OKLAHOMA
COST ACCOUNTING SYSTEM

OKLAHOMA
STATE DEPARTMENT of EDUCATION
JOY HOFMEISTER
STATE SUPERINTENDENT of PUBLIC INSTRUCTION

2021-2022 Fiscal Year
Revised July 2021
# OKLAHOMA COST ACCOUNTING SYSTEM MANUAL

## Table of Contents

### EXPENDITURE AND REVENUE CODE DEFINITIONS

- Fiscal Year Dimensions .................................................. A-1
- Fund Dimension Definitions .......................................... B-1
- Project Reporting Dimension Definitions ....................... C-1
- Operational Unit Dimensions ........................................ D-1

### EXPENDITURE DIMENSION DEFINITIONS

- Expenditure Dimensions .................................................. E-1
- Function Dimension Outline .......................................... F-1
- Function Dimension Definitions ..................................... F-2
- Object Dimension Definitions ....................................... G-1
- Program Expenditure Dimension Definitions .................... H-1
- Subject Dimension Definitions ...................................... I-1
- Job Classification Dimension Definitions ....................... J-1

### REVENUE DIMENSION DEFINITIONS

- Revenue Dimensions .................................................... K-1
- Source of Revenue Dimension Definitions ....................... L-1
- Program Revenue Dimension Definitions ......................... M-1

### POLICIES AND PROCEDURES FOR IMPLEMENTATION OF THE OKLAHOMA COST ACCOUNTING SYSTEM (OCAS)

- Calendar: Accountability at a Glance .............................. 1
- Forward, Laws and Regulations ...................................... 3
- Accounting System ..................................................... 5
- Financial Information Processing .................................. 9
- OCAS Data Submission ................................................ 12
- OCAS Record Layout .................................................. 13
- OCAS Field Definitions .............................................. 14
- School District Treasurer ............................................ 15
- Blanket Purchase Orders ............................................. 18
- School District Encumbrance Clerk ................................. 19
- Continuing Education for District Treasurer and Encumbrance Clerk ........................................ 23
- Travel Reimbursement Policy ........................................ 23
- Activity Funds .......................................................... 24
- Transparency Act ...................................................... 28
- Average Daily Attendance and Membership Defined .......... 29
- Per Pupil Expenditure ................................................ 29
- Administrative Cost Criteria ....................................... 30
- Administrative Cost Coding Criteria ............................. 31
- Audits ............................................................................. 33
- Equipment, Capital and Noncapital Expenditures ............... 41
- General Fund Carryover Penalty ................................... 43
- Calculation for Prior Year's General Fund Balance .......... 44
- Public Competitive Bidding Act .................................... 47
- Maintenance of Effort, Every Student Succeeds Act (ESSA) ................................................... 52
- Maintenance of Effort, Special Education ....................... 53
- Excess Cost Calculation ................................................ 54
- Indirect Cost Rate Calculation ...................................... 55
- Federal Funds ............................................................. 56
- Joint Federal Programs Claims Procedures ..................... 57
- Sample Expenditure Reports for Federal Programs Reimbursement ........................................... 65
FISCAL YEAR DIMENSIONS

Summary of Fiscal Year Dimensions:

1. FY 2017-18
2. FY 2018-19
3. FY 2019-20
4. FY 2020-21
5. FY 2021-22

Fiscal year (FY) denotes a twelve-month period of time, from July 1 through June 30, to which the annual budget applies, and at the end of which the district determines its financial position and the results of its operations. The terminal digit of the applicable year designates the code; e.g., year 2021-22 would be coded as 1.
FUND DIMENSION DEFINITIONS

10 GENERAL FUNDS. Account for all financial resources of the local educational agency (LEA) except those required to be accounted for in another fund.

11* General Fund (For Operations). The general fund of any school district is hereby defined as a current expense fund, as defined in 70 O.S. § 1-117.

12* Cooperative Fund (For Cooperative Programs). The Co-op fund is hereby defined as a current expense fund, as defined in 70 O.S. § 5-117.

20 SPECIAL REVENUE FUNDS. Account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

21* Building Fund. The building fund of any school district shall consist of all monies derived from the proceeds of a building fund levy, voted by the people of a school district, not to exceed five mills in any year, as defined in 70 O.S. § 1-118.

Schools which receive gifts or donations or state-appropriated monies for the purpose of capital expenditures or projects shall place such monies in the building fund, and not in the general fund.

School districts which receive monies from rental, sale, or lease of buildings, Impact Aid monies, or grants, whether from state, federal, or other sources, may place such monies in the building fund or the general fund authorized by 70 O.S. § 1-117.

22* Child Nutrition Programs Fund. Title 70 O.S. § 5-158 states that state, federal, and local collections for child nutrition monies may be placed in a governmental budget account that will be administered through your school district treasurer and appropriated separately from all other appropriated funds. The beginning fund balance each year, combined with all actual revenues including collected and estimated revenues, must be appropriated before being expended. Purchase orders shall be issued against available appropriations, and once goods or services have been received, either payable or nonpayable warrants shall be issued in payment of all purchase orders.

23* Special Building Fund (55I052, Mid-Del Schools only).

24* Oklahoma City Metropolitan Area Public Schools (MAPS) Trust. Title 70 O.S. § 3-104 (Number 18) states that the State Board of Education shall prescribe a list of appropriation accounts by which the funds of school districts shall be budgeted, accounted for, and expended. This code meets the requirement of the Resolution of the Oklahoma City Metropolitan Area Public Schools Trust to keep this money at the school district in a separate fund.

25* Municipal/County Tax Levy. Money derived from special sales tax on behalf of the school district. These funds are to be kept separate and expended only for those items addressed in the tax levy agreement.
TRUST and AGENCY FUNDS. Account for assets held by an LEA in a trustee capacity or an agent for individuals, private organizations, other governmental units, and/or other funds. (All fund 80 series, except for fund 81 and 86) are self-insured funds. If a district is not self-insured use the proper fund codes).

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

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

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

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

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

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

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

88* Arbitrage Rebate Liability. A separate self-insured fund for simultaneous buying and selling of the same negotiables or commodities in different markets in order to make an immediate riskless profit. Use with function code 5900.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>000</td>
<td>Noncategorical - Supt Contingency Account</td>
</tr>
<tr>
<td>001</td>
<td>PR - Administrative</td>
</tr>
<tr>
<td>002</td>
<td>PR - Professional Educators (Teachers)</td>
</tr>
<tr>
<td>003</td>
<td>PR - Prof Others</td>
</tr>
<tr>
<td>004</td>
<td>PR - Paraprofessionals</td>
</tr>
<tr>
<td>005</td>
<td>PR - Technical</td>
</tr>
<tr>
<td>006</td>
<td>PR - Office/Clerical</td>
</tr>
<tr>
<td>007</td>
<td>PR - Crafts And Trades</td>
</tr>
<tr>
<td>008</td>
<td>PR - Transportation</td>
</tr>
<tr>
<td>009</td>
<td>PR - Laborer</td>
</tr>
<tr>
<td>010</td>
<td>PR - MEA President Stipend</td>
</tr>
<tr>
<td>012</td>
<td>PR - VSP</td>
</tr>
<tr>
<td>013</td>
<td>PR - Substitutes Sick Leave</td>
</tr>
<tr>
<td>014</td>
<td>PR - Substitutes Athletics</td>
</tr>
<tr>
<td>015</td>
<td>PR - Substitutes Jury/Military</td>
</tr>
<tr>
<td>016</td>
<td>PR - Substitutes Academics</td>
</tr>
<tr>
<td>017</td>
<td>PR - Sick Leave Pay</td>
</tr>
<tr>
<td>018</td>
<td>PR - Substitutes Long-term</td>
</tr>
<tr>
<td>019</td>
<td>PR - Summer School</td>
</tr>
<tr>
<td>020</td>
<td>PR - SAC</td>
</tr>
<tr>
<td>021</td>
<td>PR - Activity Fund Clearing/Reimbursement</td>
</tr>
<tr>
<td>022</td>
<td>Before/After School-Rougher Kids Quest</td>
</tr>
<tr>
<td>028</td>
<td>PR - Unemployment Tax</td>
</tr>
<tr>
<td>029</td>
<td>PR - Workers' Comp Clearing</td>
</tr>
<tr>
<td>032</td>
<td>Indirect Costs</td>
</tr>
<tr>
<td>040</td>
<td>Board of Education</td>
</tr>
<tr>
<td>041</td>
<td>District Insurance</td>
</tr>
<tr>
<td>042</td>
<td>Superintendent Discretionary</td>
</tr>
<tr>
<td>043</td>
<td>Superintendent</td>
</tr>
<tr>
<td>045</td>
<td>Asst Supt</td>
</tr>
<tr>
<td>047</td>
<td>Chief Academic Officer</td>
</tr>
<tr>
<td>049</td>
<td></td>
</tr>
<tr>
<td>050</td>
<td>Human Resources</td>
</tr>
<tr>
<td>051</td>
<td>IDC Offset</td>
</tr>
<tr>
<td>052</td>
<td>Finance</td>
</tr>
<tr>
<td>053</td>
<td>Chief Ops Officer</td>
</tr>
<tr>
<td>054</td>
<td>Central Enrollment</td>
</tr>
<tr>
<td>056</td>
<td>Director of Communications</td>
</tr>
<tr>
<td>058</td>
<td></td>
</tr>
<tr>
<td>060</td>
<td>Special Ed Office</td>
</tr>
<tr>
<td>062</td>
<td>Professional Development Office</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>063</td>
<td>Community Liaison Office</td>
</tr>
<tr>
<td>064</td>
<td>Title 1 Office</td>
</tr>
<tr>
<td>070</td>
<td>Staff Dev - Admin</td>
</tr>
<tr>
<td>072</td>
<td>Staff Dev Support</td>
</tr>
<tr>
<td>073</td>
<td>Continuing Education - ICTC &amp; College Tuition - see HR Director</td>
</tr>
<tr>
<td>074</td>
<td>Staff Travel In District</td>
</tr>
<tr>
<td>075</td>
<td>Curr Development</td>
</tr>
<tr>
<td>076</td>
<td>Elementary Music</td>
</tr>
<tr>
<td>078</td>
<td>NCA</td>
</tr>
<tr>
<td>079</td>
<td>Foster Grandparents</td>
</tr>
<tr>
<td>082</td>
<td>Gifted/Talented</td>
</tr>
<tr>
<td>084</td>
<td>ESL - Local</td>
</tr>
<tr>
<td>085</td>
<td>PCard Activity Fund Clearing/Reimbursement</td>
</tr>
<tr>
<td>086</td>
<td>Student Travel (competitions only unless approved)</td>
</tr>
<tr>
<td>087</td>
<td>Local Textbook &amp; Software</td>
</tr>
<tr>
<td>088</td>
<td>Library Books</td>
</tr>
<tr>
<td>090</td>
<td>TV/Video Dept/Broadcasting - District (not sites)Shane Stewart</td>
</tr>
<tr>
<td>094</td>
<td>Equipment - Instruction</td>
</tr>
<tr>
<td>095</td>
<td>Equipment - Admin</td>
</tr>
<tr>
<td>096</td>
<td>New Tech @ Cherokee Elementary</td>
</tr>
<tr>
<td>102</td>
<td>Creek Elementary</td>
</tr>
<tr>
<td>104</td>
<td></td>
</tr>
<tr>
<td>105</td>
<td></td>
</tr>
<tr>
<td>106</td>
<td></td>
</tr>
<tr>
<td>108</td>
<td></td>
</tr>
<tr>
<td>110</td>
<td>Irving Elementary</td>
</tr>
<tr>
<td>112</td>
<td>Pershing Elementary</td>
</tr>
<tr>
<td>113</td>
<td></td>
</tr>
<tr>
<td>114</td>
<td>Sadler Arts Academy</td>
</tr>
<tr>
<td>115</td>
<td>Sadler Magnet</td>
</tr>
<tr>
<td>116</td>
<td>Tony Goetz Elementary</td>
</tr>
<tr>
<td>118</td>
<td>Whittier Elementary</td>
</tr>
<tr>
<td>120</td>
<td>Early Childhood Center</td>
</tr>
<tr>
<td>125</td>
<td>6th &amp; 7th Grade Academy @ BFSA</td>
</tr>
<tr>
<td>126</td>
<td>Rougher Innovations (use site 098)</td>
</tr>
<tr>
<td>127</td>
<td></td>
</tr>
<tr>
<td>130</td>
<td>8th &amp; 9th Grade Academy Instructional</td>
</tr>
<tr>
<td>132</td>
<td>8th &amp; 9th Grade Academy TV Studio</td>
</tr>
</tbody>
</table>
134
136
138

8th & 9th Grade Academy APT

140
142
143
144
146
148
149

MHS
MHS TV Studio
MHS APT
Choir - all sites
Band - all sites
Athletics
Cheer
RAA
Homebase
Sp Ed - Psychological Svc
Sp Ed - Physical Svc
Sp Ed - Occupational Svc

165
166
167
168
169
170
171
172
173
174
175
176

Contractual Svc
Central Svc
Utilities
Electric
Natural Gas
Water/Sewer
Garbage Collection
Telephone/Internet
Technology Dept
Tech - Licenses
Transportation Dept
Security Service/truancy

180
181
182
183
184
185
186
187
188
189
190

Maintenance Operations
Maint Major Projects
Custodial Services
Grounds
Asbestos Maintenance
Athletics Facilities
Fund 21 2021 Winter Storm Losses- Property Insurance-Possible Fema Reporting
Musk Industrial Authority Lease Fee
2021 Govt Cap LP (Fund 26 or 21) #9520
CNS Warehouse
<table>
<thead>
<tr>
<th></th>
<th>Project Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>191</td>
<td>Food Prep &amp; Dispensing</td>
</tr>
<tr>
<td>192</td>
<td>Food Supplies &amp; Delivery</td>
</tr>
<tr>
<td>193</td>
<td>Other Direct CNS Programs</td>
</tr>
<tr>
<td>194</td>
<td>Food Procurement</td>
</tr>
<tr>
<td>195</td>
<td>Nonreimbursable Services</td>
</tr>
<tr>
<td>196</td>
<td>Nutrition Ed &amp; Staff Development</td>
</tr>
<tr>
<td>197</td>
<td>CNS Maintenance</td>
</tr>
<tr>
<td>198</td>
<td></td>
</tr>
<tr>
<td>199</td>
<td></td>
</tr>
<tr>
<td>200</td>
<td>Donations</td>
</tr>
<tr>
<td>201</td>
<td>JROTC</td>
</tr>
<tr>
<td>202</td>
<td>Creek Nation - New Tech</td>
</tr>
<tr>
<td>203</td>
<td>Ruby Family - New Tech</td>
</tr>
<tr>
<td>204</td>
<td>Whittier - Engineering is Elementary</td>
</tr>
<tr>
<td>205</td>
<td>TTCU-Support Our Schools Donation</td>
</tr>
<tr>
<td>206</td>
<td>Cherokee Nation</td>
</tr>
<tr>
<td>207</td>
<td>OU Foundation MHS</td>
</tr>
<tr>
<td>208</td>
<td>Kirschner FD - Nutcracker</td>
</tr>
<tr>
<td>209</td>
<td>Arvest Foundation</td>
</tr>
<tr>
<td>210</td>
<td>Walton Fd - Cherokee</td>
</tr>
<tr>
<td>211</td>
<td>Character Education</td>
</tr>
<tr>
<td>212</td>
<td>Muskogee Area Arts Council-Irving (headphones music)</td>
</tr>
<tr>
<td>213</td>
<td>OERB- STEM Grant-Shannon Turner</td>
</tr>
<tr>
<td>214</td>
<td>TSET- Garden Sponsorships-AR, MHS, RAA</td>
</tr>
<tr>
<td>215</td>
<td>Scripps Howard Foundation - Pershing -books</td>
</tr>
<tr>
<td>216</td>
<td>OSAG Safety Equip Grant - Maint $4500</td>
</tr>
<tr>
<td>217</td>
<td>TSET BFSA $7000</td>
</tr>
<tr>
<td>218</td>
<td>SWAT</td>
</tr>
<tr>
<td>219</td>
<td>TSET- Garden Sponsorships-AR, MHS, RAA</td>
</tr>
<tr>
<td>220</td>
<td>OK Pork Council @ ECC Brandi O'Dell</td>
</tr>
<tr>
<td>221</td>
<td>Myers Trust MHS Band</td>
</tr>
<tr>
<td>222</td>
<td>JR ACHIEVEMENT 6TH GRADE ACADEMY</td>
</tr>
<tr>
<td>223</td>
<td>CHEROKEE NATION-COVID19 RRR INITIATIVE GRANT</td>
</tr>
<tr>
<td>224</td>
<td>CHEROKEE NATION-COVID20 RRR Competitive Grant</td>
</tr>
<tr>
<td>225</td>
<td></td>
</tr>
<tr>
<td>226</td>
<td></td>
</tr>
<tr>
<td>227</td>
<td></td>
</tr>
<tr>
<td>228</td>
<td></td>
</tr>
<tr>
<td>229</td>
<td></td>
</tr>
<tr>
<td>230</td>
<td></td>
</tr>
<tr>
<td>231</td>
<td></td>
</tr>
<tr>
<td>232</td>
<td></td>
</tr>
<tr>
<td>233</td>
<td></td>
</tr>
<tr>
<td>234</td>
<td></td>
</tr>
<tr>
<td>235</td>
<td></td>
</tr>
<tr>
<td>236</td>
<td></td>
</tr>
</tbody>
</table>

