follows:

If encumbered in the same fiscal year:
11-698-5600-930-239-0000-000-050

If encumbered in the next fiscal year:
11-698-8100-890-239-0000-000-050

The appropriate percentage amount will be given by Oklahoma Health Care Authority each year.

PROJECTS AND PROGRAMS

<u>PROJECT</u>	<i>used with</i>	<u>PROGRAM</u>
308 – Teacher Leader Effectiveness (TLE)		277
319 – Adult Education Matching		500 Series
360 – AVID Grant		260 Series
361 – Achieving Classroom Excellence (ACE) Technology		426, 441 or 442
362 – ACE Remediation		426, 441 or 442
365 – Advanced Placement Training Grant		252
367 – Reading Sufficiency Act (RSA)		427 or 441
368 – Advanced Placement Equipment and Materials Grant		252
369 – Advanced Placement Incentive for Schools		252
385 – Child Nutrition Program		700
388 – Alternative Education Grants		430
396 – Academic Achievement Awards		252
400 Series – Vocational Programs – Multisource		300 Series
421 - Carl Perkins Secondary		330 – 390
422 – Carl Perkins Postsecondary		330 – 390
423 – Carl Perkins Consortium Agreement		330 – 390
424 – Carl Perkins Supplemental Grants		330 - 390
456 – Job Training – OJT (Dept. of Human Services or Dept. of Rehabilitation Services)		239
502 – School Improvement Grants		424, 429, 441, 442 or 494
503 – School Improvement Grants		424, 429, 441, 442 or 494
504 – School Improvement Grants		424, 429, 441, 442 or 494
511 – Part A, Basic Program		425, 429, 441, 442,494 or 495
515 – School Support		424, 429, 441, 442 or 494
516 – Supplemental School Improvement Grants		424, 429, 441, 442 or 494
517 – Federal Academic Achievement Awards		424, 429, 494 or 442

<u>PROJECT</u>	<i>used with</i>	<u>PROGRAM</u>
518 – Title I, Part A, Subpart 2—Neglected, Local Educational Agencies		424, 429, 441, 442 or 494
519 – Supplemental School Improvement Grants		424, 429, 441, 442 or 494
521 – Title I, Part C, Education of Migratory Children		429 or 494
531 – Title I, Part D, Subpart 1, Neglected and Delinquent State Agency Programs		424, 429, 494 or 442
532 – Title I, Part D, Subpart 2, Delinquent Local Education Agency Programs		424, 429, 494 or 442
538 – Title I, Part E, Oklahoma Striving Readers Comprehensive Literacy Initiative		431, 432, 433 or 434
553 – Title IV, Part B, 21 st Century Community Learning Centers		492
554 – 21 st Century Community Learning Centers – Special Projects		492
571 – Title III, Part A, Immigrant Act		410
572 – Title III, Part A, English Language Acquisition, Language Enhancement and Academic Achievement		410
592 – Title VII—Impact Aid, Disabled		239
596 – Title IX, Part A, Homeless Children and Youth		425 or 495
613 – Special Education Professional Development OSDE Sponsored		239
615 – Special Education Professional Development District		239
621 – Flow Through, P.L. 108-446, IDEA – Part B		239
623 – Early Intervening Services		100, 239 or 429
625 – Flow Through, P.L. 108-446, IDEA – Part B, Private Schools		239
626 – Flow Through, P.L. 108-446, IDEA – Part B, High Cost Fund		239
627 – Flow Through, P.L. 108-446, IDEA – Part B, High Need Tier II Funds		239
641 – Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA – Part B		239
642 – Flow Through to Preschool, Aged 3-5, P.L. 108-446, IDEA – Part B Private Schools		239
651 – State Personnel Development Grants		239
760 Series – Child Nutrition Federal Funds		700
791 – National School Lunch Program Equipment Assistance Grant		700

REFUNDS RECEIVED BY THE DISTRICT (Correcting Entries)

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

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

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

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

Revenue:	11-000-5600-000-xxx	\$250
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The encumbrance clerk must now decrease the original cost of the heat pump purchase.

