



**JANET BARRESI**  
STATE SUPERINTENDENT OF PUBLIC INSTRUCTION  
STATE OF OKLAHOMA

**MEMORANDUM**

**TO:** The Honorable Members of the State Board of Education  
**FROM:** Janet C. Barresi *JCB*  
**DATE:** September 25, 2014  
**SUBJECT:** Request for Approval to use **FY2015** General Fund for Capital Expenditures

State Board of Education approval is being requested for the following school district to use five percent (5%) of the district's **FY2015** General Fund for Capital Expenditures pursuant to 70 O.S. 70 § 1-117 and OAC 210:25-5-4.

The below district has voted in excess of eighty-five (85%) bonded indebtedness within the preceding three (3) school years, has the maximum five (5) building fund mills and a total assessed property valuation per average daily attendance (per capita) less than sixty percent (60%) of the state average. District meets the qualifications to request the State Board of Education for approval to use five percent (5%) of the **FY2015** General Fund to be used for Capital Expenditures.

| <u>County</u>   | <u>District</u> | <u>Request</u> | <u>Congressional<br/>District</u> |
|-----------------|-----------------|----------------|-----------------------------------|
| 48    McCurtain | 1006    Haworth | 5%             | 2                                 |

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Attachments



**Oklahoma State Board Authorization Request Form**  
for use of Five Percent (5%) and/or Fifty Thousand (\$50,000) of  
District's General Fund for Capital Expenditures per O.S. 70 § 1-117

Submit completed form by email <State.Aid@sde.ok.gov>, fax (405) 522-3559 or mail to:  
Oklahoma State Department of Education, State Aid Section, 2500 N Lincoln Blvd, Rm 427, OKC, OK 73105-4599

|                                  |  |                         |                    |
|----------------------------------|--|-------------------------|--------------------|
| Date of Request:                 | 9/9/14   | Fiscal Year of Request: | FY 2015            |
| County Number:                   | 48   | County Name:            | MCCURTAIN          |
| District Number:                 | 1006   | District Name:          | HAWORTH            |
| Person requesting authorization: | TED BREWER   |                         |                    |
| Title:                           | SUPERINTENDENT   | Contact number:         | 580-245-1406 X 401 |
| Requesting:                      | <input checked="" type="checkbox"/> Five Percent (5%) <input type="checkbox"/> Fifty Thousand (\$50,000) |                         |                    |

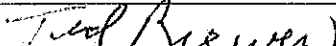
Type of Capital Expenditure:

- Purchase of Land or Existing Building
- Purchased of Real Property
- Ground or site improvement for construction purposes
- Additions to Buildings
- Remodeling (structural involving roof or load-bearing walls)
- Architects & Engineers (professional services, salaries & expenses, except for those covered by bond issue)
- Heat & Air (initial installation or extension of existing buildings systems)
- Destroyed building replacement
- Installments and Lease payments on property including interest, which has a terminal date and results in the acquisition of property.

Provide a detailed description of the anticipated capital expenditures, detailing purchases, construction, improvements, professional service, etc. that is to be paid with the requested District General Funds if qualified:

HAWORTH SCHOOL DISTRICT WILL USE CAPITAL EXPENDITURES TO BUILD 800 FEET OF STREET CURBS AND RESURFACE AN EXISTING PARKING LOT. ADDITIONAL FUNDS TO PAY FOR ARCHITECT AND ENGINEER SERVICES FOR FUTURE PHYSICAL PLANT IMPROVEMENTS AND INCURRED EXPENSES ASSOCIATED TO IMPROVEMENTS.

I certify that all General Revenue Funds requested and expended for the above referenced capital expenditure, will comply with O.S. 70 § 1-117.

Authorized Signature: 

Date: 9/9/14

For State Department of Education Office Use Only

|   | Circle | Initials                       | Date                  |
|---|--------|--------------------------------|-----------------------|
| Bonded within the preceding 3 school years      | YES NO | Financial Acct. reviewed _____ | Submit to Board _____ |
| Valuation/ADA Per Capita < 60% of state average | YES NO | State Aid reviewed _____       |                       |

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**From:** cgarrett@haworth.k12.ok.us on behalf of Cassy Garrett <cgarrett@haworth.k12.ok.us>  
**Sent:** Thursday, September 11, 2014 9:30 AM  
**To:** SDE State Aid  
**Cc:** 'Ted Brewer'  
**Subject:** Request for Capital Improvements from General Fund  
**Attachments:** Capital Improvements Request.pdf

Attached is a copy of our request to use General Fund for Capital Improvements for FY 2015 along with a copy of the minutes from the board meeting when it was approved.