**Moved Jimmie Johnson Grants to the Fund 60.883**
237
238
239
240
241
242  City Fd - Summer Pride
243  City Fd - TFA
244  City Fd- Camp Bennett
245
246
247
248
249
250
251  DEQ - Irving
252
253  T-mobile Hotspots -FUND 21
254  City Fd - District
255
256  Tony Goetz Rebuild
257  9th Grade Academy
258  Field House
259
260
261
262
263
264
265
266
267
268
269  Stadium
270  MHS Fine Arts
271  Sadler Arts Academy
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>290</td>
<td>Scholarships - AFJROTC-American Legion USS Batfish Chapter Fund 50</td>
</tr>
<tr>
<td>291</td>
<td>Debt Service</td>
</tr>
<tr>
<td>292</td>
<td>LTD - Principal</td>
</tr>
<tr>
<td>293</td>
<td>LTD - Interest</td>
</tr>
<tr>
<td>294</td>
<td>Judgements</td>
</tr>
<tr>
<td>295</td>
<td>Depreciation Expense</td>
</tr>
<tr>
<td>296</td>
<td>Tarpley Scholarships-Fund 50</td>
</tr>
<tr>
<td>297</td>
<td>Lippman Scholarships-Fund 50</td>
</tr>
<tr>
<td>298</td>
<td>Kershaw Scholarships-Fund 50</td>
</tr>
<tr>
<td>299</td>
<td>Gifts &amp; Donations</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
</tr>
<tr>
<td>800</td>
<td>ACTIVITY FUNDS</td>
</tr>
<tr>
<td>801</td>
<td>ACADEMIC PURSUIT</td>
</tr>
<tr>
<td>802</td>
<td>Attendance Bonus</td>
</tr>
<tr>
<td>803</td>
<td>HONORS BANQUET-for annual tickets, schools have access to rev acct 60.803.1990.9</td>
</tr>
<tr>
<td>804</td>
<td>Teaching &amp; Learning- Dr. Dyce office</td>
</tr>
<tr>
<td>805</td>
<td>AWARDS AND RECOGNITION</td>
</tr>
<tr>
<td>806</td>
<td>BOARD/SUPERINTENDENT</td>
</tr>
<tr>
<td>807</td>
<td>AP - ART-Foster</td>
</tr>
<tr>
<td>808</td>
<td>THE PRIDE</td>
</tr>
<tr>
<td>809</td>
<td>ALL SCHOOL MUSICAL</td>
</tr>
<tr>
<td>810</td>
<td>Rougher Kidz Quest Tuition Clearing</td>
</tr>
<tr>
<td>811</td>
<td>Archery Club</td>
</tr>
<tr>
<td>812</td>
<td>Clearing Account</td>
</tr>
<tr>
<td>813</td>
<td>THE STORM</td>
</tr>
<tr>
<td>814</td>
<td>ARTS AND CRAFTS-Kadlec (505 and 705)</td>
</tr>
<tr>
<td>816</td>
<td>7th &amp; 8th Gr Academy YEARBOOK</td>
</tr>
<tr>
<td>817</td>
<td>BAND</td>
</tr>
<tr>
<td>819</td>
<td>Fab Lab - site 050</td>
</tr>
<tr>
<td>820</td>
<td>Technology</td>
</tr>
<tr>
<td>821</td>
<td>BASEBALL</td>
</tr>
<tr>
<td>823</td>
<td>AFRICAN AMERICAN HERITAGE</td>
</tr>
<tr>
<td>824</td>
<td>Rougher Kidz Quest-Resource Fees - only site 050 Don’t use function 1000</td>
</tr>
<tr>
<td>826</td>
<td>BOOK FAIR</td>
</tr>
<tr>
<td>828</td>
<td>BROADCASTING</td>
</tr>
<tr>
<td>829</td>
<td>BASKETBALL - BOYS Site 095</td>
</tr>
<tr>
<td>830</td>
<td>GIRLS' BASKETBALL</td>
</tr>
<tr>
<td>832</td>
<td></td>
</tr>
<tr>
<td>834</td>
<td></td>
</tr>
<tr>
<td>835</td>
<td></td>
</tr>
<tr>
<td>836</td>
<td></td>
</tr>
<tr>
<td>837</td>
<td>CNS GROUP</td>
</tr>
<tr>
<td>838</td>
<td>Support Services</td>
</tr>
<tr>
<td>839</td>
<td>District Staff Development</td>
</tr>
<tr>
<td>840</td>
<td></td>
</tr>
<tr>
<td>841</td>
<td>CHEERLEADERS</td>
</tr>
<tr>
<td>845</td>
<td></td>
</tr>
<tr>
<td>846</td>
<td>CHORAL/CHORUS</td>
</tr>
<tr>
<td>848</td>
<td>Security</td>
</tr>
<tr>
<td>853</td>
<td></td>
</tr>
<tr>
<td>854</td>
<td>CONCESSIONS</td>
</tr>
<tr>
<td>855</td>
<td>Communications site 050 only Steve Braun</td>
</tr>
<tr>
<td>857</td>
<td>COUNSELOR</td>
</tr>
<tr>
<td>858</td>
<td>DECA</td>
</tr>
<tr>
<td>860</td>
<td>DANCE</td>
</tr>
<tr>
<td>861</td>
<td>Drama</td>
</tr>
<tr>
<td>862</td>
<td>BPA</td>
</tr>
<tr>
<td>863</td>
<td>FFA</td>
</tr>
<tr>
<td>864</td>
<td>FCA</td>
</tr>
<tr>
<td>865</td>
<td>FCCLA</td>
</tr>
<tr>
<td>866</td>
<td>FOOTBALL</td>
</tr>
<tr>
<td>869</td>
<td>Class of 2023</td>
</tr>
<tr>
<td>870</td>
<td>CLASS OF 2024</td>
</tr>
<tr>
<td>871</td>
<td>CLASS OF 2021</td>
</tr>
<tr>
<td>872</td>
<td>CLASS OF 2022</td>
</tr>
<tr>
<td>877</td>
<td>ATHLETICS - use site 095 All Sports  Don't use Function 1000</td>
</tr>
<tr>
<td>880</td>
<td>ED FOUNDATION GRANTS</td>
</tr>
<tr>
<td>883</td>
<td>JIMMIE JOHNSON GRANTS</td>
</tr>
<tr>
<td>884</td>
<td>German Club</td>
</tr>
<tr>
<td>885</td>
<td>Horticulture</td>
</tr>
<tr>
<td>886</td>
<td>GENERAL - HOLDING</td>
</tr>
<tr>
<td>887</td>
<td>GRAPHIC ART DESIGN</td>
</tr>
<tr>
<td>888</td>
<td>INTERNATIONAL CLUB</td>
</tr>
<tr>
<td>889</td>
<td>GIFTED/TALENTED</td>
</tr>
<tr>
<td>891</td>
<td>HISTORY CLUB use 973 Walker/Reavis</td>
</tr>
<tr>
<td>892</td>
<td>GOLF</td>
</tr>
<tr>
<td>893</td>
<td>HOA - MHS</td>
</tr>
<tr>
<td>896</td>
<td>HONOR SOCIETY</td>
</tr>
<tr>
<td>897</td>
<td>INNOVATIVE IDEAS</td>
</tr>
<tr>
<td>898</td>
<td>OKLAHOMA HONOR SOCIETY</td>
</tr>
<tr>
<td>899</td>
<td>THREE RIVERS CHORAL GROUP</td>
</tr>
<tr>
<td>903</td>
<td>INDIAN EDUCATION (Creek - NASA)</td>
</tr>
<tr>
<td>910</td>
<td>WRESTLING</td>
</tr>
<tr>
<td>912</td>
<td>HOSPITALITY FUND</td>
</tr>
</tbody>
</table>
Character Club
LIBRARY/MEDIA CLUB
TENNIS - WOMEN
MUSIC CLUB
MHS YEARBOOK
MHS TRACK - BOYS
MHS Xcountry
NASA
PARENT University - Lori Jefferson
Personnel
P.E. CLUB
PRE-SCHOOL
VIDEO PRODUCTION
SOCCER - BOYS
SOCCER - GIRLS
ROTC
READING DEPARTMENT
ROUGHER SPECIAL OLYMPICS-use w/prog 900 site 050
SCIENCE CLUB
REGIONAL SCIENCE FAIR
Robotics - Lopez MHS, Bandy 78GA,
Special Help Club
Sixth Grade
Swim- site 095
RYSA Roughers Youth Sports Academy - Athletics - Site -095 -Don't use function 100C
SOCIAL STUDIES CLUB (History) (Walker/Reavis MHS)
Trainers
Spanish Club
SPECIAL EDUCATION-KIDS-site 050 (don't use function 1000)
Halo Club
SPEECH
982  TEACHERS' FUND
985  STUDENT COUNCIL
986  Technology
987  TEXTBOOK RECOVERY
988  Engineering Project Fees
990  
992  TEENS FOR CHRIST
993  VICA
994  
995  
996  ELEMENTARY YEARBOOK
997  CAMP BENNETT- ADULTS-function 3300 or 2199 site 050 - do not use function 1000
998  AR JR HG TENNIS
999  BUDGET RESERVE
PROJECT REPORTING DIMENSION DEFINITIONS

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

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

001-298 CATEGORICAL/SPECIAL BUDGET SERIES. District funds that need to be tracked. Budget name and number to be assigned by LEA. Some LEAs may wish to collect a group of diverse fund classifications for which a single individual or position is responsible; e.g., the music supervisor is allocated a music budget for distribution to all instructional operational units, the total budget would be assigned a Project Reporting number, and the allocation to various operational units could be made using the operational unit dimension. Another example would be an instructional supplies budget controlled by the principal of each school site. The Project Reporting number would be assigned and include the total instructional supply budget for the district and the amount allocated by each school site indicated by the Operational Unit dimension. Since these funds are unlikely to include restricted and categorical funds with which this dimension is essentially concerned, codes 001-199 have been reserved for this purpose.

299* Gifts and Endowments. Money received from a philanthropic foundation, private individual, or private organization for which no repayment or special service to the contributor is expected. Included are monies from which income may be expended, but the principal must remain intact.

300 SERIES—STATE PROGRAMS

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

301* Non-Court Judgment Contract Settlements. Payment of a contractual agreement between an employee and the school district.

   Can only use object code 172, 182, 200 series

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

307* Administrative Leadership Grant. Funds received for leadership training of administrators in schools and districts.

308* Teacher Leader Effectiveness (TLE). Funds received by the LEA for the TLE program.

   Can only use Function code 2213, 2544, 2573 & Program 277

   Class Cohort Stipend

309* Reward School Grant. Funds received for high performing/progress school district who improved student learning, school culture and professional growth.
who choose not to purchase major medical health care coverage and elect to receive as taxable compensation.

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

334* Education Flexible Benefit Allowance—Certified Personnel. Funds appropriated by the Legislature for certified employees electing health insurance coverage or as additional benefits through the district cafeteria plan. (CANNOT use Function 2321 EXCEPT when using Job 101, 106, 107, 609, 612, 613, 690)

335* Education Flexible Benefit Allowance—Support Personnel. Funds appropriated by the Legislature for support employees electing health insurance coverage or as additional benefits through the district cafeteria plan. (CANNOT use Function 2321 EXCEPT when using Job 101, 106, 107, 609, 612, 613, 690)

337* State Arts Council Grant. Funds allocated to the LEA by the State Arts Council.

338* Program of Parent Education. Funds to provide parent educators practical information and guidance regarding the development of language, cognition, social skills, and motor development. (Can only use Function 2194, 5600, 8100)

339* Tobacco Settlement Endowment Trust (TSET). Funds for districts to become a Certified Healthy School and to improve health among students, faculty and staff.

350 SPECIAL PROGRAMS—CATegORICAL—SINGLE SOURCE. Funds for special purposes. These programs would have a single source of funding. Uses and limitations are specified by the authority establishing the program, and the funds cannot be used or diverted to other uses.

351* Impact of Mentoring Programs for Beginning Teachers

352* Teacher Induction and Mentor Program

353* Oklahoma Equity College Career Ready District Hub NSFY Sub-Grant. Funds to improve or advance student individual career academic planning.

360* AVID Grant. State directed grant funds to pay for expenses associated with the AVID Program. (Can only use Program 260 series)

361* Achieving Classroom Excellence (ACE) Technology. Funds received for the purchase of technology equipment in order to conduct online testing as required by the ACE Act of 2005. (Can only use Program 426, 441, 442)

362* ACE Remediation. Funds received for the costs associated with providing remediation to students. (Can only use Program 426, 441, 442)

363* Robotics Program. Funds allocated to schools for the purpose of building remote-controlled robots for regional and national competitions.
Oklahoma Tobacco Use Prevention and Cessation Program. (Through the State Department of Education).

Only Function 2132, 5600, 8100

Academic Achievement Awards. Awarded through the Oklahoma State Department of Education to certified personnel.

Only Object 170, 171, 200 series

400 SERIES—MULTISOURCE PROGRAMS
DISTRICT, STATE, FEDERAL

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

Project 400 series can only use Program 300 series, 500 series, Subject 0000, 4400, 5000, 8000 series EXCEPT Proj 456

VOCATIONAL AND TECHNICAL EDUCATION.

Comprehensive Secondary Programs. Funds for instructional activities offered in the comprehensive secondary school designed primarily to prepare and train students in one or more semiskilled, skilled, or technical occupations.

Vocational Programs Assistance Grants. Funds for the additional cost of operating the vocational program including purchase of equipment, instructional supplies, and staff development.

Local Directors. Funds for administration of vocational programs.


Coronavirus Response & Relief Supplemental Approp Act (HEERF-2).

Bid Assistance Center. State match funds related to activities that assist business and industry in obtaining government contracts.

Formula Operations. Funds for providing vocational training for students enrolled in approved vocational programs.

CARL D. PERKINS VOCATIONAL AND APPLIED TECHNOLOGY EDUCATION ACT (FEDERAL FUNDS).

Secondary. Funds from Carl Perkins Career and Technology Education Act of 2006 to provide specialized program services and activities for serving secondary students. (CFDA Number 84.048) Only Program 330-390

Postsecondary. Funds from Carl Perkins Career and Technology Education Act of 2006 to provide specialized program services and activities for serving postsecondary students. (CFDA Number 84.048) Only Program 330-390

Consortium Agreement. Funds from Carl Perkins Career and Technology Education Act of 2006 for districts that have formed a consortium to provide specialized program services and activities for serving secondary students. (CFDA Number 84.048) Only Program 330-390 & Only Fund 12
447* Occupational Safety and Health Association (OSHA) Safety Training for Oil and Gas. (CFDA Number 17.502)

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

450 OTHER VOCATIONAL JOB TRAINING GRANTS,

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

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

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

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

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

460 OTHER CAREER TECHNOLOGY SERIES.

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

462* Youth Apprenticeship.

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

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

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

467* Youth Offender Grant.

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

469* Oklahoma Education Lottery Fund.

470 STUDENT AID, HSTW AND OHLAP SERIES.

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

475* Oklahoma Higher Learning Access Program (OHLAP).
500—700 SERIES—FEDERAL PROGRAMS

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

500 SERIES—EVERY STUDENT SUCCEEDS ACT (ESSA)

501 TITLE I—IMPROVING THE ACADEMIC ACHIEVEMENT OF THE DISADVANTAGED

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

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

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

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

Only Subject 0000, 1010 series, 1110, 1022, 1023, 1130, 2200, 4000, 4400

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

Only Program 424, 429, 441, 442, 494

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

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

Only Program 424, 429, 441, 442, 494

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

Only Program 424, 429, 441, 442, 494

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

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

Only Program 429, 494
554* 21st Century Community Learning Centers—Special Projects.  
(CFDA Number 84.287)  
Only Program 492

555* Part C—Expanding Opportunity through Quality Charter Schools.  
(CFDA Number 84.282B)

556* Part D—Magnet Schools Assistance (CFDA Number 84.165A)

560 TITLE VI—INDIAN, NATIVE HAWAIIAN, AND ALASKA NATIVE EDUCATION.

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

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

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

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

571* Part A, Immigrant Education Act. (CFDA Number 84.365)  
Only Program 410

572* Part A, English Language Acquisition, Language Enhancement, and  
Academic Achievement. (CFDA Number 84.365)  
Only Program 410

585 TITLE V—FLEXIBILITY AND ACCOUNTABILITY.

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

587* Part B, Subpart 2, Rural and Low-Income School Program. (Through the State  
Department of Education). (CFDA Number 84.358B)  
Source 4470

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

590 IN LIEU FUNDS (FEDERAL DIRECT).  
impact.aid@ED.gov

591* Title VII—Impact Aid. Funds received to provide financial assistance to local  
educational agencies upon which financial burdens are placed when the tax base of  
the district is reduced through the federal acquisition of real property or when a  
sudden and substantial increase in school attendance results from federal activities;  
for education of children residing on federal property or where parents are  
employed on federal property. (CFDA Number 84.041)  
source 4130 CANNOT use Program 700

C-11  7-1-21
625* Flow Through, P.L. 108-446, IDEA – Part B, Private Schools. (CFDA Number 84.027)
   Only Program 239

   Only Program 239

627* Flow Through, P.L. 108-446, IDEA – Part B, High Need Tier II Funds. (CFDA Number 84.027)
   Only Program 239

640** PRESCHOOL, AGED 3-5, P.L. 108-446 (SECTION 619), IDEA—PART B. Funds for demonstration projects for disabled preschool children three through five years of age as of December 1 each year.

641* Preschool, Aged 3-5, P.L. 108-446 (Section 619), IDEA – Part B. (CFDA Number 84.173)
   Only Subject 1010 series, 1020 series, 1030 EXCEPT when using Function 2152, 5400
   Only Program 239

642* Flow Through to Preschool, Aged 3-5, P.L. 108-446, IDEA – Part B, Private Schools. (CFDA Number 84.173)
   Only Program 239 & Subject 1010

650 State Personnel Development Grants.

651* State Personnel Development Grants. (CFDA Number 84.323A)
   Only Program 239

690** GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH OTHER STATE AND INTERMEDIATE SOURCES.