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

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

xxx = accredited site code

OCAS CODING INDEX

Expenditures

	FUNCTION	OBJECT
-A-		
Academic Testing supplies and materials	2240	614
Accompanist (contract service)	1000	320
Advertising		
Budgets/Estimate of Needs	2314	540
Recruitment/Job Openings	2571	540
Alarm system		
Installation (contract service)	4700	450
Repair (contract service)	2660	430
Architect fees (Preliminary.)	4400	332
(Note: Preliminary bond costs can be paid from General Fund; otherwise, building fund only unless approved By State Board of Education per 70 O.S. §1-118)		
Appraiser	2544	337
Artist-in-residence	1000	320
Attorney fees and AG's opinion on bond issues)	2317	350 Series
Audiovideo tapes	1000 or 2220	615
Audiovisual equipment purchase (>\$5,000)	2220	732
(<\$5,000)	2220	652
Auditor fees (independent auditors)	2318	331
Awards - faculty/staff (activity fund only)	xxxx	682
-B-		
Background check for employment	2571	810
Bank service (checks)	2511	619
Bank service (service charge)	2511	810

xxxx = appropriate function code

Benefits		
Insurance		
Certified	xxxx	211 - 219
Noncertified	xxxx	221 - 229
Social Security (FICA)		
Certified	xxxx	231
Noncertified	xxxx	241
Teachers' Retirement		
Certified	xxxx	251
Noncertified	xxxx	261
Speech pathologist	2152	251
Unemployment compensation		
Certified	xxxx	271
Noncertified	xxxx	281
Workers' compensation		
(Note: If workers' compensation is paid on a prepayment basis, redistribution must be completed at the end of the fiscal year.)		
Certified	xxxx	273
Noncertified	xxxx	283
Other		
Cell phone - owned by school	xxxx	530
- owned by certified employee	xxxx	115
- owned by noncertified employee	xxxx	125
Health Physicals - paid by school	2574	336
- paid by certified employee	xxxx	115
- paid by noncertified employee	xxxx	125
Housing	xxxx	199
Vehicle	xxxx	196
Binding and repair	xxxx	646
Bloodborne pathogens (clean-up supplies)	2620	618
Board member workshop		
Registration	2573	860
Travel	2573	580
Bond payments (fund 41 only)		
Principal	5100	831
Interest	5100	832
Bond financial advisor fee	2314	310
Bond paying agent fee	2511	337

xxxx = appropriate function code

Bonus	xxxx	
Certified		171
Noncertified		181
Books (not textbooks) – Ebooks should be coded here.	xxxx	641
Building permits	4600	810
(Note: Building or bond fund only unless approved by State Board of Education per 70 O.S. §1-118)		
Buses	2720	
Insurance		524
Purchase (General fund, bond fund, activity fund)		760
Tags		810
-C-		
Cash advancement to sponsors (Fund 60 only, see page 9)	2720	
Student Lodging		515
Student Meals		516
Cash management agent fee	2511	310
Child Nutrition Program (either fund 11 or 22)		
Bus driver	3190	120
Cook/Food Preparer/Server	3120	120
Food or Milk purchases for A La Carte and Catering	3110	630
Food or Milk purchases for Student Meals	3150	630
Food or Milk purchases for Adult and Contract Meals	3155	630
Food service management company	xxxx	570
Department of Human Services (commodity assessment fee)	3140	599
Equipment purchase (>\$5,000)	3140	730 Series
(<\$5,000)	3140	650 Series
Equipment repair	3140	430
Extermination	3140	420
Postage	3140	530
Refund of unused lunch tickets		
Same fiscal year	5600	930
Next fiscal year	3190	890
Supplies (nonedible from vendor or warehouse)	3140	617
Cheerleading		
Camp fees		810
Curriculum credit allowed	1000	
Noncredit -- activity fund only	2199	
Chief Financial Officer (CFO) – Job Class 107	2511	xxx
Choreographer (music department/band - contract service)	1000	320

