



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, 2019 - 2020

TABLE OF CONTENTS

| | |
|---|----|
| OCAS System Defined | 1 |
| Acronyms and Definitions | 2 |
| Activity Fund | 3 |
| Bond Funds | 8 |
| Sinking Fund – Repaying Bond Debt | 10 |
| Capital Expenditures | 11 |
| Cash Management | 12 |
| Fund Transfers/Fund Reimbursement | 13 |
| Insufficient Fund Checks | 14 |
| Interfund Transfers | 15 |
| Medicaid Reimbursement | 16 |
| Projects and Programs | 17 |
| Refunds (Correcting Entries) | 19 |
| OCAS Coding Index | |
| Expenditures | 20 |
| Job Class Definitions | 32 |
| Revenue | 33 |

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 – Every Student Succeeds Act 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.

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- <u>XXX</u> -2720-515 or 516- <u>XXX</u> -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- <u>XXX</u> -5600- <u>XXX</u> -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- <u>XXX</u> -5600-930- <u>XXX</u> -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- <u>XXX</u> -5200-930- <u>XXX</u> -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- <u>XXX</u> -5120- <u>XXX</u> -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 |
|---------------------|--------------|

When the checks or warrants are cleared from warrant account, the coding should be as follows:

| | |
|---------------------|--------------|
| Revenue Source 5200 | - \$5,000.00 |
|---------------------|--------------|

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 the reimbursement as federal funds and state funds. Then to meet the match requirement, the district will simply pay back the OHCA the reimbursement of state funds. The district still needs to elect whether they are to going to “reclass” or “reinvest” the reimbursement of federal funds for expenditure purposes. *The exact percentages will be provided by the Oklahoma Health Care Authority each federal fiscal year.*

PROJECTS AND PROGRAMS

(Expenditures)

| <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 |
| 374 – Reading and STEM Initiatives (Oklahoma Education Lottery Trust) | | |
| Reading Intervention Initiative | | 435 |
| STEM Initiative | | 436 |
| 385 – Child Nutrition Program | | 700 |
| 388 – Alternative Education Grants | | 430 |
| 396 – Advanced Placement Vertical Team Grant | | 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 | | 239 |
| (Dept. of Human Services or Dept. of Rehabilitation Services) | | |
| 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 | | 423, 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 |
| 518 – Title I, Part A, Subpart 2—Neglected, Local Educational Agencies | | 424, 429, 441, 442 or 494 |

| <u>PROJECT</u> | <i>used with</i> | <u>PROGRAM</u> |
|--|------------------|------------------------------|
| 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 |
| 537 – School Improvement Grants | | 424, 429, 441, 442 or 494 |
| 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 |
|-----------------|---------------------|-------|

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- | | |
| Abstracts | 2319 | 337 |
| 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 | 439 |
| 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 |
| Benefits | | |
| Insurance | | |
| Certified | xxxx | 211 - 219 |
| Noncertified | xxxx | 221 - 229 |
| Social Security (FICA) | | |
| Certified | xxxx | 231 |
| Noncertified | xxxx | 241 |

xxxx = appropriate function code

| | | |
|---|------|-----|
| Benefits | | |
| 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 |
| Blood borne 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 |
| Bonus | | |
| Certified | | 171 |
| Noncertified | | 181 |
| Books (not textbooks) – E-books should be coded here. | xxxx | 641 |

xxxx = appropriate function code

| | | |
|--|------|------------|
| Building permits (Note: Building or bond fund only unless approved by State Board of Education per 70 O.S. §1-118) | 4600 | 810 |
| Building Rental | 2620 | 443 |
| 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 |
| Chief Operations Officer (COO) – Job Class 107 | 2340 | 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 | 820 |
| Classroom 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 | |
| Defibrillator | 2574 | 656 |
| Delivery Charges (separate from purchase price) | xxxx | 810 |
| Disc Jockey | 2199 | 346 |
| Donations | 3300 | 881 |