691* Head Start Funds to Schools. (CFDA Number 93.600)

698** Medicaid Resources. Funds through the general fund for provision of services to Medicaid eligible students in accordance with reimbursement through a contract with the Oklahoma Health Care Authority. (CFDA Number 93.778)

700 SERIES—OTHER FEDERAL SOURCES OF REVENUE THROUGH STATE DEPARTMENT OF EDUCATION OR STATE DEPARTMENT OF CAREER AND TECHNOLOGY EDUCATION

710 TITLE IV—21ST CENTURY SCHOOLS CONTINUED
   (More codes under Project Reporting Code 550)

711* Title IV, Part F, Oklahoma Cares Grant School Emergency Management (CFDA Number 84.184Q)

712* Title IV, Part F, Oklahoma School Climate Transformation Project (CFDA Number 84.184F)

713* Oklahoma Future Native Leaders Project (CFDA Number 84.299A)

721** GEER – CARES State Level Funds. (CFDA Number 84.425C)

722** American Rescue Plan (ARP ESSER) – Elementary and Secondary School Emergency Relief Fund – School Counselor Corps Grant - Funding is awarded to eligible school districts, to increase the availability of effective school-based counseling. (CFDA Number 84.425U)

C-13
**MISCELLANEOUS FEDERAL PROGRAMS.** Code name and number to be assigned by LEA. This includes federal direct grant funds which do not need to be tracked by the State Department of Education. Code GOALS 2000, Flood Control, Forest Reserve Rentals, Sub-marginal Lands, Early Reading First, Improving Literacy Through School Libraries, etc., here. **CAUTION:** Do not assign code numbers for grant funds administered through the State Department of Education.

<table>
<thead>
<tr>
<th>Code</th>
<th>Program Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>771</td>
<td>formerly AFJROTC - now classified 11.201.1490.000.050</td>
</tr>
<tr>
<td>772</td>
<td>Literacy Grant</td>
</tr>
<tr>
<td>773</td>
<td>Flood Control</td>
</tr>
<tr>
<td>774</td>
<td></td>
</tr>
<tr>
<td>775</td>
<td></td>
</tr>
<tr>
<td>776</td>
<td></td>
</tr>
<tr>
<td>777</td>
<td></td>
</tr>
<tr>
<td>778</td>
<td></td>
</tr>
<tr>
<td>779</td>
<td></td>
</tr>
</tbody>
</table>

**781* Learn and Serve America, School-Based Programs.**
(CFDA Number 94.004)

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

**783* JAVITS (Jacob K. Javits) Gifted & Talented Students Education –** Funds to provide evidence-based research, demonstration projects, innovative strategies, and similar activities designed to build and enhance the ability of elementary schools and secondary schools to identify gifted and talented students and meet their special educational needs.

**784* Stop School Violence Prevention and Mental Health Training –** Funds to prevent and reduce school violence.

**785* School-wide Consolidation of Federal Funds**

**786* Consolidated Administrative Funds.**

**787* Project Get Fit.** Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools. (CFDA Number 93.981)

**788* ESSERF/CARES Act.** Coronavirus Aid, Relief, and Economic Security Act. Emergency relief funds to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had on elementary and secondary schools across the nation. LEAs must provide equitable services to students and teachers in non-public schools as required under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). (CFDA # 84.425D)

*Source 4689 Federal or Source 4815 Gov Office (career tech only)
**OPERATIONAL UNIT DIMENSIONS**

Do not assign new codes. If you need a new site code, contact the Accreditation Standards Division of the State Department of Education at (405) 521-3335.

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

Districts may assign other codes within the 001–099 Series without contacting the Accreditation Section. **However, when reporting to the State Department of Education, all codes must be converted to the districtwide codes listed below:**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>050</strong>*</td>
<td>Districtwide Services.</td>
</tr>
<tr>
<td><strong>100–499</strong>*</td>
<td>Elementary School Sites. PK–08 (any combination)</td>
</tr>
<tr>
<td><strong>500–599</strong>*</td>
<td>Middle School Sites. 05–08 (any combination)</td>
</tr>
<tr>
<td><strong>600–699</strong>*</td>
<td>Junior High School Sites. 07–09 (any combination)</td>
</tr>
<tr>
<td><strong>700–799</strong>*</td>
<td>Senior High School Sites. 09–12 (any combination)</td>
</tr>
<tr>
<td><strong>1800–969</strong>*</td>
<td>Reserved for State Department of Education purposes only. Do not use for transactions.</td>
</tr>
</tbody>
</table>

**CHARTER SCHOOLS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>930–949</strong>*</td>
<td>Elementary School Sites PK–08 (any combination)</td>
</tr>
<tr>
<td><strong>970–979</strong>*</td>
<td>Elementary School Sites PK–08 (any combination)</td>
</tr>
<tr>
<td><strong>950–960</strong>*</td>
<td>Middle School Sites 05–08 (any combination)</td>
</tr>
<tr>
<td><strong>980–985</strong>*</td>
<td>Middle School Sites 05–08 (any combination)</td>
</tr>
<tr>
<td><strong>961–969</strong>*</td>
<td>Senior High School Sites 09–12 (any combination)</td>
</tr>
<tr>
<td><strong>986–996</strong>*</td>
<td>Senior High School Sites 09–12 (any combination)</td>
</tr>
</tbody>
</table>

**1990–997 Series**  Reserved for State Department of Education purposes only. Do not use for transactions.

**998*** Inter-local Sites. This is to be used only for inter-local transactions by the LEA responsible as the sole fiscal agent for the cooperative. **To be used by "K" districts only.**

**1999**  Reserved for State Department of Education purposes only. Do not use for transactions.

1Any district using the 800–969 series, the 990–997 series, or 999 for local tracking purposes should convert such codes to those authorized codes listed above before reporting to the State Department of Education.
## EXPENDITURE DIMENSIONS

<table>
<thead>
<tr>
<th>FY</th>
<th>FUND</th>
<th>REPORTING</th>
<th>FUNCTION</th>
<th>OBJECT</th>
<th>PROGRAM</th>
<th>SUBJECT</th>
<th>JOB CLASS</th>
<th>OPER UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX</td>
<td>XX</td>
<td>XXX</td>
<td>XXXX</td>
<td>XXX</td>
<td>XXX</td>
<td>XXXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
</tbody>
</table>

### Definitions of Expenditure Dimensions

**FY**
Fiscal year of the fund involved.
Example: FY 2020-21.

**FUND**
A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and residual equities or balances or changes therein. **Examples:** General, building, school activity, trust.

**PROJECT REPORTING**
The Project Reporting dimension permits LEAs to accumulate expenditures to meet a variety of specialized management and reporting requirements, regardless of whether the programs receive district, state, federal, or multisource funding. Expenditures may be accumulated under individual projects with the flexibility of accommodating additional projects which LEAs might wish to account for on a permanent or temporary basis. **Examples:** Summer school program, child nutrition program, vocational program.

**FUNCTION**
Describes the activity being performed for which a service or material object is acquired. **Examples:** Instruction, counseling services, library services, operation of building services, and supervision of child nutrition programs operation.

**OBJECT**
Describes the service or goods obtained. **Examples:** Salaries, staff travel, electricity, books.

**PROGRAM**
A plan of activities and procedures designed to accomplish a predetermined objective. **Examples:** Regular programs, special programs, vocational programs, special students.

**SUBJECT**
Describes a group of related subjects, allows accumulation of costs in particular subject areas. **Examples:** Art, business, mathematics, music.

**JOB CLASSIFICATION**
Used to classify expenditures for salaries and employee benefits by employee’s job. **Examples:** Elementary nonteaching principal, senior high teacher, regular or substitute bus driver.

**OPERATIONAL UNIT**
Used to identify the accredited instructional site according to grade span or the non-accredited/non-instructional site at which personnel serve the entire district. The Accreditation Standards Division of the State Department of Education must assign all site codes. A district may request the use of specific site codes, but will be authorized to use the code only after verification that the code is within the proper range and does not conflict with any codes previously assigned to the district.
FUNCTION DIMENSION OUTLINE

1. Function 1000 Series – Instruction
2. Function 2100 Series – Support Service/Students
3. Function 2200 Series – Support Service/Instruction Staff
4. Function 2300 Series – Support Services/General Administration
5. Function 2400 Series – Support Services/School Administration
6. Function 2500 Series – Central Services
7. Function 2600 Series – Operation and Maintenance of Plant Services
8. Function 2700 Series – Student Transportation
10. Function 3200 Series – Enterprise Operations
11. Function 4000 Series – Facilities Acquisition and Construction Services
12. Function 5000-8000 Series – Other Uses and Repayments
FUNCTION DIMENSION DEFINITIONS

Function means the action a person takes or the purpose for which a thing exists or is used. Function includes the activities or actions which are performed to accomplish the objectives of an enterprise. The activities of a LEA are classified into six broad areas or functions: instruction, support services, operation of non-instruction services, facilities acquisition and construction services, other outlays, repayment of restricted funds, and other uses. Functions are broken down into sub-function areas.

Each of these program levels consists of activities which have somewhat the same general operations objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared, related, and be mutually exclusive. For example, sub-functions under support services include student support services, guidance services, and health services.

Note: All Functions coded to salaries must have a Job Class.

1000* INSTRUCTION. Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, correspondence, and other educational or assistive technology devices. Included here are the activities of teacher assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process. The activities of tutors, translators, and interpreters would be recorded here. Also, include department chairpersons who teach for any portion of time. Tuition/transfer fees paid to other LEAs would be included here. ALWAYS requires a Program code & Accredited Site code - CANNOT use Site 050 SUBJECT required w/Object 100 series, 641, 642, 643, 644, 645, & 730 series & w/ Job 210, 328

1500* CLIENT-BASED PROGRAM (551052, Mid-Del use only).

2000 SUPPORT SERVICES. Support services provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. These services exist as adjuncts for fulfilling the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

2100 SUPPORT SERVICES—STUDENTS. Activities designed to assess and improve the well-being of students and to supplement the teaching process.

2110 Attendance and Social Work Services. Those activities which are designed to improve pupil attendance at school and which attempt to prevent or solve pupil problems involving the home, the school, and the community.

2112* Attendance Services. Activities such as prompt identification of patterns of nonattendance, promotion of positive attitudes toward attendance, analysis of causes of nonattendance, early action on problems of nonattendance, and enforcement of compulsory attendance laws. w/payroll, can only use JOB 000, 109, 110, 304, 308, 348, 356, 604, 609, 614, 615

2113* Social Work Services. Activities such as investigating and diagnosing pupil problems arising out of the home, school, or community; casework and group-work services for pupils and parents; interpreting the problems of pupils for other staff members; and effectively promoting change in the circumstances surrounding an individual student which are related to w/payroll, Only Job 000, 109, 313, 322, 352, 615

7-1-21
conversation; create and administer programs of hearing conservation; and
counsel guidance of children, parents, and teachers as appropriate.

2170* Physical Therapy. Activities concerned with providing physical therapy by a
qualified therapist for improving, developing, or restoring functions impaired or
lost through illness, etc. These services include assistive technology assessments.

2180* Visually Impaired/Vision Services. Services provided to the Blind and Visually
Impaired to provide individualized rehabilitation that result in optimal outcomes
for the blind or visually impaired. (Screening for vision services would be
included here).

2190 Other Support Services—Student. Any other activities designed to assess,
enhance the personal excellence, and improve the well-being of students and to
supplement the teaching process that cannot be classified above.

2192* Learning Labs and Educational Enhancement Centers
(551052, Mid-Del use only).

2194* Parental Advisory. Oklahoma Parents as Teachers, Migrant Parents,
Parent Liaisons, and Parent Educators would be included here.
Only Job 000, 110, 214, 322, 328, 609, 615

2199* Other Support Services—Student. Activities which are considered non-
instructional or cannot be classified above. Scholarships, Student Aid, and
Homeless expenditures would be included here.

2200 SUPPORT SERVICES—INSTRUCTIONAL STAFF. Activities associated with assisting the
instructional staff with the content and process of providing learning experiences for students.

2210 Improvement of Instruction Services. Those activities which are primarily for assisting
instructional staff in planning, developing, and evaluating the process for pupils. These
activities include curriculum development, child development, staff training, etc.

2212* Instruction and Curriculum Development Services. Activities designed to aid
teachers in developing the curriculum, preparing and utilizing special curriculum
materials, and understanding and appreciating the various techniques which
stimulate and motivate students.
Only Job 000, 101, 107, 108, 110, 204, 211, 212, 214, 305, 354, 609, 615

2213* Instructional Staff Training Services. Activities designed to contribute to the
professional or occupational growth and competence of members of the
instructional staff during the time of their service to the LEA or school. Among
these activities are workshops, demonstrations, school visits, courses for college
credit, sabbatical leaves, and travel leaves. Personnel with Function 1000 salaries
would be included here.

2220* Library/Media Services. Activities concerned with directing, managing, and
supervising education media services, as well as such activities as selecting,
acquiring, preparing, cataloging, and circulating books and other printed
materials; planning for the use of the library by students, teachers, and other
members of the instructional staff; and guiding individuals in their use of library
Only Job 000, 109, 110, 206, 410, 411, 508, 609, 615

7-1-21
2320 Executive Administration Services. Activities associated with the overall general administrative or executive responsibility for the entire LEA.

COO would be coded to 2321

2321* Office of the Superintendent/Chief Executive Officer (CEO)/Head of Charter School. Activities performed by the superintendent/chief executive officer (CEO)/head of charter school and such assistants as deputy, associate, and assistant superintendents in the general direction and management of all affairs of the LEA. This program area includes all personnel and materials in the office of the chief executive officer. Activities of the office of the deputy superintendent and associate or assistant superintendents should be entered here, unless the activities can be placed properly into a service area. In this case, they would be charged to service area direction in that service area. When two or more service areas are directed by the same individual, the services of that individual’s office are charged to Office of the Superintendent Services or prorated between the service areas concerned.

Only Program 000, 251, 800, 900 CANNOT use Object 330 Series
Only Job 000, 101, 106, 107, 115, 609, 612, 613, 690 CANNOT use Project 421-589, 592-799
CANNOT use Project 591 except w/ Object 525

2323* Community Relations Services. Activities and programs developed and operated system-wide for betterment of school/community relations.

2330* State and Federal Relations Services (must use specific, appropriate special area program code). Activities associated with developing and maintaining state and federal grants.

CANNOT use Project 000 or Program 000

2340* Other General and Administrative Services. Activities concerned with the overall general and administrative services of a school district which cannot be classified under the above definitions. Foster Care Liaison would be included here.

2400 SUPPORT SERVICES—SCHOOL ADMINISTRATION. Activities concerned with overall administrative responsibility for a single school or a group of schools.

2410* Office of the Principal Services. Activities concerned with directing and managing the operation of a particular school or schools. Included are the activities performed by the principal, assistant principals, and other assistants in general supervision of all operations of the school; evaluation of the staff members of the school; assignment of duties to staff members’ supervision and maintenance of the school records; and coordination of school instructional activities of the LEA. Clerical staff for these activities are included. Any portion of a day devoted to teaching shall be coded to Function 1000. Head of Charter School would not be included here but shall be coded to Function 2321.

2420* Office of Director (551052, Mid-Del use only).

2430* Office of Coordinator (551052, Mid-Del use only).

2440* Office of Financial Aid Coordinator (551052, Mid-Del use only).

2490* Other Support Services—School Administration. Other school services which cannot be recorded under the preceding classifications on expenditures of which the LEA might want to track. Graduation expenses, athletic director, and full-time department chairpersons who are not coded to 1000 would be included here. Staff awards would be included here.
Personnel (Staff) Services. Activities concerned with maintaining an efficient staff for the LEA including such activities as recruiting and placement, staff transfers, in-service training, health services, and staff accounting.

Recruitment and Placement Services. Activities concerned with employing and assigning personnel for the LEA, including advertising (Object 540).

Personnel Services. Services rendered in connection with the systematic recording and summarizing of information relating to staff members.

In-service Training Services (Non-instructional staff). Activities for training of non-instructional personnel in all classifications. Personnel with any function other than 1000 would be included here.

Health Services. Activities concerned with medical, dental, and nursing services provided for school district employees. Included are physical examinations, referrals, and emergency care. Random drug testing for employees would be included here.

Other Staff Services. Staff services which cannot be classified under the preceding areas of responsibility.

Administrative Technology Services. Activities concerned with supporting the school district’s information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

OPERATION AND MAINTENANCE OF PLANT SERVICES. Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

Operation of Buildings Services. Activities concerned with keeping the physical plant clean and ready for daily use. This would include operating the heating, lighting, and ventilation systems, and repairing and replacing facilities and equipment. Also included are the costs of supplies, utilities, telephones, postage, building rental, and property insurance.

Care and Upkeep of Grounds Services. Activities concerned with maintaining land and its improvements (other than buildings) in good condition.

Care and Upkeep of Equipment Services. Activities concerned with maintaining equipment owned or used by the LEA. Activities such as servicing and repairing furniture, machines, and movable equipment are included here.

Vehicle Operation and Maintenance Services (other than student transportation vehicles coded to Function 2720 or 2740). Activities concerned with maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles. Included are such activities as repairing vehicles, replacing vehicle parts, cleaning, painting, greasing, fueling, and inspecting vehicles for safety; i.e., preventative maintenance.
3140* Other Direct and/or Related Child Nutrition Programs Services. Activities concerned with providing nonfood items such as uniforms, paper goods, supplies, equipment, equipment rental, equipment repairs, extermination, custodial supplies, postage, USDA Foods assessment fee, Health Department license fee, food service management, miscellaneous materials/supplies, or staff travel. (Equipment purchase of less than $5,000, use Object 650; if more than $5,000, use Object 730 series). (Office supplies would be coded to function 3190).

3150* Food and Milk Purchases for Reimbursable Student Meals. Activities concerned with the purchase of food items for the purpose of preparing reimbursable meals only, such as produce, canned products, milk, or bread.

3155* Food and Milk Purchases for Adult and Contract Meals. Adult / Contract Meals Only.

NO STATE OR FEDERAL MONEY CAN USE 3155 - ONLY LOCAL CODING

3160* Non-reimbursable Services. Activities which are not an allowable cost for reimbursable purposes on child nutrition programs claims. (Example: Insufficient Checks).

3180* Nutrition Education and Staff Development. Activities concerned with promoting better nutrition and improved understanding of proper diet and the balanced meals served in school cafeterias, including staff development for the child nutrition personnel.

3190* Other Child Nutrition Programs Operations. Child nutrition programs activities which cannot be classified under the preceding areas of responsibility. (Example: Miscellaneous office supplies, and publication order forms, would be included here).