xxxx = appropriate function code

xxx – appropriate object code

Claims against school		
Attorney fees	2317	350 Series
Due process settlement (judgment rendered) fund 41 only	5100	820
Tort liability (judgment rendered/insurance company to make payment) fund 84 only	7500	
820Classroom assistant/Paraprofessional education testing (Required under No Child Left Behind – Not employee reimbursement)	2571	810
Classroom supplies (general/miscellaneous)	1000	619
Clinician (contract service)	2132	336
College Tuition Reimbursement		
Instructional	2213	
Certified Staff		115
Noncertified Staff		125
Non-Instructional	2573	
Certified Staff		115
Noncertified Staff		125
Clothing (Staff)	xxxx	
Certified		115
Noncertified		125
Copier		
Products (toner, ink, etc.)	xxxx	611
Purchase (>\$5,000)	xxxx	736
(<\$5,000)	xxxx	656
Interest on lease purchase	xxxx	834
Repair	2640	430
Copyright fees	1000	810
Crossing guard	2670	120
-D-		
Decorations		682
Curriculum credit	1000	
Noncredit (Activity Fund only)	2199	
Delivery Charges (separate from purchase price)	xxxx	810
Disc Jockey	2199	346
Donations	3300	881
Drug testing		
In-house testing	2574	614
Contracted services	2574	336
Employment	2571	336
Student	2199	336

xxxx = appropriate function code

-E-

Ebooks

Books (not textbooks)	xxxx	641
Textbooks	1000	
State Adopted		643
Nonstate Adopted		644
Election expenses	2314	310
Engineer (for construction)	4600	334
(Note: Building or bond fund only unless approved by State Board of Education per 70 O.S. §1-118)		
Encumbrance Clerk (Job Class 601)	2511	120
Equipment	xxxx	
Purchase (>\$5,000)		730 Series
(<\$5,000)		650 Series

-F-

Fencing	2630 or 4300	710
Field Trip Admission		810
Curriculum credit	1000	
Noncredit (Activity Fund only)	2199	
Flowers (For staff members – approved activity fund only.)	2575	682

-G-

Game contracts		850
Curriculum credit	1000	
Noncredit	2199	
Game officials		
Curriculum credit	1000	
Contracted Services		343
District Employee		139, 192 or 149, 193
Noncredit (Activity Fund only)	2199	
Contracted Services		343
District employee		139, 192 or 149, 193
Gate workers		
Curriculum credit	1000	149 or 193
Noncredit (Activity Fund only)	2199	149 or 193

xxxx = appropriate function code

Graduation expenses		
Faculty/administration regalia	2490	682
Flowers or Decorations	2490	682
Speakers	2199	320
Diplomas	1000	682
Grant overseer	2330	310
Grant writers (not district employee)	2541	310

-H-**-I-**

Insurance premiums (other than health)		
Buses	2720	524
Driver Education and Vocational Agriculture vehicles	1000	521
Fleet Insurance (all vehicles other than buses, drivers ed. or vocational agriculture)	2650	521
Liability	2319	522
Property	2620	523
Workers' compensation (prepayment only)	5300	290

**At end of year, redistribute workers' compensation
payment to function of salary. See Benefits.**

Instructional materials and supplies	1000	681
Interest		
Cash management funds	2511	833
Nonpayable warrants (within one year)	2511	833
Lease purchase (use function for which it will be used)		834
Internet Fee	2620	530

-J-**-K-**

Keys	2620	618
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-L-

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

xxxx – appropriate function code

xxx – appropriate object code

Lease purchase interest	xxxx	834
Lighting	2630 or 4300	
Installed by staff		710
Installed by outside contractor		450
-M-		
Maintenance Expenses		
Contracted Services:		
Asphalt	2630	450
Concrete	2630	450
Custodial services for buildings and grounds	2620	450
Electrical services	2620	450
Fire extinguisher service	2620	430
Roof repair	2620	450
Waste disposal services	2620	420
Carpet	2620	450
Telephone	2620	530
Custodial equipment (sweepers, buffers, etc., >\$5,000)	2620	739
Custodial supplies	2620	618
Equipment care (purchase of parts for repair)	2640	618 or 650 Series
Equipment repair (contracted services)	2640	430
Equipment purchase (tools, saws, etc., >\$5,000)	2620	736
Equipment purchase (<\$5,000)	2620	650 Series
Grounds care equipment (mowers, etc., >\$5,000)	2630	736
General/miscellaneous supplies	2620	618
Media Expenses		
Audiovisual		
Equipment purchase (>\$5,000)	2220	732
Equipment purchase (<\$5,000)	2220	652
Equipment repair	2640	430
Supplies (batteries, bulbs, audio/videotapes)	2220	615
Mentor Teacher	2212	170
Metal Detectors	2660	xxx
Mileage Reimbursement (Staff – not overnight)	xxxx	196
Music (sheet)	1000	619
-N-		
Notary Dues	2511	810
Notary Bond	2511	529