Please reply to this email for confirmation of receipt of this information.

We will be awaiting confirmation that this request was approved by the State Board of Education.

Thanks,  
Cassy

*Cassy Garrett*

Business Manager  
Haworth Public Schools  
300 N. Maple St.  
Haworth, OK 74740  
580-245-1406 x402  
580-245-2265 fax

## Permanent Rules and Executive Orders effective as of 2-18-14

*[Emergency Rules are considered promulgated and effective immediately upon the Governor's approval (unless a later date is specified), and are published in the Oklahoma Register AFTER the Governor's approval. They are NOT published in the Code. To find emergency rules that are currently effective and have been submitted by the issuing agency for publication in the Register, click on View Register or Search Register. ]*

**The Secretary of State does not interpret or enforce the Oklahoma Administrative Code. If you need interpretation of a current rule, please contact the agency that promulgated the rule.**

## Title 210 - State Department of Education

### Chapter 25 - Finance

#### Subchapter 5 - Budgeting and Business Management

#### Part 1 - IMPLEMENTATION

|                    |   |
|--------------------|---|
| Section 210:25-5-1 | Budgeting   |
| Section 210:25-5-2 | Appropriations, allocations and fund balance reserves |
| Section 210:25-5-3 | Analysis and reporting [Revoked]                      |
| Section 210:25-5-4 | Accounting  |
| Section 210:25-5-5 | Auditing  |

#### **210:25-5-4. Accounting**

(a) The financial structure of an Oklahoma public school district consists of various classifications as referenced in Oklahoma Administrative Code (OAC) 210:25-7-1, (Oklahoma Cost Accounting System [OCAS]). School District accounting systems shall be organized and operated on a basis that assures legal compliance by the recording and summarizing of financial transactions within funds, each of which is completely independent of any other. Each fund shall account for and continually maintain the identity of its revenues and expenditures. Financial transactions for purposes of this regulation and as referenced in 70 O.S. 2001, § 5-135.2 shall be defined as a detailed reporting of revenue within the Source of Revenue dimension. Revenue shall be reported to the bold codes within each of the following broad categories: District Source of Revenue, Intermediate Source of Revenue, State Source of Revenue, and Federal Source of Revenue. Expenditures shall be reported by the bold codes within the Function dimension as follows: Instruction, Support Services-Students, Support Services-Instructional Staff, Support Services-General Administration, Support Services-School Administration, Support Services-Central, Operation and Maintenance of Plant Services, Student Transportation Services, Child Nutrition Programs Operations, Community Services Operations and Facilities Acquisition and Construction Services. Additional dimensions for Revenue and Expenditures are coded to provide classification by Fiscal Year, Fund, Project Reporting, Object, Program, Subject, Job Classification, and Operational Unit, where applicable.

(b) The year-end financial report recording and summarizing all revenue and expenditure financial transactions will be completed and certified on the due date.

(c) The school district must inform the Financial Accounting Section of the State Department of Education of any changes made at the district level to any of the financial transactions already submitted to the State Department of Education. Further, none of the data submitted by Law can be changed or altered by either the school district or the Financial Accounting Section after November 15 of each year.

(d) As referenced in 70 O.S. 2001, § 5-135.2 (B), the State Department of Education shall reduce the monthly payment of a district's State Aid funds if the district is not operating pursuant to said system. Not operating pursuant to said system shall be defined as a district not:

- (1) accurately recording and reporting all revenue and expenditures by applicable OCAS bold code dimensions;
- (2) submitting OCAS financial records via the Web-based system of all recorded and reported revenue and expenditures by applicable OCAS bold code dimensions to the State Department of Education;
- (3) ascertaining that current and accurate applicable OCAS codes are being utilized as updated and maintained by the State Department of Education;