xxxx = appropriate function code

| | | |
|--|--------------|-------------------------|
| Drug testing | | |
| In-house testing | 2574 | 614 |
| Contracted services | 2574 | 336 |
| Employment | 2571 | 336 |
| Student | 2199 | 336 |
| -E- | | |
| E-books | | |
| 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, 149, 192 or 193 |

xxxx = appropriate function code

| | | |
|---------------------------------------|------|-------------------------|
| Game officials | | |
| Noncredit (Activity Fund only) | 2199 | |
| Contracted Services | | 343 |
| District Employee | | 139, 149, 192 or 193 |
| Gate workers | | |
| Curriculum credit | 1000 | 149 or 193 |
| Noncredit (Activity Fund only) | 2199 | 149 or 193 |
| 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 |
| Greenhouse | 4620 | 720 |

-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 |
|------|------|-----|

-L-

| | | |
|--|--------------|-----|
| Land purchase | 4200 | 710 |
| (Note: Building or bond fund only unless approved by State Board of Education per 70 O.S. §1-118) | | |
| Land Rental | 2630 | 443 |
| Landscaping | | |
| Maintenance | 2630 | |
| Contracted services | | 420 |
| District employee | | xxx |
| Major Project | 4300 | |
| Contracted services | | 450 |
| District employees | | xxx |
| Late payment charge | 2511 | 810 |
| 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 | 439 |
| 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 | 439 |
| 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 |

xxxx = appropriate function code

xxx = appropriate object code

| | | |
|--|------|------------|
| Media Expenses | | |
| Audiovisual | | |
| Equipment purchase (>\$5,000) | 2220 | 732 |
| (<\$5,000) | 2220 | 652 |
| Media Expenses | | |
| Equipment repair | 2640 | 439 |
| Supplies (batteries, bulbs, audio/videotapes) | 2220 | 615 |
| Medicaid Reimbursement | | |
| Same fiscal year | 5600 | 930 |
| Next fiscal year | 8100 | 890 |
| 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 |
| | | |
| -O- | | |
| Oklahoma Parents as Teachers | | |
| Certified teacher | 2194 | 110 |
| | | |
| -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 Series |
| 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 | 439 |

xxxx = appropriate function code
xxx = appropriate object code

-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 |

-S-

| | | |
|--|--------------|-----|
| Scholarships (activity, endowment, or gift fund) | 2199 | 880 |
| Smoke detectors | 2670 | |
| Less than \$5,000 | | 651 |
| More than \$5,000 | | 731 |
| Security Guard | 2660 | |
| District Employee | | 120 |
| Contract Services | | 344 |
| Security Camera | 2660 | 651 |
| Software (purchases and subscriptions) | xxxx | |
| Interactive | | |
| Less than \$5,000 | | 653 |
| More than \$5,000 | | 734 |
| Reference | | 530 |
| Soil Testing | 2630 or 4300 | 810 |
| Stipends | xxxx | |
| Certified | | 170 |
| Noncertified | | 180 |

xxxx = appropriate function code

| | | |
|---|--------------|------------|
| 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 | 443 |
| 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 |
| 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 |

xxx = appropriate object code

| | | |
|-------------------|------|------------|
| 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 |

- 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 | 439 |

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.

xxxx = appropriate function code

| | | |
|--|------|-----|
| Vehicle maintenance (student transportation vehicles) | 2740 | |
| Gasoline | | 625 |
| Diesel | | 623 |
| Parts for repair & maintenance (includes glass, mirrors, oil, tires) | | 612 |
| Realignment | | 439 |
| Replacement of glass (contract service) | | 439 |
| Replacement of motors | | 760 |
| Safety inspection stickers | | 810 |
| Seat repair | | 439 |

-W-

| | | |
|------------------|------|-----|
| Workbooks | 1000 | |
| State Adopted | | 643 |
| Nonstate Adopted | | 645 |