xxxx = appropriate function code

xxx – appropriate object code

-O-

Oklahoma Parents as Teachers Certified teacher	2194	110
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-P-

Periodicals (includes professional publications)	xxxx	642
Petty Cash	5200	960
Physical (staff)	xxxx	336
Piano tuning	1000	337
Playground equipment	4300	710
Postage	2620	530
Prom Rentals	2199	440
Publication department expenses		
Equipment purchase	2530	
Less than \$5,000		656
More than \$5,000		730 Series
General supplies (ink,toner, paper, etc.)	2530	611
Maintenance agreements on equipment	2640	430

-Q-**-R-**

Registration for meetings		860
Instructional staff	2213	
Noninstructional staff	2573	
Child Nutrition staff	3180	
Refunds	xxxx	
Prior Year Revenue		890
Restricted (federal or state money)		930
Unrestricted (local money)		930
Remodel/renovation (noncapital only in general fund)		
Building improvements (contracted service)	4700	450
(i.e., installing air-conditioning systems, plumbing		
services, roofing, telephone systems)		
Report cards (student evaluation)	2240	614
Resale items	3200	
Fund raiser		670
Nonfund raiser		660

xxxx = appropriate function code

-S-

Scholarships (activity, endowment, or gift fund)	2199	880
Smoke detectors	2670	
Less than \$5,000		654
More than \$5,000		734
Security Guard	2660	
District Employee		120
Contract Services		344
Security Camera	2660	654
Soil Testing	2630 or 4300	810
Stipends	xxxx	
Certified		170
Noncertified		180
Student Handbook (Policy and Procedures)	2530	550
Staff Development Stipend		
Instructional	2213	
Certified		170
Support		180
Non-Instructional	2573	
Certified		170
Support		180
Staff Tuition		
Storage Building		
Purchase	4620	720
Rental	2620	440
Student Travel/Transportation	2720	
Reimbursement to another LEA		511
Reimbursement to outside agency or person		513
Lodging		515
Meals		516
Superintendent		
Housing	2321	199
Vehicle	2321	196
Cell Phone - owned by school	2321	530
- owned by individual	2321	115

xxxx = appropriate function code

Surety Bonds		525
Activity Fund Custodian	2511	
Encumbrance Clerk	2511	
Minutes Clerk	2312	
Superintendent	2321	
Treasurer	2313	
-T-		
Technology Services		
Administrative	2580	xxx
Instructional	2230	xxx
Textbooks	1000	
State Adopted		643
Nonstate Adopted		644
Tournament contracts (athletic)	1000 or 2199	
Traffic Cones	2670	618
Transfer tuition	1000	560 Series
Treasurer	2313	
District employee		110 or 120
Contract		310
Truant Officer	2112	
District employee		120
Contract		337
-U-		
Uniforms		
Purchase		
Less than \$5,000		657
Band	1000	
Child nutrition program	3140	
Custodian	2620	
Athletic (curriculum credit allowed)	1000	
More than \$5,000		737
Band	1000	
Child nutrition program	3140	
Custodian	2620	
Athletic (curriculum credit allowed)	1000	
Cleaning	xxxx	420

xxxx = appropriate function code

xxx = appropriate object code

- V-

Vehicle purchase		760
Buses	2720	
Driver education	1000	
Maintenance director	2650	
Other maintenance vehicles (tractors, trucks, vans)	2650	
Other warehouse vehicles (trucks, mail van)	2650	
Superintendent, deputy, assistant	2650	
Transportation director	2650	
Vocational-agriculture	1000	
Warehouse director	2650	