3200* ENTERPRISE OPERATIONS. Activities that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs are financed or recovered primarily through user charges. Child nutrition programs should not be charged here, but rather to Function series 3100. (Example: The LEA bookstore or items purchased through the activity fund for resale).

3300* COMMUNITY SERVICES OPERATIONS. Activities which are not directly related to the provision of education to students in the LEA. These include services such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities provided by the LEA for the community as a whole, or some segment of the community.

4000 FACILITIES ACQUISITION AND CONSTRUCTION SERVICES. Consists of activities involved with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites.

4200* Land Acquisition Services. Activities concerned with the initial acquisition of new sites and improvements thereon. **Object 834**

4300* Land Improvement Services. Activities concerned with improving sites and with maintaining existing site improvements.
5400* **Indirect Cost Federal Entitlement Programs.** Allowance to offset the districts overhead cost. The restricted rate and unrestricted rate percentages are calculated in accordance with instructions issued by the State Department of Education and conform with the criteria in the Uniform Guidance 2 CFR Part 200.57  
 Only Fund 11, 12, 22
 Only Object 970

5500* **Private, Nonprofit Schools.** Expenditure of funds received by the LEA for purchases to benefit students and/or teachers of private, nonprofit schools. The LEA purchases directly from the provider the supplies or services for the private nonprofit school’s use, and uses the appropriate Object code. It is illegal for these funds to go directly to the private, nonprofit schools.  
 Only Fund 11, 12, 22

5600* **Correcting Entry.** To be used to reduce current expenditures due to refunds. Examples: Refund of current year’s expenditures, reclassification of original expenditures. 
 Only Object 930, 960

5800* **Charter School Reimbursement.** To transfer funds from district to Charter Schools. 
 Only Object 970

5900* **Arbitrage.** The simultaneous buying and selling of the same negotiables or commodities in different markets in order to make an immediate riskless profit.  
 Only Fund 88

7000 OTHER USES.

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

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

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

7700 FLEXIBLE BENEFITS,

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

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

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

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

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

This dimension is used to describe the service or commodity obtained as the result of a specific expenditure. There are nine major object categories, each of which is further subdivided. Following are definitions of the object classes and selected sub-object categories:

**Object 100 series, 200 series Requires a Job code except when using Object 290**

100 PERSONNEL SERVICES—SALARIES. Amounts paid to both permanent and temporary local educational agency (LEA) employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the LEA.

110* **Regular Certified Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by certified employees of the LEA who are considered to be in positions of a permanent nature. Employees working more than one position would be considered to be working full-time if the total full-time equivalency (FTE) equals 1.000.

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

112 Full-Time Substitutes’ Salaries for Certified Staff. Salaries of certified teachers employed to substitute for certified staff on a full-time basis.

113 Part-Time Certified Salaries. Salaries for certified personnel who occupy positions that require less than full-time service. This includes those employed full-time for part of the school year, part-time for all the school year, and part-time for part of the school year.

114* **Unused Leave for Certified Staff.** Amounts paid to employees for unused leave as provided by contract with certified staff or LEA board policy.

115* **Salary in Lieu of Other Fringe Benefits for Certified Staff.** Amounts paid to employees in lieu of other fringe benefits as provided by contract with certified staff or LEA board policy. Physical exams would be included here.

116* **TRS Offset for Certified Staff.** District paid TRS Retirement offset for district employees.

120* **Regular Noncertified Salaries.** Full-time, part-time, and prorated portions of the costs for work performed by noncertified employees of the LEA who are considered to be in positions of a permanent nature.

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

122 Part-Time Noncertified Salaries. Salaries for noncertified personnel who occupy positions which require less than full-time service. This includes those employed full-time for part of the school year, part-time for all the school year, and part-time for part of the school year.
181* Bonus for Noncertified Staff. (Confer with Teachers’ Retirement whether subject to Teacher Retirement.)

182* Non-Court judgment Contract Settlement. Non-certified employee contract payout per legal agreement-current year expense.  
Only Project 301

190 Salary/Contractual Compensation.

191* Salary for Early Retirement.

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

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

194* Employee Meals Paid by the District. (Non-Travel).

195* Salary for Disabilities on Self Insurance.

196* Automobiles, Automobile Allowance, Cell Phones, and Travel Stipend. Taxable use of districts owned vehicles are coded here.

197* Professional Dues.

198* Annuities and Certificates of Deposit (CDs).

199* Teacherage (Housing). Includes utilities and telephone.

200 PERSONNEL SERVICES—EMPLOYEE BENEFITS. Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe benefit payments, and while not paid directly to employees, nevertheless is part of the cost of personal service. Requires a Job code except when using Function 2213, 2573, 5300

210 Group Insurance—Certified Personnel. Included here are all types of group employee insurance plans purchased by the LEA on behalf of its certified employees.

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

212* Dental Insurance—Certified Personnel. Amounts paid by the LEA for the employer’s share of group dental insurance premiums for certified personnel as provided by contract or LEA board policy.

213* Health and Accident Insurance—Certified Personnel. Amounts paid by the LEA for the employer’s share of group health and accident insurance premium for certified personnel as provided by contract or LEA board policy.
227* **Salary Protection—Noncertified Personnel.** Amounts paid by the LEA for the employer’s share of salary protection insurance premium for noncertified personnel as provided by contract or LEA board policy.

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

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

230 Social Security Contributions—Certified Personnel. Employer’s share of social security paid by the LEA for certified personnel or Medicare tax paid by the LEA for certified personnel.

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

232* **Medicare—Employer’s Contribution—Certified Personnel.** Employer’s share of Medicare as required by the Social Security Administration for certified personnel.

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

241* **FICA—Employer’s Contribution—Noncertified Personnel.** Employer’s share of social security as required by the Federal Insurance Compensation Act for noncertified personnel.

242* **Medicare—Employer’s Contribution—Noncertified Personnel.** Employer’s share of Medicare as required by the Social Security Administration for noncertified personnel.

250 Retirement Contributions—Certified Personnel. Employer’s share of the Teachers’ Retirement System of Oklahoma contributions paid by the LEA.

251* **Retirement—District-Paid—Certified Personnel.** Contributions to the Teachers’ Retirement System of Oklahoma to pay the employee’s contribution as provided by contract with certified personnel.

252* **Retirement—Federal/Grant Matching—Certified Personnel.** Contributions to the Teachers’ Retirement System of Oklahoma for reimbursement for matching funds for employees paid from a grant or federal funds as required by the Teachers’ Retirement System of Oklahoma.

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

310* Official/Administrative Services. Services in support of the various policy-making and managerial activities of the LEA. Included would be management consulting activities oriented to general governance or business and financial management of the LEA; board of education services; school management support activities; and election, tax assessing, and collecting services. *Can only use Function Codes 2300 Series, 2541, 2542, 2543, 2544, 2511.*

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

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

320* Professional-Education Services. Services supporting the instructional program and its administration. Included would be instructional programs, improvement services, instructional services, or student services. *Can only use Function 1000, 2100 Series, 2544, 2330, 2200 Series, 5500.* *(we use 2573.359 for support)*

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

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

323 Student Services. Nonpayroll services of qualified personnel to assist students and their parents in solving mental and physical problems to supplement the teaching process.
Legal Services. Non-payroll services for legal services performed by an individual, or firm. Can only use function code 2317.

351* Civil Litigation-Plaintiff.

352* Civil Litigation-Defendant.

353* Contract Services-Contract Draft & Review.

354* General Counsel Services-Board Representation. Legal opinions and advice given to boards by an attorney they keep on retainer to advise the board with its decision making.

355* Due Process. Representation in due process hearings at the district, state or federal level and Constitutional claims.

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

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

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

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

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

361* Certified Salaries-Regular and Certified Substitutes (Reference 110s and 131 for a detailed description).

362* Certified Salaries Extra Duty (Reference 133, 139, 170, 171, 192 for a detailed description).

363* Noncertified Salaries (Reference 120s, 140s, 150, 180, 181, 193 for a detailed description).

364* Certified Employee Benefits (Reference 210s, 230s, 250s, 270s for a detailed description).

365* Noncertified Employee Benefits (Reference 220s, 240s, 260s, 280s for a detailed description).
390* Books (Reference 641, 643, 644 for a detailed description).
391* Periodicals (Reference 642, 645, 646, 647, 648 for a detailed description).
392* Durable Supplies (Reference 650s for a detailed description).
393* Land and Improvements (Reference 710s for a detailed description).
394* Buildings (Reference 720s for a detailed description).
395* Capital Equipment (Reference 730s for a detailed description).
396* Vehicles (Reference 760s for a detailed description).
397* Dues and Fees (Reference 810 for a detailed description).
398* Staff Registration and Tuition (860 for a detailed description).

PURCHASED PROPERTY SERVICES. Services purchased to operate, repair, maintain, and rent property owned or used by the LEA. These services are performed by persons other than LEA employees. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

410* Utility Services. Expenditures for utility services other than energy services supplied by public or private organizations. Water and sewage are included here. Telephone, internet services, and postage are not included here, but will be recorded under Communications, Object 530. Only Function 2620, 3140

411 Water/Sewer Services (Non-energy). Expenditures for water/sewage utility services from a private or public utility company.

420* Cleaning and Laundry Services. Services purchased for cleaning services not provided directly by the LEA personnel.

421 Custodial Services. Expenditures to an outside contractor for custodial services.
423 Disposal Services. Expenditures for garbage pickup and handling not provided by LEA personnel. Shredding services would be coded here.
424 Extermination Services. Expenditures for extermination services not provided by LEA personnel.
425 Laundry Services. Expenditures for laundry not provided by LEA personnel.
426 Lawn-Care Services. Expenditures for lawn and grounds upkeep, minor landscaping, nursery services, and the like, not provided by LEA personnel.
427 Snow-Plowing Services. Expenditures for snow removal not provided by LEA personnel.
450* Construction Services—Outside Contractors. Includes amounts for constructing, renovating, and remodeling paid to contractors. Only Function 2600 series, 3190, 4000 series

451 Cooling-System Services.
452 Electrical-System Services.
453 Heating- and Cooling-System Services.
454 Heating-System Services.
455 Masonry, Concrete, and Plastering Services.
456 Painting and Glazing Services.
457 Plumbing-System Services.
458 Roofing Services.
459 Other Construction Services.

490* Other Purchased Property Services. Purchased property services which are not classified above.

500 OTHER PURCHASED SERVICES. Amounts paid for services rendered by organizations or personnel not on the payroll of the LEA (separate from professional and technical services or property services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

510 Student Transportation and Travel Services. Expenditures for transporting students to and from school and other activities. This category also includes out-of-district travel for students such as lodging and other expenses associated with out-of-district student travel.

511* Student Transportation Services by another District within the State. Expenditures to LEAs for the purpose of transporting students to school. Only Function 2720, 3140

512* Student Transportation Services by another District Outside the State. Expenditures to LEAs outside the state of Oklahoma for the purpose of transporting students to school. Only Function 2720, 3140

513* Student Transportation Services by Outside Agency or Person. Included here are expenditures to individuals who transport themselves or to parents who transport their own children for reimbursement of transportation expenses. Expenditures for the rental of buses which are operated by personnel on the LEA payroll are not recorded here; they are recorded under Object 440, Rentals or Lease Services. Only Function 2720, 3140

515* Student Out-of-District Travel—Lodging Services.

516* Student Out-of-District Travel—Meal Services. Only Function 2720, 3140
Tutions. Expenditures to reimburse other educational agencies for services rendered to students residing in the legal boundaries described for the paying LEA.

**Object 560 series - Only Function 1000, 1500**

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

*Only Fund 11, 12*

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

*Only Fund 11, 12*

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

**564** To Charter Schools within the State. Tuition paid to charter school agencies within the state.

**566** Voucher Payments to Private Schools and to Other School Districts Outside the State. Voucher payments to private schools both in-state and out-of-state, and voucher payments to other school districts outside the state.  

*Only Fund 11, 12*

**567** Voucher Payments to School Districts, including Charter Schools within the State. Voucher payments to school districts within the state and to charter schools within the state.

**570** Food Service Management. Expenditures for the operation of a local food service facility by other than employees of the LEA. Included are contracted services, such as food preparation, associated with the food service operation. Direct expenditures by the LEA for food, supplies, labor, and equipment would be charged to the appropriate object code.  

*Only Function 3120, 3140, 3150*

**580** Staff Travel. Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the LEA. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here. This series would also include travel for all paid employees of the LEA, as well as board members as nonpaid employees.  

*CANNOT use Function 4000 series*

**581** In-District Travel.  

Cannot reimburse employees for taxes on hotel parking per DW 11/4/19

**582** Out-of-District Travel
620  Energy. Expenditures for energy including gas, oil, coal, gasoline, and services received from public or private utility companies. Water/sewer is not recorded here, but under Object 411, Utility Services. Only Function 1000, 2620, 2630, 2640, 2650, 2700 series, 3149 except when Function 3300 Only when using Program 600 series

621* Bottled Gas/Liquefied Petroleum Gas (LPG).

622* Coal.

623* Diesel.

624* Electricity.

625* Gasoline.

626* Oil.

627* Natural Gas.

630* Food and Milk. Expenditures for food and food-related expenses. Include adjustments to inventories reported on a consumption basis. Only Program 700

* per Jrl-CNS can use these nonbold - we will roll for ocas

631  Food—Warehouse/Direct Purchase (except produce and bread products). Expenditures for the purchase of food for distribution to sites at the time of purchase or at a later date.

632  Milk—Warehouse/Direct Purchase. Expenditures for the purchase of milk for distribution to sites at the time of purchase or at a later date.

633  Produce—Warehouse/Direct Purchase.

634  Bread Products.

639  Other Food Costs. Expenditures for processing food would be included.

640  Books and Periodicals. Expenditures for books, textbooks, and periodicals prescribed and available for general use, including reference books. This category includes the cost of electronic books, workbooks, textbook binding, or repairs. Also recorded here are costs of binding or other repairs to school library books.

641* Books (eBooks)  When using Function 1000, MUST have Subject code

642* Periodicals (includes professional publications). When using Function 1000, MUST have Subject code

643* State-Adopted Textbooks/Workbooks.

644* Supplemental Textbooks (Non-State Adopted). When using Function 1000, MUST have Subject code

645* Workbooks. When using Function 1000, MUST have Subject code

646* Binding and Repair.
PROPERTY. Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and replacement of equipment. Object Code 710 and 720 does not need to meet the acquisition cost/capitalization threshold of $5,000.

**710** Land and Improvements. Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to Objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the LEA. Object Code 710 does not need to meet the acquisition cost/capitalization threshold of $5,000.

**711** Athletic Areas.

**712** Curbing and Streets.

**713** Land.

**714** Landscaping.

**715** Parking.

**716** Playground Improvements.

**717** Sidewalks.

**719** All Other Improvements.

**720** Buildings. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. This code should not be used to record routine maintenance expenditures. NOTE: Expenditures for the contracted construction of buildings, for major permanent structural alterations, or for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are recorded under Object 450. Buildings built and alterations performed by the LEA’s own staff should be coded here. Salaries for construction by the LEA’s own staff are charged to object series 100 or 200. Equipment purchased to be used for construction by the LEA’s own staff will be coded to Object 730, as appropriate. (The following are inclusive to the purchase of a building and to make it habitable.) Object Code 720 does not need to meet the acquisition cost/capitalization threshold of $5,000.

**Only Function 2544, 2630, 4200, 4300**

**722** Electrical System.

**723** Heating and Cooling System.

**725** Masonry, Concrete, and Plastering.

G-19
765 Vans.
766 Trailers.
769 Other Vehicles.

790* **Depreciation and Amortization.** The portion of the cost of a capital asset that is charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is appropriated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

800 OTHER OBJECTS. Amounts paid for goods and services not otherwise classified.

810* **Dues and Fees.** Expenditures or assessments for district membership in professional or other organizations, late payment fees charged to a district or bank service charges.

*IRIS Penalties

820* **Judgments against the LEA.** Expenditures from current funds for all judgments against the LEA that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as a result of court decisions are recorded here. Judgments against the LEA resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

*Only Fund 41

830 Debt-Related Expenditures.

831* **Redemption of Principal.** Outlays from current funds to retire serial bonds.

*Only Fund 41 and Function 5100

832* **Interest (Coupons).** Expenditures for interest or coupons on bonds or notes.

*Only Fund 41 and Function 5100

833* **Interest on Non-Payable Warrants.** Expenditures for interest on non-payable warrants.

*CANNOT use Fund 41

834* **Interest on Lease Purchase Expenditures.** CANNOT use Fund 41

840* **Contingency (for budgeting purposes only).** This account is provided for budgeting appropriations. Expenditures to be paid from the contingency should be charged to the appropriate function and object classification.

*Must have Zero Balance at Year End

850* **Game Contracts and Guarantees.** Expenditures for competitive athletics contractual arrangements.

860* **Staff Registration and Tuition.** Expenditures for registration and/or tuition necessary to attend or participate in professional conventions, seminars, and/or university classes.

870* **County Assessments/Revaluation Fees.** Expenditures assessed to the LEA by the county excise board pro rata by district for revaluation of real property by the county assessor.

*Only Function 2518

G-21

7-1-21
PROGRAM EXPENDITURE DIMENSION DEFINITIONS

Program dimension is required to be used with Functions 1000 and 2330. Program dimension may be used with any other function for tracking purposes.

A program is a plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Nine broad program areas are identified: regular programs, special programs, vocational programs, other instructional programs, continuing education programs, community services programs, all instructional programs, and athletic programs. An undistributed expenditures category is added to accumulate expenditures that cannot be charged to one of the programs, but can be allocated later by an indirect cost allocation process.

The program dimension provides the LEA the framework to classify expenditures by program to determine cost.

000* SERIES—UNDISTRIBUTED EXPENDITURES (FOR ALL FUNCTIONS EXCEPT 1000 and 2330). All charges which are not readily assignable directly to a program are classified. For program-costing purposes, the charges to functions in the 1000, 2000, and 3000 series and this account may be attributed indirectly to instructional, community service, and enterprise programs. Charges to function series 4000 and 5000 using this program code normally are not allocated to other programs.