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

xxxx = appropriate function code

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/Coordinator/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 Practitioner | 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 | | 3470 |
| Equipment/Materials Grant | 368 | |
| Incentive | 369 | |
| International Baccalaureate Equipment/Materials | 393 | |
| International Baccalaureate Incentive | 394 | |
| Vertical Team Grant | 396 | |
| Alternative and High Challenge Education | | |
| Academics Contract (TACs) | 326 | 3310 |
| Alternative Education Grants | 388 | 3310 |
| Transfer Fees from other LEAs | 000 | 1246 |
| Arts Council Grant (State) | 337 | 3690 |

xxx = local district assigned 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 |

xxx = local district assigned project code

| | | |
|--|------------|------|
| Commissions | 000 or xxx | 1460 |
| Concession Sales (Student Activities) | xxx | 1920 |
| 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- | | |
| Gross Production (Oklahoma Tax Commission) | 000 | 3110 |

xxx = local district assigned project code

-H-

| | | |
|----------------------------------|-----|------|
| Homestead Reimbursement (Double) | 000 | 3610 |
|----------------------------------|-----|------|

-I-

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

-J-

| | | |
|---------------------------------|------------|------|
| Johnson O'Malley (CFDA #15.130) | 563 or 564 | 4550 |
|---------------------------------|------------|------|

-K-**-L-**

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

-M-

| | | |
|---------------------------------------|-----|------|
| Media Services | 000 | 1560 |
| Medicaid Reimbursement (CFDA #93.778) | 698 | 4580 |
| Portion to be returned | 698 | 5600 |
| Mentor Teacher | 000 | 3230 |
| Motor Vehicle Collections | 000 | 3120 |
| Mobile Homes/Manufactured Houses | | |
| Moved into district | 000 | 1110 |
| Yearly tag | 000 | 1130 |
| First time purchase and tag | 000 | 3150 |

-N-

xxx = local district assigned project code

-O-

| | | |
|--|-----|------|
| Oklahoma Energy Resource Board (OERB) Grants | xxx | 1690 |
|--|-----|------|

-P-

| | | |
|------------|--|--|
| Petty Cash | | |
|------------|--|--|

| | | |
|--------------------------|--|------|
| Start up (Activity Fund) | | 5190 |
|--------------------------|--|------|

| | | |
|--------------------------|--|------|
| Close out (General Fund) | | 5130 |
|--------------------------|--|------|

| | | |
|--------------------------|--|------|
| Professional Development | | 3411 |
|--------------------------|--|------|

| | | |
|-----------|-----|--|
| ADA Basis | 311 | |
|-----------|-----|--|

| | | |
|-----------|-----|--|
| Contracts | 314 | |
|-----------|-----|--|

| | | |
|---------|-----|--|
| Stipend | 316 | |
|---------|-----|--|

| | | |
|-----------------------------|-----|------|
| Program of Parent Education | 338 | 3570 |
|-----------------------------|-----|------|

-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 |
|-----------------------|--|------|

| | | |
|--------------|-----|--|
| 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 = local district assigned 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 | |
| School Support | 515 | |
| Supplemental School Improvement Grants | 519 | |
| Title 1, Part A, Subpart 2 – Neglected, LEAs | 518 | |
| 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 | 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 = local district assigned project code

| | | |
|--|-----|------|
| Title V, 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 VI (See Indian Education) | | |
| Title VII (See Impact Aid) | | |
| Title IX, Part C, Homeless Children Education (CFDA #84.196) | 596 | 4480 |
| Tobacco Use Prevention and Cessation Program | 397 | 3690 |
| Tribal Donation (Car Tags) | xxx | 1610 |
| Tribal Grants (STEM) | xxx | 1690 |

-U-

-V-

| | | |
|---|-----|------|
| Vehicle Tax Stamp | 000 | 3150 |
| Vocational Rehabilitation (School-To-Work) (CFDA #84.126) | 456 | 4617 |

-W-

-X-

-Y-

-Z-

xxx = local district assigned project code