Vehicle maintenance (not student transportation vehicles) 2650 430

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

Vehicle maintenance (student transportation vehicles)	2740	
Gasoline		625
Diesel		623
Parts for repair & maintenance (includes glass, mirrors, oil, tires)		612
Realignment		430
Replacement of glass (contract service)		430
Replacement of motors		760
Safety inspection stickers		810
Seat repair		430

Vocational Rehabilitation (School-to-Work, Program 239) xxxx 140
 Students receiving graduation credit should use job class 963
 Students not receive graduation credit should use job class of position

-W-

Workbooks	1000	
State Adopted		643
Nonstate Adopted		645

-X-**-Y-****-Z-**

JOB CLASS DEFINITIONS

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

OCAS CODING INDEX

Revenue

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

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

xxx = appropriate project code

Athletics		
Admissions	xxx	1810
Advertising/Programs	xxx	1820
Concessions	xxx	1830
Dues/Memberships	xxx	1840
Fees, Penalties, Fines	xxx	1850
Game Contracts/Guarantees	xxx	1860
State Play-offs Revenue	xxx	1870
Supplies/Materials Sold to Student	xxx	1880
-B-		
Bonds		
Interest	000	1310
Premium on Bonds Sold	000	5111
Accrued Interest on Bond Sales	000	1340
Proceeds from Sale of Original Bonds	000	5112
Bookstore		
Student-Sponsored	xxx	1980
School-Sponsored	000	1450
-C-		
Child Nutrition		
Daily	000 or xxx	
Student Lunches, Breakfasts, à la carte, Special Milk		1710
Adult Meals		1730
A la Carte or Catering		1720
Contract Meals		1760
Other (Gifts/donations, rebates)		1790
Federal Sources		
Lunches	763	4710
Breakfasts	764	4720
Special Milk Program	765	4730
Summer Food Program	766	4740
Fresh Fruits and Vegetable Program	768	4760
Child & Adult Care Food Program	769	4750
State Sources		
Reimbursement	385	3710
Matching		3720
Commissions	000 or xxx	1460
Community Education	382	3330
Concession Sales (Student Activities)	xxx	1920

xxx = appropriate project code

County 4-Mill	000	2100
Implement Tax		2100
Manufacturing Tax		2100
In-lieu of		2100
Protest Tax		2100
County Apportionment	000	2200
Custodial Services & Utilities	000	1570
-D-		
Damages to property	000	1530
Dividends on Insurance Policies	000	1320
Donations received	000 or xxx	
From Native American Tribes		1610
OERB		1690
All Other		1610
Double Homestead	000	3610
Drivers Education		
State reimbursement	317	3440
Student paid tuition	000 or xxx	1290
-E-		
Education Flexible Benefit Allowance		
In-lieu of benefit (certified)	331	3250
In-lieu of benefit (noncertified)	332	3250
Insurance premium--certified personnel	334	3250
Insurance premium--noncertified personnel	335	3250
-F-		
Farm Implement Stamp	000	3160
Federal Emergency Management Agency (FEMA)	594	4120
Flood Control	770 Series	4162
Forest Reserve Rentals (Bureau of Land Management)	770 Series	4163
Foundation and Salary Incentive Aid	000	3210
-G-		
Great Expectations Summer Institute	318	3414
Gross Production (Oklahoma Tax Commission)	000	3110

xxx = appropriate project code

-H-

Homestead Reimbursement (Double)	000	3610
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-I-

Impact Aid (Title VIII, CFDA #84.041)		4130
Basic (Fund 11 or 21)	591	
Disabled (Special Education Add-on) (Fund 11)	592	
Building (Section 8007) (Fund 21)	593	

In-Lieu Taxes

Local	000	1130
Public Housing (Federal)	770 Series	4161

Indian Education (Title VII, CFDA #84.060)	561	4140
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Insufficient funds check	See Page 13	
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Insurance Loss Recoveries	000	1510
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Interest on Investments	000	1310
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Interest on Taxes	000	1350
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-J-

Johnson O'Malley (CFDA #15.130)	563 or 564	4550
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-K-**-L-**

Learn & Serve (CFDA #94.004)	781	4685
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Lost Textbooks	000 or xxx	1540
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-M-