001* Charter School Closure Reimbursement Revolving Fund (CSCRRF)—Only to be used by Charter Schools & Charter School Sponsors

100* REGULAR PROGRAMS (Elementary-Secondary). Instructional activities that provide students in Grades Pre-K through 12 with learning experiences to prepare them for activities as citizens, family members, and nonvocational workers. These programs contrast with those designed to improve or overcome physical, mental, social and/or emotional handicaps. (Assign grade level subseries as needed by district to roll to bold).

107 Pre-kindergarten (Half Day).
108 Pre-kindergarten (Full Day).
109 Transitional Kindergarten (Half Day).
110 Transitional Kindergarten (Full Day).
111 Kindergarten (Half Day).
112 Kindergarten (Full Day).
113 Transitional First Grade (K to 1st).
114 First Grade.
115 Transitional Second Grade (1st to 2nd).
116 Second Grade.
117 Transitional Third Grade (2nd to 3rd).
118 Third Grade.
119 Transitional Fourth Grade (3rd to 4th).
120 Fourth Grade.
121 Fifth Grade.
122 Sixth Grade.
123 Seventh Grade.
124 Eighth Grade.
125 Ninth Grade.
126 Tenth Grade.
127 Eleventh Grade.
128 Twelfth Grade.
VOCATIONAL PROGRAMS. Instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

SECONDARY VOCATIONAL PROGRAMS (COMPREHENSIVE SECONDARY SCHOOL)
Programs 311-320 can only use Subjects 0000, 4400, 5000, 8000 series, 9000 series

311* Agriculture Education. Instructional activities that enable students to acquire the background, knowledge, and skills necessary to enter a wide range of agriculturally related occupations.

312* Marketing Education. Instructional activities that prepare students to perform activities that direct the flow of goods and services, including their appropriate utilization, from the producer to the consumer.

313* Health Occupations. Instructional activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.

314* Family and Consumer Sciences. Instructional activities that enable students to acquire knowledge and develop understanding, attitudes, and skills relevant to personal, home, and family life, and to home economics occupations.

315* Science, Technology, Engineering, and Mathematics.

316* Business and Computer Technology. Instructional activities that prepare, upgrade, or retrain students for selected office occupations.

317* Technology Education. Instructional activities that prepare students for job opportunities in a specialized field of technology.

318* Trades and Industrial Occupations. Instructional activities that prepare students for initial employment in a wide range of trade and industrial occupations.

319* Other Vocational Programs—Comprehensive High School. Instructional activities for comprehensive high school vocational programs that cannot be readily identified by one of the various categories listed above.

OTHER VOCATIONAL PROGRAMS. Other instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

330* CARL PERKINS - Academic Integration. *For Program 330-390 When using Function 1000 only use Proj 0000,331,333,335,421,422,423,424,426 & Subject 4400,5000, 8000s, 9000s

331* CARL PERKINS - Work-based Learning.

332* CARL PERKINS - Use of Technology.
differences, language barriers, or economic limitations, as well as other negative factors. This would not include educational problems related to a student’s special education needs.

430* Alternative Education. Instructional activities for students who are in educational programs affiliated with the LEA.

431* Striving Reader Birth – Age 5.

432* Striving Reader Grades K-5.

433* Striving Reader Grades 6-8.

434* Striving Reader Grades 9-12.

435* Reading Intervention Initiatives (Oklahoma Education Lottery Trust Fund). To improve the quality of literacy instruction as well as literacy skills by implementing prekindergarten-through-third grade reading intervention initiatives.

436* STEM – (Oklahoma Education Lottery Trust Fund). Subject-specific learning, logical reasoning, and collaboration skills to prepare students for college in the fields of science, technology, engineering, and mathematics.


438* Grants from the education stabilization funds provided by the Coronavirus Aid, Relief and Economic Security (CARES) Act. To address issues related to COVID-19. Governor’s Emergency Education Relief (GEER) Fund

440 SUMMER SCHOOL. Instructional activities for students during the period between the end of the regular school term and the beginning of the next regular school term.

441* Elementary. Instructional activities for elementary students during the period between the end of the regular school term and the beginning of the next regular school term.

442* Secondary. Instructional activities for secondary students during the period between the end of the regular school term and the beginning of the next regular school term.

480 OTHER INSTRUCTIONAL PROGRAMS. All other instructional activities that provide students with learning experiences that cannot be categorized in those programs specifically listed above or in Programs 100, 200, 300, 500, 600, or 800.

481* Oklahoma AWARE – Mental Health Services Programs

491* Oklahoma Cares

492* 21st Century Community Learning Grants. 

Only Project 000, 331, 332, 334, 335, 553, 554

493* Extended Day. Activities pertaining to the provision of programs for additional instructional care of children in an extended day program.
580* FULL-TIME ADULT EDUCATION. Instructional activities for adults attending day or night programs on a regular basis.

590* SHORT-TERM ADULT EDUCATION. Instructional activities concerned with developing skills and knowledge for adults with regard to vocation.

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

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

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

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

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

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

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

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

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

Only Proj 000, 331, 332, 334, 335, 385, 563, 591, 691, 760 series, 770, 790, 800 series

* Program 700 can only use Function 2199, 2600 series

Only Function 3300, 5200

Only Function 3300, 5200, 1000 series, 2000 series, 3200

Only Function 3300, 5200

Only Function 3300, 5200

Only Function 3300, 5200

Only Function 2318, 3100 series, 5200, 5300, 5400, 5600, 5700, 5900, 8000 series
<table>
<thead>
<tr>
<th>Code</th>
<th>Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>1132</td>
<td>Reading</td>
</tr>
<tr>
<td>1115</td>
<td>Spelling/Vocabulary</td>
</tr>
<tr>
<td>1120*</td>
<td><strong>Speech (Not Speech Therapy)</strong></td>
</tr>
<tr>
<td>1125</td>
<td>Speech</td>
</tr>
<tr>
<td>1140*</td>
<td><strong>Library Science</strong></td>
</tr>
<tr>
<td>1145</td>
<td>Library Science</td>
</tr>
<tr>
<td>1150*</td>
<td><strong>Newspaper/Yearbook</strong></td>
</tr>
<tr>
<td>1155</td>
<td>Newspaper/Yearbook</td>
</tr>
<tr>
<td>1164*</td>
<td><strong>Family and Consumer Science</strong></td>
</tr>
<tr>
<td>1165</td>
<td>Family and Consumer Science</td>
</tr>
<tr>
<td>1167</td>
<td>Life Management</td>
</tr>
<tr>
<td>1169</td>
<td>Personal Development</td>
</tr>
<tr>
<td>1168</td>
<td>Teen Ecology</td>
</tr>
<tr>
<td>1170*</td>
<td><strong>Fine Arts</strong></td>
</tr>
<tr>
<td>1173</td>
<td>Art</td>
</tr>
<tr>
<td>1195</td>
<td>Band</td>
</tr>
<tr>
<td>1186</td>
<td>Dance</td>
</tr>
<tr>
<td>1189</td>
<td>Drama</td>
</tr>
<tr>
<td>1183</td>
<td>General Music</td>
</tr>
<tr>
<td>1184</td>
<td>Music Appreciation</td>
</tr>
<tr>
<td>1196</td>
<td>Music History</td>
</tr>
<tr>
<td>1197</td>
<td>Orchestra</td>
</tr>
<tr>
<td>1187</td>
<td>Vocal Music</td>
</tr>
<tr>
<td>1200*</td>
<td><strong>Humanities</strong></td>
</tr>
<tr>
<td>1207</td>
<td>Humanities</td>
</tr>
<tr>
<td>1220*</td>
<td><strong>Technology Education/Industrial Arts</strong></td>
</tr>
<tr>
<td>1324</td>
<td>Computer / Technical Ed</td>
</tr>
<tr>
<td>1224</td>
<td>Technology Education/Industrial Arts</td>
</tr>
<tr>
<td>1310*</td>
<td><strong>English as a Second Language</strong></td>
</tr>
<tr>
<td>1313</td>
<td>English Language Learners</td>
</tr>
<tr>
<td>1320*</td>
<td><strong>Computer Science</strong></td>
</tr>
<tr>
<td>1321</td>
<td>PK-2 Computer Science</td>
</tr>
<tr>
<td>1323</td>
<td>3-5 Computer Science</td>
</tr>
</tbody>
</table>
2162  Russian
2132  Spanish

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

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

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

9th GRADE THROUGH 12th GRADE

BUSINESS AND COMPUTER EDUCATION

2400* Business Education
2401  Accounting I
2402  Accounting II
2403  Business Communications
2404  Business Computer Applications
2405  Business English
2406  Business Law/Education
2407  Business Machines
2408  Business Mathematics
2409  Business Organization and Management
2410  Careers/Exploration
2411  Consumer Economics/Education
2790* Internship I (Juniors Only)
2791* Internship II (Seniors Only)
2760* Leadership (Secondary Only, Elementary Use 1383)
2765* Life Skills
2720* JROTC
2715* Safety Education
2775* Service Learning
2780* Resource Teacher (Must Have Student Counts & Not the Teacher of Record)

ARTS AND HUMANITIES

2800* Fine Arts
Dance
  2862  Dance I
  2863  Dance II
  2864  Dance III
  2865  Dance IV
Dance - Elective
  3041  Flag Corp/Drill Team
Drama / Theater
  4019  Drama I
  4020  Drama II
  4021  Drama III
  4022  Drama IV
  2893  Performing Arts/Theater I
  2894  Performing Arts/Theater II
  2895  Performing Arts/Theater III
  2896  Performing Arts/Theater IV
  4221  Speech I - Speech and Competitive Acting I
  4222  Speech II - Speech and Competitive Acting II
  4223  Speech III - Speech and Competitive Acting III
  4224  Speech IV - Speech and Competitive Acting IV
  2856  Technical Theatre I
  2857  Technical Theatre II
2901 Sculpture I
2902 Sculpture II
2903 Sculpture III
2904 Sculpture IV
2831 Studio Art 3-D
2832 Studio Art 3-D Design
2833 Jewelry and Metals I

2834 Jewelry and Metals II

2950* Humanities
2952 Humanities I (Visual Art Emphasis)
2953 Humanities II (Visual Art Emphasis)
2954 Humanities I (Music Emphasis)
2955 Humanities II (Music Emphasis)
2956 Humanities II (Drama/Theatre Emphasis)

Humanities - Elective
2951 Humanities I (Non-Core Elective)

3000* Music
3052 Applied Music
3051 General Music
3001 Band I
3002 Band II
3003 Band III
3004 Band IV
3031 Jazz Band I
3032 Jazz Band II
3033 Jazz Band III
3034 Jazz Band IV
3053 Music Appreciation
3054 Music Theory
3056 Music History
3081 Show Choir I

2905 World/Cultural Dance
2906 Dance Improvisation & Composition
2907 Dance Appreciation
2908 Color Guard (For Dance Credit)
Comanche III
Comanche IV
French I
French II
French III
French IV
German I
German II
German III
German IV
Greek I
Greek II
Heritage Spanish I
Heritage Spanish II
Italian I
Italian II
Japanese I
Japanese II
Japanese III
Japanese IV
Latin I
Latin II
Latin III
Latin IV
Maskoke – Semvnole I
Maskoke – Semvnole II
Maskoke – Semvnole III
Maskoke – Semvnole IV
Mvskoke I
Mvskoke II
Mvskoke III
Mvskoke IV
Osage I
HEALTH AND PHYSICAL EDUCATION

3300* Health/Physical Education
   3330  Competitive Athletics
   3310  Health
   3320  Physical Education

FAMILY AND CONSUMER SCIENCES

3400* Family and Consumer Sciences
   3421  Family and Consumer Sciences I
   3422  Family and Consumer Sciences II
   3423  Family and Consumer Sciences III
   3424  Family and Consumer Sciences IV
   3410  Family Relations/Marriage and Family

INDUSTRIAL ARTS/TECHNOLOGY EDUCATION

3500* Industrial Arts/Technology Education
   3511  Architecture I
   3512  Architecture II
   3521  Auto Mechanics I
   3522  Auto Mechanics II
   3531  Communications I
   3532  Communications II
   3541  Construction I
   3542  Construction II
   3551  Drafting I
   3552  Drafting II
   3553  Drafting III
   3554  Drafting IV
   3560  Electric/Electronics
   3571  General Technology I
   3572  General Technology II
   3573  General Technology III
   3574  General Technology IV
4250  Applied Communications
4301  Creative Writing
4059  English Language Arts Remediation
4063  English Language Learners
4111  Journalism I
4112  Journalism II
4113  Journalism III
4114  Journalism IV
4140  Library Science
4066  Mythology
4150  Newspaper
4210  Reading
4058  Reading Remediation
4230  World Literature
4240  Yearbook

MATHEMATICS

4400* Mathematics
2510  Advanced Programming (For Math Credit)
4830  Advanced Studies in Math I
4831  Advanced Studies in Math II
4411  Algebra I  (Use 4432 & 4433 for Algebra IA and IB 1/2 credits, respectively)
4412  Algebra II
4413  Algebra III
4432  Algebra IA (1/2 Unit of Credit)
4433  Algebra IB (1/2 Unit of Credit)
4612  Calculus
4780  Computer Science I
4781  Consumer Science II
4520  Geometry
4418  Intermediate Algebra
4770  Mathematics of Finance (Not for Personal Financial Literacy)
4611  Pre-Calculus
5220  Physiology
5240  Zoology

Earth and Space Science
5020  Astronomy
5061  Earth Science
5120  Environmental Science
5140  Geology
5335  Meteorology

Elective Science
5110  Electronics
5133  General Science
5023  Pre–Biology I
5070  Principles of Technology

SOCIAL STUDIES

5400* Social Studies
5780  American Indian Studies
5420  Ancient and Medieval History
5732  Anthropology
5791  Asian History
5430  Black History
5450  Civics
5786  Consumer Law
5755  Criminology
5521  Economics
5788  European History
5750  History of Religion
5530  Human Geography
5550  International Problems
5792  Local History
5789  Military History
5610  Modern History
5615  Oklahoma History
COLLEGE PREP COURSEWORK
ADVANCED PLACEMENT AND INTERNATIONAL BACCALAUREATE

ADVANCED PLACEMENT

2500* Advanced Placement - Computer Science and Technology Education
  2535 Advanced Placement Computer Science A
  2536 Advanced Placement Computer Science Principles

2800* Advanced Placement - Visual Arts
  2816 Advanced Placement - Art History
  2815 Advanced Placement - Drawing
  2838 & 2839 Advanced Placement 2-D Art & Design and 3-D Art and Design

3000* Advanced Placement - Music
  3055 Advanced Placement Music Theory

3100* Advanced Placement - World Languages other than English
  3190 Advanced Placement Chinese Language and Culture
  3115 Advanced Placement French Language and Culture
  3125 Advanced Placement German Language and Culture
  3191 Advanced Placement Italian Language and Culture
  3180 Advanced Placement Japanese Language and Culture
  3135 Advanced Placement Latin
  3165 Advanced Placement Spanish Language and Culture
  3167 Advanced Placement Spanish Literature and Culture

4000* Advanced Placement - English Language Arts
  4057 Advanced Placement English Language and Composition
  4010 Advanced Placement English Literature and Composition

4400* Advanced Placement - Mathematics
  4615 Advanced Placement Calculus AB
  4616 Advanced Placement Calculus BC
  4760 Advanced Placement Statistics

5000* Advanced Placement - Science
  5035 Advanced Placement Biology
  5055 Advanced Placement Chemistry
  5121 Advanced Placement Environmental Science
  5215 Advanced Placement Physics B
  5217 Advanced Placement Physics C - Electricity and Magnetism
4000* International Baccalaureate - Speech and Communications
  4065  International Baccalaureate Language Arts

4400* International Baccalaureate – Mathematics
  4823  International Baccalaureate Further Mathematics (Higher Level)
  4065  International Baccalaureate Language Arts
  4820  International Baccalaureate Mathematical Studies (Standard Level)
  4822  International Baccalaureate Mathematics (Advanced Level)
  4821  International Baccalaureate Mathematics (Standard Level)

5000* International Baccalaureate – Science
  5036  International Baccalaureate Biology
  5053  International Baccalaureate Chemistry
  5218  International Baccalaureate Physics

5400* International Baccalaureate - Social Studies
  5547  International Baccalaureate Social Studies
  5751  International Baccalaureate World Religion

ADVANCE PLACEMENT / INTERNATIONAL BACCALAUREATE ELECTIVES

5400* Advance Placement / International Baccalaureate Electives - Social Studies
  5561  Advanced Placement Research
  5560  Advanced Placement Seminar
  5565  International Baccalaureate Theory of Knowledge (Elective)
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>8101</td>
<td>Business and Computer Technology</td>
</tr>
<tr>
<td>8102</td>
<td>Business Information Technology Internship</td>
</tr>
<tr>
<td>8103</td>
<td>Fundamentals of Administrative Technologies</td>
</tr>
<tr>
<td>8104</td>
<td>Administrative Technologies II</td>
</tr>
<tr>
<td>8105</td>
<td>Office Administration and Management</td>
</tr>
<tr>
<td>8106</td>
<td>Career Major Capstone</td>
</tr>
<tr>
<td>8107</td>
<td>Accounting I</td>
</tr>
<tr>
<td>8108</td>
<td>Accounting II</td>
</tr>
<tr>
<td>8109</td>
<td>Computerized Accounting</td>
</tr>
<tr>
<td>8110</td>
<td>Payroll Accounting</td>
</tr>
<tr>
<td>8111</td>
<td>Financial Accounting</td>
</tr>
<tr>
<td>8112</td>
<td>Entrepreneurship: Business Development</td>
</tr>
<tr>
<td>8113</td>
<td>Entrepreneurship: Business Management</td>
</tr>
<tr>
<td>8114</td>
<td>Human Resource Concepts</td>
</tr>
<tr>
<td>8118</td>
<td>Business and Personal Finance</td>
</tr>
<tr>
<td>8120</td>
<td>Banking and Financial Services</td>
</tr>
<tr>
<td>8121</td>
<td>Network/Client Operating Systems</td>
</tr>
<tr>
<td>8122</td>
<td>Server Operating Systems</td>
</tr>
<tr>
<td>8123</td>
<td>Network Management</td>
</tr>
<tr>
<td>8124</td>
<td>Fundamentals of Linux/Unix</td>
</tr>
<tr>
<td>8125</td>
<td>Routing and Switching I</td>
</tr>
<tr>
<td>8126</td>
<td>Routing and Switching II</td>
</tr>
<tr>
<td>8128</td>
<td>Advanced Routing and Remote Access</td>
</tr>
<tr>
<td>8130</td>
<td>Principals of Information Assurance</td>
</tr>
<tr>
<td>8131</td>
<td>Network Security</td>
</tr>
<tr>
<td>8132</td>
<td>Enterprise Security Management</td>
</tr>
<tr>
<td>8133</td>
<td>Secure Electronic Commerce</td>
</tr>
<tr>
<td>8134</td>
<td>Cyber Forensics</td>
</tr>
<tr>
<td>8136</td>
<td>Computer Repair and Troubleshooting I</td>
</tr>
</tbody>
</table>
Active Directory Infrastructure
Server Infrastructure Design
Regulatory Compliance and Auditing
Installing and Maintaining Desktop Applications
Non-Linear Digital Production
Advanced Digital Video Tools and Techniques
Digital Media Production
Non-Linear Digital Editing
Audio Production
Broadcast Production
Studio Production (IT)
Remote/Field Production (IT)
Advanced Effects for Motion Graphics
Audio Tools and Techniques