Media Services	000	1560
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Medicaid Reimbursement (CFDA #93.778)	698	4580
Portion to be returned	698	5600

Mentor Teacher	000	3230
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Motor Vehicle Collections

State	000	3120
Tribe	000	1130

Mobile Homes/Manufactured Houses

Moved into district	000	1110
Yearly tag	000	1130
First time purchase and tag	000	3150

xxx = appropriate project code

-N-**-O-**

Oklahoma Parents as Teachers (OPAT)	338	3570
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-P-

Petty Cash		
Start up (Activity Fund)		5190
Close out (General Fund)		5130
Professional Development		3411
ADA Basis	311	
Contracts	314	
Stipend	316	

-Q-**-R-**

Reading Proficiency Act	386	3690
Reading Sufficiency Act	367	3415
Reapportionment (Prior Year Ad Valorem)	000	1120
Rental of Facilities	000 or xxx	1410
Rental of property other than facilities	000 or xxx	1420
Resale		
Carpentry Housing	000	1491
Program Live/Work	000	1492
Industry Training	000	1493
Resale of Property Fund Distribution (County)	000	2300
Rural Electric Cooperative Tax (REA-OK Tax Commission)	000	3130

-S-

School Dropout Prevention (Title I, Part H, CFDA #84.360)	770 Series	4170
Special Education		
IDEA-B (CFDA #84.027)		4310
Discretionary, Categorical	613	
Project Echo	615	
Flow-Through	621	
Early Intervening Services	623	
Flow-Through, P.L. 108-446, IDEA Part-B, Private Schools	625	
Preschool, P.L. 105-17 (CFDA #84.173)		4340
Basic	641	
Discretionary, Competitive	651	
Head Start Funds to Schools	691	4560

xxx = appropriate project code

State Arts Council	337	3690
State Land Reimbursement	000	3620
State School Land Earnings	000	3140
Student Activity Funds:		
Admissions	xxx	1910
Concessions	xxx	1920
Merchandise Sold (except student store)	xxx	1950
Activity Tickets (gym use, etc.)	xxx	1960
Clubs/Organizations Dues	xxx	1970
Donations	xxx	1970
Student Store	xxx	1980
Other Receipts	xxx	1990
-T-		
Textbooks	333	3420
Title I		
Part A (CFDA #84.010)		4210
Basic	511	
Three-Month	512	
School Support	515	
Federal Academic Achievement Award	517	
Title 1, Part A, Neglected	518	
Accountability	519	
Part C (CFDA #84.011)		4230
Migrant Education	521	
Part D (CFDA #84.013)		4230
Neglected, Delinquent, IASA	531	
Local Delinquent	532	
Part H (CFDA #84.360)		
School Dropout Prevention	770 Series	4170
Title II, Highly Qualified Teachers and Principals		
Part A, Training and Recruiting (CFDA #84.367)	541	4271
Part B, Mathematics and Science (CFDA #84.366)	542	4273
Part D, Education through Technology (CFDA #84.318X)	546 or 548	4272
Title III, Language Instruction		
Part A (CFDA #84.365)		4281
Immigrant Education	571	
English Language Acquisition	572	
Part B, Improving Language Instruction	578	4282
Title IV, 21st Century Schools		
Part B, Community Learning Centers (CFDA #84.287)	553	4443
Special Projects	554	

xxx = appropriate project code

Title V, Promoting Informed Parental Choice and Innovative Part B, Public Charter Schools (CFDA #84.282)	558	4462
Title VI, Rural Education Initiative Part B, REAP (Use appropriate source on payment voucher)	586	
Subpart 1, Small, Rural School Achievement (CFDA #84.358A)	588	4180
Subpart 2, Rural and Low-Income (CFDA #84.358B)	587	4470
Title VII (See Indian Education)		
Title VIII (See Impact Aid)		
Title X, Part C, Homeless Children Education (CFDA #84.196)	596	4480
Tobacco Use Prevention and Cessation Program	397	3690
-U-		
-V-		
Vehicle Tax Stamp	000	3150
VISION Technology Training for Teachers	395	3690
Vocational Rehabilitation (School-To-Work) (CFDA #84.126)	456	4617
-W-		
-X-		
-Y-		
-Z-		