2D Animation Techniques
Fundamentals of 3D Motion Graphics
3D Animation
3D Modeling and Rigging Techniques
Web Authoring Languages
Web Authoring Tools
Web Application Technologies
Interactive Marketing Techniques
Layout Design Techniques
Server-Side Scripting
Web Application Development
Advanced Computer Applications for the Law Office
Principles of Animation
Event and Project Planning Management
Programming Fundamentals
Network Security Awareness
8258  Advanced Spreadsheet Applications
8260  Drone Technology
8259  Advanced Database Concepts Using Access

**8400* Family and Consumer Sciences**
8404  Successful Adulthood: Personal Financial Literacy
8406  Interior Design II
8408  Lead Oklahoma
8409  Teach Oklahoma
8411  Tween Life
8412  Investigate FACS
8413  Fashion Design I
8414  Career Orientation
8415  FACS Basics
8419  School and Community Partnership I
8420  School and Community Partnership II
8425  Fashion Design II
8426  Culinary Basic Skills
8428  Culinary Advanced Skills
8438  Investigate FACS 30
8439  Investigate FACS 60
8440  Tween Life 30
8441  Tween Life 60
8446  FACS Ed Capstone
8448  Introduction to Hospitality and Tourism
8452  Leadership and Management
8456  Tween Life with Personal Financial Literacy
8459  Teaching and Learning in Elementary, Secondary and Adult Education
8461  Interior Design I
8465  ECE: Pathway to National Credential

8468  Culinary Arts Internship I
8469  Principles of Human Services
8470  Interpersonal Studies
<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>8621</td>
<td>Public Relations Marketing</td>
</tr>
<tr>
<td>8622</td>
<td>Marketing Internship</td>
</tr>
<tr>
<td>8623</td>
<td>Employment Essentials</td>
</tr>
<tr>
<td>8624</td>
<td>Product and Service Sales</td>
</tr>
<tr>
<td>8625</td>
<td>Buying and Merchandising</td>
</tr>
<tr>
<td>8627</td>
<td>Global Markets and Trade</td>
</tr>
<tr>
<td>8628</td>
<td>Digital Marketing</td>
</tr>
<tr>
<td>8629</td>
<td>Ethical Leadership</td>
</tr>
</tbody>
</table>

**8700* Science, Technology, Engineering, and Mathematics**

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>8701</td>
<td>Survey of Biotechnology</td>
</tr>
<tr>
<td>8702</td>
<td>Biotechnology I</td>
</tr>
<tr>
<td>8703</td>
<td>Biotechnology II</td>
</tr>
<tr>
<td>8704</td>
<td>Advanced Biotechnology I</td>
</tr>
<tr>
<td>8705</td>
<td>STEM Capstone</td>
</tr>
<tr>
<td>8706</td>
<td>PLTW Principals of Biomedical Science</td>
</tr>
<tr>
<td>8707</td>
<td>PLTW Human Body Systems</td>
</tr>
<tr>
<td>8708</td>
<td>PLTW Medical Interventions</td>
</tr>
<tr>
<td>8709</td>
<td>Introduction to Engineering Design</td>
</tr>
<tr>
<td>8710</td>
<td>Principles of Engineering</td>
</tr>
<tr>
<td>8711</td>
<td>PLTW Digital Electronics</td>
</tr>
<tr>
<td>8712</td>
<td>PLTW Computer Integrated Manufacturing</td>
</tr>
<tr>
<td>8713</td>
<td>PLTW Civil Engineering and Architecture</td>
</tr>
<tr>
<td>8715</td>
<td>PLTW Aerospace Engineering</td>
</tr>
<tr>
<td>8716</td>
<td>PLTW Engineering Design and Development</td>
</tr>
<tr>
<td>8717</td>
<td>Advanced Biotechnology II</td>
</tr>
<tr>
<td>8718</td>
<td>Biomedical Health Careers</td>
</tr>
<tr>
<td>8719</td>
<td>PLTW Biomedical Innovation</td>
</tr>
<tr>
<td>8825</td>
<td>Advanced Technological Applications</td>
</tr>
<tr>
<td>8826</td>
<td>Advanced Design Applications</td>
</tr>
<tr>
<td>8827</td>
<td>Engineering Design</td>
</tr>
<tr>
<td>8828</td>
<td>Technology Foundations</td>
</tr>
<tr>
<td>8830</td>
<td>Engineering Exploration</td>
</tr>
</tbody>
</table>
Trade and Industrial Education

8901 Advanced Desktop Publishing and Graphic Design
8902 Advanced Web and Animation Design
8903 Architectural Computer Aided Drafting and Design
8904 Engineering Computer Aided Drafting and Design
8905 Fundamentals of Computer Aided Drafting and Design
8906 Manufacturing Computer Aided Drafting and Design
8907 Tech Connect Automotive
8908 Tech Connect Automotive – Specialized
8915 Tech Connect Carpentry
8916 Tech Connect Carpentry – Specialized
8929 Tech Connect Welding
8930 Tech Connect Welding – Specialized
8931 Tech Connect Welding – Advanced
8940 Workforce Connection
8942 Workforce Staging
8943 Tech Connect Robotics
8944 Tech Connect Automation
8945 Technical Applications I
8946 Technical Applications II
8947 Technical Applications III
8948 Introduction to Aerospace
8949 Foundations to Aerospace
8950 Aerospace Structures
8951 Introduction to Construction
8952 Foundations to Construction
8953 Introduction to Manufacturing
8954 Tech Connect Horticulture / Floriculture
8955 Tech Connect Architecture & Construction
8956 Tech Connect Arts, A/V Technology and Communications
8957 Tech Connect Information Technology
8958 Tech Connect Law, Public Safety and Security
STATE PROGRAMS
9000 PROGRAMS AREAS OFFERED IN TECHNOLOGY CENTERS

9000* Agriculture, Food and Natural Resources
   9001 Agriculture Mechanics
   9002 Equine Science
   9003 Floriculture
   9004 Horticulture
   9005 Landscape Design/Maintenance
   9007 Service Careers – Landscape Design/Maintenance
   9008 Service Careers – Horticulture
   9009 Agriculture Mechanics – Specialized
   9010 Equine Science – Specialized
   9011 Floriculture – Specialized
   9012 Landscape Design/Maintenance – Specialized
   9014 Service Careers – Horticulture – Specialized
   9020 Horticulture – Specialized
   9021 Service Careers – Landscape Design/Maintenance – Specialized
   9022 Small Animal Care and Grooming
   9023 Small Animal Care and Grooming – Specialized

9050* Architecture and Construction
   9052 Finish Carpentry
   9053 Carpentry
   9054 Computer Aided Drafting – Construction
   9055 Construction and Architectural Design Academy
   9056 Construction Welding
   9057 Electricity
   9058 Electrical Trades
   9059 Heating, Ventilation, A/C
   9061 Heavy Equipment Operator
   9065 Masonry
   9066 Masonry – Specialized
   9067 Plumbing
9150  Printing Technology – Specialized
9151  3D Gaming Designer
9152  3D Gaming Designer – Specialized
9156  Commercial Photography – Specialized
9168  Audio and Video Technology – Specialized
9169  Fashion and Apparel Design – Specialized
9170  Interior Design – Specialized

9200*  Business Management and Administration
9202  Administrative Support
9204  Court Reporting
9205  Customer Service
9206  Entrepreneur – BA
9207  Entrepreneur – BA – Advanced
9208  Human Resources Management
9209  Human Resources Management – Advanced
9210  Administrative Support – Legal
9213  Administrative Support – Medical
9217  Administrative Support – Legal – Advanced
9218  Administrative Support – Medical – Advanced
9223  Court Reporting – Advanced
9226  Administrative Support – Advanced
9230  Business Information Management – Medical
9231  Business Information Management – Medical Advanced
9232  Business Information Management
9233  Business Information Management – Advanced
9234  Customer Service – Advanced
9235  Hospitality Management
9236  Hospitality Management - Advanced

9240*  Education and Training
9241  Teaching/Training
9244  Teaching/Training – Specialized

9250*  Finance
9254  Financial Services
9255  Banking Services
9258  Accounting
9398 Orthotics/Prosthetics
9400 Health Studies – Advanced
9401 Therapeutic Services
9402 Therapeutic Services – Advanced
9403 Behavioral Medicine – Advanced
9404 Pharmacy Services – Advanced
9405 Rehabilitation Services – Advanced
9406 Veterinary Services – Advanced

9425* Hospitality and Tourism
9426 Culinary Arts
9427 Culinary Arts – Specialized
9428 Event Planning
9430 Lodging Services
9431 Lodging Services – Specialized
9434 Service Careers – Culinary Arts
9435 Service Careers – Lodging
9442 Service Careers – Culinary Arts – Specialized
9444 Event Planning – Specialized
9445 Service Careers–Lodging – Specialized
9446 Casino and Gaming
9447 Casino and Gaming – Specialized

9475* Human Services
9477 Barber
9478 Cosmetology
9480 Early Care and Education
9481 Esthetician
9483 Manicurist/Nail Technology
9487 Barber – Specialized
9488 Cosmetology – Specialized
9489 Early Care and Education – Specialized
9490 Esthetician – Specialized
9491 Manicurist/Nail Technology – Specialized
9675* Manufacturing

9676 Foundations of Manufacturing
9679 CNC Machining
9680 CNC Machining – Specialized
9681 Computer – Aided Drafting MN
9682 Computer – Aided Drafting MN – Specialized
9684 Electronics MN
9685 Electronics MN – Specialized
9697 Manual Machinist
9698 Manual Machinist – Specialized
9702 Metal Fabrication
9705 Service Careers – Metal Fabrication Assistant
9707 Welding MN
9708 Welding MN – Specialized
9714 Metal Fabrication – Specialized
9723 Mechatronics
9724 Mechatronics – Specialized
9734 Foundations of Manufacturing – Specialized
9735 Service Careers – Metal Fabrication Assistant – Specialized
9736 Energy & Power
9737 Energy & Power Specialized

9775* Marketing Sales and Service

9783 Marketing Communications
9784 Marketing Communications – Advanced
9787 Professional Sales

9795 Entrepreneurship MK
9802 Entrepreneurship MK – Advanced
9804 Professional Sales – Advanced
9809 Management – Advanced
9814 Entrepreneurship MK - Professional

9850* Science, Technology, Engineering and Mathematics

9852 Biomedical Science and Medicine STEM Academy
9862 Pre-Engineering STEM Academy
9939  Automotive Detailing
9940  Automotive Detailing – Specialized
9941  Automotive Refinishing Technology
9942  Automotive Refinishing Technology – Specialized
9943  Private Pilot – Specialized
9944  Service Careers – Auto Care – Specialized
9945  Service Careers – Small Engines – Specialized
9946  Agriculture Mechanics TR
9947  Agriculture Mechanics TR – Specialized
9948  Energy & Power
9950  Business and entrepreneur Services
9951  Business Development
9952  Agricultural Business Management
9958  Bid Assistance Center (BAC)
JOB CLASSIFICATION DIMENSION DEFINITIONS

Job Class Codes are required with payroll.

000* NONSALARY.

100 OFFICIAL—ADMINISTRATIVE. Performs management activities that require developing broad policies and executing those policies through direction of individuals at all levels. This includes high-level administrative activities performed directly for policy makers.

101* Administrative/Supervisory/Ancillary Services Officer (C). Performs professional management, administrative, research, analytical, supervisory, and/or ancillary services for a senior executive. This includes personnel responsible for services such as evaluation, teacher development, dissemination, curriculum development, admissions and recruitment, marketing and development.

Only Function 2212, 2321, 2330, 2340, 2410, 2490, 2511, 2520, 2542, 2571, 2575, 2620

102* Board of Education/School Board/Board of Trustees Member (C). Performs activities as a member of a legally constituted body which has been created, and vested with responsibilities for educational policy and decision making as specified in education codes and regulations in a given geographical area.

Only Function 2312, 2319

103* Commandant of Cadets (C). Performs executive management functions of the cadet corps, and is responsible for cadet promotions, leadership training, and the system utilized by the institution to maintain and administer disciplinary measures to promote order and decorum.

Only Function 1000

104* Dean/Dean of Instruction/Dean of Students/Dean of Boys/Dean of Girls/Dean of Student Activities (C). Oversees either academic/curriculum activities, or student body activities and behaviors such as student government, school club, rally and assembly.

Only Function 2490

105* Deputy/Associate/Vice/Assistant Principal (C). Performs high-level management functions in an individual school, group of schools, or units of a school system. Primary duties include but are not limited to: (1) supervising student behavior; (2) handling specific assigned duties related to school management; (3) continuing curriculum and staff development; (4) working cooperatively with professional staff; (5) providing leadership in the instructional program; and (6) coordinating and/or arranging class schedule.

Only Function 2410, 2571

106* Deputy/Associate/Assistant Superintendent/Commissioner (C). Performs high-level executive management functions for a superintendent in the areas of personnel, instruction, and/or administration such as business, transportation, food services, maintenance, operation, facility management/planning, and others. Such an assignment also includes performing the duties of the superintendent in his or her absence as assigned or designated.

CANNOT use Object 252, 261

107* Executive Assistant/Chief Financial Officer (CFO) (B). Performs professional activities assisting an executive officer in directing and managing the functions of a school or system.

Only Function 2213, 2321, 2330, 2340, 2410, 2490, 2511, 2541, 2560, 2572

108* Instructional Program Director/Coordinator/Consultant (B). Coordinates, manages (including supervising other certified individuals), or directs activities and/or services (e.g., vocational education and special education) within an instructional program or area of instruction.

Only Function 1000, 2212, 2240, 2330, 2340, 2430

109* Manager (B). Directs individuals and manages functional supporting services (e.g., financial aid) under the direction of a senior staff member. This includes directors/managers of purchasing agents, physical plant maintenance, management information and technology services, business managers, budget managers, and psychological services.

Only Function 2112, 2113, 2120, 2132, 2122, 2220, 2230, 2330, 2340, 2490, 2511, 2520, 2530, 2650, 2571, 2572, 2580, 2620, 2720, 3120, 3160, 3180, 3190

C = Educational Certified
S = Support
B = Both

7-1-21
209* Student Teacher (B). Provides learning experiences and care to students under the supervision of a certified teacher as part of a formalized higher education program of teacher preparation.  
* Only Function 1000  

210* Teacher (C). Provides instruction, learning experiences, and care to students during a particular time period or in a given discipline.  
* Only Function 1000, 2212, 2213, 5500  

211* Teacher Trainer/Instructional Coach (C). Provides instruction, learning experiences, and/or professional development activities to teachers during a particular time period or in a given discipline. Mentor Teach and Reading Coach would be coded here.  
* Function 2212, 2213  

212* Teaching Intern (C). Provides instruction, learning experiences, and care to students while obtaining the necessary knowledge and skills in education and/or educational psychology.  
* Function 1000, 2212  

213* Resource Teacher (C). Assists a classroom teacher by providing services to enrich the instruction of the students with special education needs.  
* Only Function 1000, 5500  
* Only Program 239, 429, 494  

214* Substitute Professional and Clerical Staff (B). Provides learning experiences and care to students in the absence of the teacher. (To be used with job codes 100-699 and WC code 8868).  
* Only Function 1000, 2212, 2213, 5500  
* Requires a Subject and Site when using obj 110, 120  

215* Speech Language Therapist Assistant (SLTAs) (C). Speech Language Therapy Assistants (SLTAs) may assist the Speech Language Pathologist with assessment of students, provide speech language therapy services and must practice under a SLP supervisor (the school district will locate the SLP supervisor who will be hired by the school). The SLTA may not write an IEP, but may attend an IEP meeting without the presence of the supervising SLP, with prior approval of SLP. In addition, the SLTA must identify themselves using their appropriate title and credentials both in verbal and written communication. **SLTAs must be provided with 30% Direct and Indirect Supervision for the first 90 days of employment. After 90 days, SLTAs must be provided with 10% Direct and 20% Indirect Supervision.**  
* Only Function 2152  

216* Speech Language Pathology Assistants (SLPAs) (S) Speech Language Pathology Assistants (SLPAs) may assist the speech language pathologist (SLP) with assessment of students, provide speech language therapy services and must practice under a SLP supervisor (the school district will locate the SLP supervisor who will be hired by the school). The SLPA may not write an IEP, but may attend an IEP meeting without the presence of the supervising SLP, with prior approval of SLP. In addition, the SLPA must identify themselves using their appropriate title and credentials both in verbal and written communication. **SLPAs must be provided with 30% Direct and Indirect Supervision for the first 90 days of employment. After 90 days, SLPAs must be provided with 10% Direct and 20% Indirect Supervision.**  
* Only Function 2152  

300 PROFESSIONAL - OTHER. Performs assignments requiring a high degree of knowledge and skills usually acquired through at least a baccaulaureate degree (or its equivalent obtained through special study and/or experience) but not necessarily requiring skills in the field of education.  

301* Accountant (B). Designs and maintains financial, staff, student, program, or property records; summarizes, analyzes, audits, or verifies such records; and/or controls and certifies expenditures and receipts. If a degreed accountant, use job class 301, if not a degreed accountant, use job class 601. Payroll clerk use job class 312, and Encumbrance clerk use job class 601.  
* Only Function 2313, 2511  

C = Educational Certified  
S = Support  
B = Both  

7-1-21
319* Dietitian/Nutritionist (B). Plans and directs food service menu preparation including determining the nutritional value of food for meals.  
*Only Function 3120, 3180*

321* Evaluator (B). Determines the value or effect of plans, programs, and activities by appraisal of data and activities in light of specified goals and objectives (e.g., personnel evaluator.)  
*Only Function 2240, 2544*

322* Family/Community Support Coordinator (B). Fosters ties between the school, the family, and/or community by conducting services such as family education, the integration of community services, and/or direct intervention as needed. Program of Parent Education, Foster Care, and Homeless Coordinator would be coded here.  
*Only Function 2113, 2194, 2323, 3300*

323* Graduation Coach – ICAP - Work with students and families to develop a graduation and achievement plan to include the best program to meet academic and post-secondary goals. Examine data to identify students at risk of dropout and track the progress of individuals and subpopulations of students as the progress toward graduation.  
*Only Function 2230, 2580*

324* Functional Application Support Specialist (B). Assists individual computer users in a minicomputer or microcomputer (e.g., personal computer [PC]) environment to resolve hardware and software issues.  
*Only Function 2230, 2580*

325* Grant Developer (B). Expands opportunities to obtain funds from outside parties in exchange for completion of a task.  
*Only Function 2330, 2340, 2541*

327* Internal Auditor (B). Verifies account records, including evaluating the adequacy of the internal control system, verifying and safeguarding assets, reviewing the reliability of the accounting and report systems, and ascertaining compliance with established policies and procedures.  
*Only Function 2511*

328* Interpreter (B). Translates consecutively or instantaneously from one language into another language using spoken and/or manual words (e.g., sign language interpreter).  
*Only Function 1000, 2132, 2194, 2323, 2340, 2490, 3100 series*

329* Lawyer (B). Practices law and performs such activities as conducting lawsuits, drawing up legal documents, and advising on legal rights.  
*Only Function 2317*

331* Negotiator (B). Performs such activities as resolving labor/management problems and helping to settle disputes and affect compromises. This includes representatives of either management or labor (e.g., shop stewards).  
*Only Function 2316*

332* Network Administrator (B). Coordinates the inputs, outputs, and use of computer networks (e.g., local area networks [LAN] and wide area networks [WAN]).  
*Only Function 2230, 2580*

333* Nurse Practitioner (C). Performs the functions of a registered nurse either independently or dependently with a written agreement of a medical doctor.  
*Only Function 2132, 2574*

334* Occupational Therapist (B). Provides services that address the functional needs of an individual related to the following: (1) improving, developing or restoring functions impaired or lost through illness, injury, or deprivation; (2) improving ability to perform tasks for independent functioning when functions are impaired or lost; (3) preventing through early intervention, initial or further impairment or loss of function. The provider of these services is a certified, licensed, or otherwise qualified individual.  
*Only Function 2135*

337* Personnel Officer/Specialist (B). Performs activities concerned with staff recruitment, selection, training, and assignment. This includes maintaining staff records, working with  
*Only Function 2571, 2572*
352* Social Worker (B). Provides social services for clients who may be individuals, families, groups, communities, organizations, or society in general. Typical responsibilities include: (1) preparing a social or developmental history on a student with disabilities; (2) group and individual counseling with a student and his or her family; (3) working with those problems in a student's living situation (home, school, and community) that affect adjustment in school; (4) mobilizing school and community resources in order to enable the student to receive maximum benefit from his or her educational program; and (5) other related services as necessary. The providers of these services are certified, licensed, or otherwise qualified professionals. Only Function 2113

353* Speech Language Pathologist (C). Diagnoses communicative disorders, plans, directs and participates in individual or group therapy sessions which focus on the remediation of specific articulation problems including: (1) identification of children with speech or language impairments; (2) diagnosis and appraisal of specific speech or language impairments; (3) referral for medical or other professional attention necessary for the habilitation of speech or language impairments; (4) provision of speech and language services for the habilitation or prevention of communicative impairments; and (5) counseling and guidance of parents, children, and teachers regarding speech and language requirements. The providers of services are certified, licensed, or otherwise qualified professionals. A Speech Pathologist must hold 1) a master's degree in Speech Pathology or Communication Science Disorders, 2) an OBESPA state license, and 3) ASHA certification. An SLP must hold full certification for two (2) years prior to supervising SLTs or SLPAs (OBESPA Rules). An SLP may supervise up to two (2) SLTs/SLPAs per school year. Only Function 2152, 5500 and Program 239

354* Staff Developer (B). Plans, coordinates, and implements inservice training activities that help individuals to identify future career options and improve skills necessary to achieve them. Only Function 2212, 2213

356* Student Personnel Officer (B). Works with the family, school, and community to determine the cause of and provide solutions for students who are experiencing serious attendance, academic and/or discipline problems in order to promote positive educational development. Only Function 2112

358* Transition Coordinator (B). Provides services that: (1) strengthen and coordinate special programs and related services for individuals with special needs, including students with disabilities, who are currently in school or have recently left school and may benefit from assistance during the transition to postsecondary education, vocational training, competitive employment (including supported employment), continuing education or adult services; (2) stimulate the improvement and development of programs for secondary special education; and/or (3) stimulate the improvement of vocational and life skills to enable students with special needs to be better prepared for transition to adult life and services. Only Function 1000 and Only Program 239

359* Translator (B). Expresses in another language systematically to retain the original sense, primarily of written works. Only Function 1000, 2199, 2560, 2572

360* Certified Nursing Assistant (CNA) (S) – helps patients or clients with healthcare needs under the supervision of a Registered Nurse (RN) or a Licensed Practical Nurse (LPN).
416* Occupational Therapist Assistant (S). Assists an Occupational Therapist with routine activities associated with providing Occupational Therapy services.
  Only Function 2135, 5500

417* Physical Therapy Assistant (S). Assists a Physical Therapist with routine activities associated with providing Physical Therapy services.
  Only Function 2170, 5500

418* Paraprofessional (Tier II) (S). An employee of a school district whose position is instructional in nature, or who delivers other direct services to students and/or their parents and for which a certified teacher or other professional has the ultimate responsibility for the design, implementation, and evaluation of the individual educational programs or related services and student performance. Individuals must meet requirements established by federal and state law to be authorized to serve as public school paraprofessionals in Special Education settings. The State Board of Education is also authorized to issue provisional teaching certification to a qualifying individual with a paraprofessional credential and relevant experience serving as a paraprofessional.

419 Personal Care Assistant (PCA) -description in summary of changes

500 TECHNICAL. Performs tasks requiring a combination of basic scientific knowledge and manual skills, which can be obtained through approximately two years of postsecondary education such as that which is offered in community/junior colleges and technical institutes, or through equivalent special study and/or on-the-job training.

502* Computer Technician (S). Installs and maintains computer hardware and software equipment.
  Only Function 2230, 2580

505* Graphic Artist (S). Plans and arranges art layouts, which illustrate programs or processes for publication, demonstration, and more effective communication.
  Only Function 2560

506* Inspector (S). Examines the condition of equipment and buildings as they relate to safety and health and the condition of new construction as it relates to specifications and codes.
  Only Function 2670

507* Licensed Practical Nurse (S). Performs auxiliary medical services, such as taking and recording temperature, pulse, and respiration rate, and giving medication under the direction and responsibility of a physician or a registered nurse.
  Only Function 2132, 2574

508* Media Technologist (S). Maintains and programs audio, video, and other media equipment.
  Only Function 1000, 2220, 2560, 2640

510* Psychometrist (B). Measures the intellectual, social, and emotional development of individuals through the administration and interpretation of psychological tests. These activities are usually carried out under the direction or supervision of a psychologist or a related professional.
  Only Function 2140

511* Purchasing Agent (S). Buys supplies, equipment, and materials used in the operation of an organization.
  Only Function 2511, 2520, 3120

513* Supervisor (S). Supervises the day-to-day operations of a group of skilled, semiskilled, or unskilled workers (e.g., warehouse or garage workers). Frequently called a foreman or crew leader.

600 OFFICE/CLERICAL SUPPORT. Performs the activities of preparing, transferring, transcribing, systematizing, or preserving communications, records, and transactions.

601* Bookkeeping/Accounting/Auditing/Encumbrance Staff (S). Keeps a systematic record of accounts or transactions and prepares statements reflecting those activities. If a degree Accountant use job class 301, if not a degree Accountant, use job class 601.
  Only Function 2213, 2330, 2511, 3140, 3190, 3300

C = Educational Certified
S = Support
B = Both

7-1-21
702* Carpenter (S). Constructs, errects, installs, and repairs wooden structures and fixtures.
   Only Function 2620, 2630, 3140, 3160, 4600
703* Cement Mason (S). Works with cement and similar materials in the construction, erection, and reparation of structures and fixtures.
   Only Function 2620, 2630, 3140, 3160, 4600
704* Electrician (S). Plans, layouts, installs, and repairs wiring, electrical fixtures, apparatus, and control equipment.
   Only Function 2620, 2630, 3140, 3160, 4600
705* Heating/Ventilation/Air Conditioning (HVAC) Mechanic (S). Services heating units, ventilation systems, and air conditioners in buildings.
   Only Function 2620, 2630, 3140, 3160, 4600
706* Locksmith (S). Installs, repairs, rebuilds, and services mechanical or electrical locking devices using hand tools and specialized equipment.
   Only Function 2620, 2630, 3140, 3160, 4600
707* Maintenance Repairers/General Utility (S). Repairs and maintains buildings, machinery, electrical, and mechanical equipment.
   Only Function 2620, 2630, 2640, 2740, 3140, 3160
708* Painter and Paperhanger (S). Paints, varnishes, and stains or wallpapers the interior and/or exterior of buildings and fixtures.
   Only Function 2620, 3140, 3160
710* Plumber (S). Assembles, installs, and repairs pipes, fittings, and fixtures of heating, water, and drainage systems.
   Only Function 2620, 3140, 3160, 4600, 4700
711* Printer (S). Makes copies by chemical or photographic means.
   Only Function 2530
712* Vehicle Mechanic (S). Inspects, repairs, and maintains functional parts of mechanical equipment and machinery.
   Only Function 2650, 2740

800 OPERATIVE. Performs tasks requiring intermediate level manual skills which can be mastered in a few weeks through limited training to operate machines. This includes bus drivers and vehicle operators.

801* Bus Driver (S). Drives a bus used in the service of a school or system.
   Only Function 2574, 2720, 3190
802* Other Vehicle Operator (S). Drives a vehicle such as a truck or automobile used in the service of a school, system, or activity.
   Only Function 2520, 2620, 2720, 3130
803* Substitute Bus Driver/Mechanic (S). Acts in capacity of bus driver/mechanic when bus driver/mechanic is not available. (To be used with Job Codes 700-899 and WC code 7380).
   Only Function 2720, 3190

900 LABORER. Performs tasks requiring some manual skills, which can be conducted with no special training. This includes individuals performing lifting, digging, mixing, loading, and pulling operations.

901* Construction Laborer (S). Performs any combination of duties on construction projects, usually working in utility capacity, by transferring from one task to another. Duties include measuring distances from grade stakes, signaling operators of construction equipment, and mixing concrete.
   Only Function 2620, 4300, 4600, 4700
902* Freight, Stock, and Materials Handler (S). Loads, unloads, and moves freight, stock, and other materials manually or with equipment that does not require technical skill to operate (e.g., wheelbarrows, conveyor belts).
   Only Function 2520, 3130

C = Educational Certified
S = Support
B = Both

J-11

7-1-21
<table>
<thead>
<tr>
<th>Code</th>
<th>Locations</th>
</tr>
</thead>
<tbody>
<tr>
<td>105</td>
<td>New Tech @ Cherokee Elementary</td>
</tr>
<tr>
<td>110</td>
<td>Creek Elementary</td>
</tr>
<tr>
<td>140</td>
<td>Irving Elementary</td>
</tr>
<tr>
<td>160</td>
<td>Pershing Elementary</td>
</tr>
<tr>
<td>170</td>
<td>Sadler Arts Academy</td>
</tr>
<tr>
<td>175</td>
<td>Tony Goetz Elementary</td>
</tr>
<tr>
<td>185</td>
<td>Muskogee Early Childhood Center</td>
</tr>
<tr>
<td>505</td>
<td>6th &amp; 7th Grade Academy @ BFSA</td>
</tr>
<tr>
<td>620</td>
<td>8th &amp; 9th Grade Academy @ AR</td>
</tr>
<tr>
<td>705</td>
<td>Muskogee High School</td>
</tr>
<tr>
<td>099</td>
<td>Rougher Alternative Academy</td>
</tr>
<tr>
<td>098</td>
<td>Rougher Innovations @ Whittier</td>
</tr>
<tr>
<td></td>
<td>Online School 3rc</td>
</tr>
<tr>
<td>001</td>
<td>Education Service Center</td>
</tr>
<tr>
<td>003</td>
<td>Camp Bennett</td>
</tr>
<tr>
<td>050</td>
<td>District</td>
</tr>
<tr>
<td>061</td>
<td>St Joseph Catholic School</td>
</tr>
<tr>
<td>080</td>
<td>Transportation</td>
</tr>
<tr>
<td>085</td>
<td>CNS/Warehouse</td>
</tr>
<tr>
<td>086</td>
<td>Maintenance</td>
</tr>
<tr>
<td>087</td>
<td>Technology Bays</td>
</tr>
<tr>
<td>095</td>
<td>Athletics</td>
</tr>
<tr>
<td>096</td>
<td>Harris Jobe for Renovation &amp; Maint Expenses</td>
</tr>
<tr>
<td>097</td>
<td>Grant Foreman for Renovation &amp; Maint Expenses</td>
</tr>
</tbody>
</table>
## REVENUE DIMENSIONS

<table>
<thead>
<tr>
<th>FY</th>
<th>FUND</th>
<th>PROJECT REPORTING</th>
<th>SOURCE OF REVENUE</th>
<th>PROGRAM</th>
<th>OPERATIONAL UNIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX</td>
<td>XX</td>
<td>XXX</td>
<td>XXXXX</td>
<td>XXX</td>
<td>XXX</td>
</tr>
</tbody>
</table>

### Definitions of Revenue Dimensions

**FY**  
Fiscal year of the fund involved.  
Example: FY2020-21.

**FUND**  
A fiscal and accounting entity with a self-balancing set of accounts recording cash and other resources together with all related liabilities and residual equities or balances or changes therein. Examples: General, building, school activity, trust.

**PROJECT REPORTING**  
The Project Reporting dimension permits LEAs to accumulate revenues to meet a variety of specialized management and reporting requirements, regardless of whether the programs receive district, state, federal, or multisource funding. Revenues may be accumulated under individual projects with the flexibility of accommodating additional projects that LEAs might wish to account for on a permanent or temporary basis. Examples: Summer school program, child nutrition program, vocational program, IDEA-B.

**SOURCE OF REVENUE**  
This dimension permits segregation of revenues by source. The primary classification differentiates district, intermediate, state, and federal revenue sources. Revenues from restricted sources would be further classified using the Project Reporting dimension.

**PROGRAM**  
A plan of activities and procedures designed to accomplish a predetermined objective. The 200 series is to be used for Staff Development, 700 series is to be used for Child Nutrition Program, and 800 series is to be used for competitive athletic programs as co-curricular activities. The 900 series is to be used for co-curricular and extracurricular programs which the district might want to track. See H-1.
SOURCE OF REVENUE DIMENSION DEFINITIONS

1000 DISTRICT SOURCES OF REVENUE. Revenue from local sources is the money generated from within the boundaries of the district and available to the district for its use.

1100 TAXES LEVIED/ASSESSED FOR THE LEA. Compulsory charges levied by the LEA to finance services performed for the common benefit.

1110* Ad Valorem Tax Levy (Current Year). Taxes levied on the assessed value of real, personal, and public service property located within the LEA boundaries which, within legal limits, is to be raised for school purposes.

1120* Ad Valorem Tax Levy (Prior Years). Taxes collected from ad valorem tax levies made in previous years (delinquent taxes).

1121 First Prior Year.
1122 All Other.

1130* Revenue in Lieu of Taxes. Payments made out of general revenues by a local governmental unit to the LEA in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation on the same basis as privately owned property. Such revenue would include payments made for privately owned property which is not subject to taxation on the same basis as other privately owned property due to action by the local governmental unit.

1140* Revenue from Local Governmental Units other than LEAs. Revenue from the appropriations of another local governmental unit. The LEA is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means which are not earmarked for school purposes. This classification could include revenue from townships, municipalities, counties, etc. In a city school system, the municipality would be considered a local governmental unit. In this instance, revenue from the county would be considered revenue from an intermediate source and coded in the 2000 revenue series.

1190* Other Taxes. Other forms of taxes by a local governmental unit other than an LEA, such as licenses and permits.

1200 TUITION AND FEES. Revenue from individuals, welfare agencies, private sources, and other LEAs for education provided by the LEA.

1210 ADULT EDUCATION. Revenue received for activities providing educational opportunities for adults.

1211* Adult Education—Full Time—Formula Programs. Revenue collected for full-time adult students attending classes in career and technology schools.

1212* Adult Education—Short Term. Revenue collected for short-term adult students attending classes in the evenings.

1213* Adult Education—Student Fee's—Other Programs. Revenue collected for adult students attending classes other than as listed above. (This may also include other nonprofit organizations. For example, Dollar General Literacy Foundation, and George Kaiser Foundation).

1214* GED Testing Fees. Revenue collected for individuals completing their high school education through the GED program.
1300 EARNINGS ON INVESTMENTS. Revenue received as profit on holdings in savings or investments.

1310* Interest Earnings. Interest received on investments in U.S. Treasury bills, certificates of deposits of banks and trust companies, authorized bonds, savings accounts or savings certificates of savings and loan associations, banks or trust companies.

1320* Dividends on Insurance Policies. Revenue received for dividends on school insurance policies.

1340* Accrued Interest on Bond Sales. Interest received on bonds sold.

1350* Interest on Taxes. Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment. A separate account for penalties and interest on each type of tax may be maintained.

1351 Earnings of Interest on Protested Taxes. Revenue received from the county for interest earnings on monies paid in protest by taxpayers and held in escrow.

1352 Earnings of Interest on Un-apportioned Taxes. Revenue received from the county for interest earnings on monies collected for taxes before they are apportioned and paid to the school district.

1353 Earnings of Interest on Assessed Penalty Payments. Revenue received from the interest earned from penalties for the payment of taxes after the due date.

1360* Earnings from Oklahoma Commission on School Funds Management. Revenue received from residuals or interest earnings due to participation in the Oklahoma Commission on School Funds Management program.

1390* Other Earnings on Investments. Revenue from holdings invested for earning purposes not listed above.

1400 RENTALS, DISPOSALS, AND COMMISSIONS. Revenue received for the use of school property, sales and commissions.

1410* Rental of School Facilities. Rental received for the use of school facilities.

1420* Rental of Property other than School Facilities. Revenue received for the use of property owned by the district, except school facilities.

1430* Sales of Buildings and/or Real Estate. Revenue received for the sale of buildings or real estate belonging to the school district.

1440* Sales of Equipment, Services, and Materials. Revenue received for the sale of school equipment, services, or materials.

1450* Bookstore Revenue. Revenue of sales resulting from the operation of a bookstore that is a school or system enterprise.

1460* Commissions. Revenue received as commissions for telephone service, vending machines, etc.
1630* **Insurance Premium.** Revenue received by the school district for insurance coverage for employees, either by payroll deduction or direct pay. (This would include revenue received for district’s share of self-insurance premiums.)

1640* **Endowments (Indicate Exact Source by Project Reporting Code).** Revenue received from which the income may be expended, but whose principal must remain intact.

1650* **District Contracts.** Revenue received by the district for services performed by the district on a contract basis such as transportation, data processing, or food service. (Include here the reimbursement of monies from the co-op fund to the general fund of LEA).

1660* **Mineral Royalties and Lease Revenue.** Revenue received for mineral royalties and lease agreements on land owned by the district.

1670* **Transfer of Fund Balance from Other Districts.** Revenue received unconditionally from another district without expectation of repayment.

1680* **Refund of Prior Year’s Expenditures.** If expenditure and refund occur in current year, code the refund as Correcting Entry 5600 and reclassify the refunded portion of the expenditure to Correcting Entry 5600. Workman’s compensation reimbursement and e-rate would be coded here.

1690* **Miscellaneous Revenue from District Sources.** All other money received from local sources.

1691 Flexible Benefit. Revenue received by the school district by payroll deduction for employees participating in the flexible benefit plan.

1692 All Other Miscellaneous Revenue. All other miscellaneous revenue received from local sources not listed above.

1700 **CHILD NUTRITION PROGRAMS.** Revenue received from local food sales to students and adults.  
*Only Program 700, Project 000, 800*

1710* **Student Lunches, Breakfasts, Special Milk Program.** Revenue from the sale of any item under the National School Lunch Program, School Breakfast Program, and Special Milk Program specific to the reimbursable meals served.

1720* **A La Carte or Catering Revenue.** Revenue from the sale of any food/beverage item in the cafeteria which is specific to A LA CARTE (students and/or adults) and Catering sales only. Examples of catering sales are when food/beverages are prepared/served by Child Nutrition at any PTA, athletic, student activity banquets or functions, appreciation functions, school board meeting, etc.

1730* **Adult Lunches/Breakfasts.** Revenue received from adults for meals.

1740* **Summer Food Service Adult Revenue.**

1760* **Contract Lunches, Breakfasts, Milk and Supplements.** Revenue received from meals and/or milk sold to programs or institutions outside the school system, i.e., daycare centers, or private schools.

1790* **Other District Revenue (Child Nutrition Programs).** Revenue received from other district sources which concern the school child nutrition program.
NON—ATHLETIC PROGRAMS. (ACTIVITY FUND [60] ONLY). Revenue from school-sponsored activities.

**Only Fund 60**

**1910** Admissions. Revenue received from the sale of tickets for single school events.

- 1911 Carnivals. Revenue derived from the sale of tickets to carnivals.
- 1912 Dances. Revenue derived from the sale of tickets to school-sponsored dances.
- 1913 Parties. Revenue derived from the sale of tickets to school-sponsored parties.
- 1914 Promenades. Revenue derived from the sale of tickets to school-sponsored promenades.
- 1915 School or Class Plays. Revenue derived from the sale of tickets to school-sponsored school or class plays.
- 1919 Other Admissions. Revenue from school-sponsored activities (except athletics) not listed above.

**1920** Concession Sales. Revenue received from the sale of food and drink from concession activities.

**1950** Revenue from Merchandise Purchased for Resale (Except Student Store). Revenue collected from the sale of merchandise purchased for resale (except student store).

**1960** Student Activity Tickets. Revenue received from the sale of student activity tickets.

**1970** Student Clubs and Organizations. Revenue received for use by student clubs and organizations.

- 1971 Dues and/or Fees. Revenue received for memberships in or dues to school organizations or clubs.
- 1972 Donations. Revenue received from a philanthropic foundation, private individual, or organization for a school activity for which no repayment or special service to the contributor is expected.

**1980** Student Store Sales. Revenue from sales by students or student-sponsored stores.

**1990** Other School Activity Fund Receipts. All revenue received for school activities that cannot be identified above.

**2000** INTERMEDIATE SOURCES OF REVENUE. Revenue from intermediate sources is the amount of money from funds collected by an intermediate administrative unit or a political subdivision between the district and the state, and distributed to districts in amounts that differ in proportion to those which were collected within such systems.

**2100** County Four Mill Ad Valorem Tax. A tax levy by county government on the net assessed valuation of property of the county. Proceeds are apportioned by the county treasurer based on preceding school year average daily attendance.

**Only Fund 11, 21, 25, 41**

**2200** County Apportionment (Mortgage Tax). A mortgage tax apportioned to the school districts of each county annually on the basis of enumeration.
STATE AID—GENERAL OPERATIONS—NONCATEGORICAL. Revenue appropriated by the Legislature and apportioned to the schools for general operations.

3210* Foundation and Salary Incentive Aid. Revenue received from the state aid formula from the State Department of Education. Gifted and Talented funds would be included here. Only Fund 11

3250* Education Flexible Benefit Allowance. Only Fund 11, 12, 21, 22, Only Project 331, 332, 334, 335

STATE AID—COMPETITIVE GRANTS—CATEGORICAL. Revenue received from the state and appropriated by the Legislature to fund specific programs or to accomplish specific objectives.

3310* Alternative and High Challenge Education. Grant revenue received from the State Department of Education for students who are in educational programs affiliated with a public school. Only Project 325, 326, 328, 388

3360* Instructional—Cooperative and Technological Education (ICTE). A broad, line-item grant appropriation from the Legislature to support small school cooperative grants and special contractual projects. Only Project 315

STATE—CATEGORICAL. Revenue received from the state and appropriated by the Legislature to fund specific programs or to accomplish specific objectives.

3410 PROFESSIONAL DEVELOPMENT. A line-item appropriation from the Legislature to increase standards in teacher education programs and upgrade professional abilities.

3411* Professional Development. Revenue received from the State Department of Education for continuation of local professional development programs for certified personnel. Only Project 311, 316

3412* Nationally Board Certified Bonus. Subject to availability of funds, a bonus in the amount prescribed shall be provided to Oklahoma teachers, psychologists, speech-language pathologists, and audiologists holding National Board certification. Only Project 312

3415* Reading Sufficiency Act. School districts may be reimbursed up to $150 for each enrolled first, second, and third grade student of the current school year who is found in need of remediation based on the school district's annual reading sufficiency plan. Only Project 366, 367

3420* State Textbook. Revenue appropriated by the Legislature and allocated to the LEA for the purchase of textbooks. Only Fund 11 Only Project 333

3430* Adult Education Matching. Revenue appropriated by the Legislature to match federal funds to establish or maintain adult education programs that will enable all adults to acquire basic literacy skills; complete secondary school; and become more employable, productive, and responsible citizens. Only Project 319

3440* Driver Education. Revenue appropriated by the Legislature and allocated to the LEA as a reimbursement for providing a driver education program during the preceding school year. Only Project 317

3450* Special Contracts. Revenue received for special contracts. Only Project 314

3450 Redbud School Funding Act-Funds appropriated by the Legislature and allocated to provide equitable funding to charter and public schools who fall below the state average baseline local funding per student.
3700 CHILD NUTRITION PROGRAMS. Revenue received from the state for food to students and adults.  
Only Fund 11, 22 & Program 700 and Project 385

3710* State Reimbursement. State money appropriated by the Legislature to reimburse school districts’ partial costs for student lunches.

3720* State Matching. Revenue received from the state for purpose of matching federal funds.

3800 STATE VOCATIONAL PROGRAMS.

3810 STATE VOCATIONAL PROGRAMS PAYMENTS.

3811* Comprehensive High School Vocational Salaries Reimbursement. Amount allocated for each approved vocational program in addition to all other funds allocated.  
Only Project 411

3812* Vocational Programs Assistance Grants. Revenue allocated for approved vocational programs.  
Only Project 412

3813* Local Directors. Revenue allocated for administration of vocational programs.  
Only Project 413

3819* Formula Operations. Revenue received in providing vocational training for students enrolled in approved vocational programs.  
Only Project 419, 433, 435

3820* Oklahoma Tuition Aid Grant (OTAG). Only Project 478

3830 BUSINESS AND INDUSTRY SERVICES. Revenue received to conduct career vocational education.

3832* Training for Industry Growth (TIG).  
Only Project 432

3833* Customized Industry or Government Entity Training. Revenue received for customized training designed for employees of one or a specific group of businesses or government entities.  
Only Project 431

3834* Training for Industries (TIPS).  
Only Project 434

3836* Bid Assistance Center. State revenue related to activities that assist business and industry in obtaining government contracts.  
Only Project 418

3837* Broker Agent (Manufacturing Alliance).  
Only Project 437

3838* Oklahoma Manufacturers’ Exchange.  
Only Project 438

3839* Rural Economic Development.  
Only Project 483

3840 SHORT—TERM ADULT TRAINING. Revenue received for adults and out-of-school youth that are not in a regularly prescribed program of studies. These monies are to develop skills and knowledge to meet various immediate and long range needs.

3841* Certified Nurse Aide II. Revenue intended to provide upgrade training for nurse aides.  
Only Project 441

3842* Construction Education Project.  
Only Project 442
FEDERAL SOURCES OF REVENUE. Revenue collected by the federal government and distributed to state and local educational agencies for the purpose of providing financial support for programs, projects, services, and activities which enhance educational opportunities for citizens. **CANNOT use Project 000, 299, 300 series**

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

4120* Federal Emergency Management Agency (FEMA). Funds received to provide major disaster assistance for replacing or repairing damaged or destroyed supplies, equipment, books, and for repairing minor damages to facilities. **Only Project 594, 799**

4130* Title VII—Impact Aid. Formula grants to provide financial assistance to local educational agencies upon which financial burdens are placed when the tax base of the district is reduced through the federal acquisition of real property or when a sudden and substantial increase in school attendance results from federal activities; for education of children residing on federal property or where parents are employed on federal property. (CFDA Number 84.041) **Only Project 591, 592, 593, 799 and Only Fund 11, 21**

4140* Title VI—Indian, Native Hawaiian, and Alaska Native Education. Revenue received to support the efforts to meet the unique educational and culturally related academic needs of American Indian students so that they can meet the challenging academic achievement standards they are expected to meet. (CFDA Number 84.060) **Only Project 561, 799**

4150* ROTC. Federal funds received directly by the LEA for reimbursement for a portion of the salaries of instructional and support staff for ROTC programs. **Only Project 770, 799**

4160 OPERATIONS.

4161* In-Lieu Tax Public Housing. Revenue to replace the loss of tax revenue resulting from property exempted from taxation. **Only Project 770, 799**

4162* Flood Control. Revenue received through the Flood Control Act of Congress 1941 to counties where flood control projects are located. One-fourth of all such funds received in the county are distributed to the school districts in the county on the basis of enumeration. (CFDA Number 12.112) **Only Project 770, 799**

4163* Forest Reserve Rentals. Revenue received from federal funds by LEAs on federally held forest properties within the LEA boundaries. (CFDA Number 10.665) **Only Project 770, 799**

4164* Sub-Marginal Lands. Revenue from the use of submarginal lands and certain other lands shall be apportioned as follows: Two-thirds of the revenue is apportioned to the affected school districts of the county in the direct ratio of the number of acres of such land within each school district to the total number of acres of lands which were purchased by the federal government under the provision of the Bankhead-Jones Farm Tenant Act. (CFDA Number 10.666) **Only Project 770, 799**

4165* Asbestos Abatement. Revenue received from federal funds for the purpose of inspecting, writing management plans, or abatement. **Only Project 770, 799**

4166* National Science Foundation. **Only Project 770, 799**

4170* Title I, Part H, School Dropout Prevention. Funds to provide for school dropout prevention and reentry and to raise academic achievement levels by providing grants that challenge all children to attain their highest academic potential; and ensure that all students have substantial and ongoing opportunities to attain their highest academic potential through schoolwide programs proven effective in school dropout prevention and reentry. (CFDA Number 84.360) **Only Project 770, 799**

L-13

7-1-21
INDIVIDUALS WITH DISABILITIES. Revenue to assure the effective education of disabled children.

4310* Individuals with Disabilities, P.L. 105-17, IDEA—PART B. Project grant revenue held in reserve by the State Department of Education for apportionment to districts to be used in priority areas for disabled children. (CFDA Number 84.027)
Only Project 613, 615, 621, 623, 625, 626, 627, 799

4340* Preschool Aged 3-5, P.L. 105-17 (SECTION 619), IDEA—PART B. Project grants for demonstration projects for disabled preschool children three through five years of age as of December 1 each year. (CFDA Number 84.173)
Only Project 641, 642, 799

4350* State Personnel Development Grant. (CFDA Number 84.323A)
Only Project 651, 799

EVERY STUDENT SUCCEEDS ACT (ESSA) OF 2015, CONTINUED.

TITLE IV—21ST CENTURY SCHOOLS.

4440 Part A, Safe and Drug-Free Schools and Communities. Grants to prevent violence in and around schools; prevent illegal use of alcohol, tobacco, and drugs. (CFDA Number 84.186)
Only Project 541, 546, 586, 786, 799

4442* Student Support and Academic Enrichment Program. Grants to improve student academic achievement by providing all students with access to a well-rounded education, improving school conditions for student learnings to support safe and healthy students, and improving the use of technology in order to advance digital literacy of all students. (CFDA # 84.424)
Project 551, 552

4443* Part B, 21st Century Community Learning Centers. Grants to establish or expand community learning centers that provide opportunities for academic enrichment, provide additional services and programs; and family literacy and related educational development. (CFDA Number 84.287)
Only Project 553, 554, 799

TITLE V—PROMOTING INFORMED PARENTAL CHOICE AND INNOVATIVE PROGRAMS.

4462* Part B, Public Charter Schools. Grants to provide financial assistance for the planning, program design, and initial implementation of charter schools. (CFDA Number 84.282)
Only Project 558, 799

4470* Title VI—Subpart 2, Rural and Low-Income School Program.
(CFDA Number 84.358B)
Only Project 587, 799

4480* Title IX—Education for the Homeless and Other Laws. Grants to ensure that homeless children and youth are afforded the same free, appropriate public education as provided to other children and youth; and ensure that such children and youth have an opportunity to meet the challenging student academic achievement standards to which all students are held. (CFDA Number 84.196)
Only Project 596, 799

GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH OTHER STATE AND INTERMEDIATE SOURCES.

4550* Johnson-O'Malley Program. Revenue received from the Bureau of Indian Affairs allocated for students verified as a tribal member or eligible for tribal membership and enrolled in the public schools. Funds are used for educational and supplemental programs. (CFDA Number 15.130) Only Project 563, 564, 799
4760* Fresh Fruit/Vegetable Program. (CFDA Number 10.582)
   Only Project 768
4770* Professional Standards for School Nutrition Employees.
   (CFDA Number 10.547)
4780* National School Lunch Program (NSLP) Equipment Assistance Grant.
   SDE pass through grant funds to purchase equipment to serve healthier meals
   that meet the updated meal patterns, with emphasis on serving more fruits
   and vegetables in school meals and improving food safety.
   (CFDA Number 10.579)
4790* Healthier US School Challenge (HUSSC). (CFDA Number 10.543)

4800 FEDERAL VOCATIONAL EDUCATION. Formula grants to extend, improve, and
   maintain programs of vocational education, to develop new programs, to furnish equal
   opportunity in vocational programs, and to enable youth in need of earnings to continue their
   education by providing part-time employment.

4815* CARES Act – Education Stabilization (HEERF) – Federal revenue related
   to emergency assistance to Post-Secondary students and Technology Center
   emergency relief due to the COVID-19 pandemic. (CFDA # 84.425E)
   (Career Tech Only).

4816 & 4817 - see below

4820 CARL D. PERKINS VOCATIONAL AND APPLIED TECHNOLOGY
   EDUCATION ACT.

   Revenue received from entitlement funds to provide specialized program
   services and activities for serving secondary disadvantaged and handicapped
   students. (CFDA Number 84.048)
   Only Project 421, 422, 423, 424, 426, 427, 429, 799

4830 BUSINESS AND INDUSTRY SERVICES. Revenue received to conduct career
   vocational education.

4836* Bid Assistance Center. Federal revenue related to activities that assist
   business and industry in obtaining government contracts.
   (CFDA Number 12.002)
   Only Project 436, 799

4847* Occupational Safety and Health Association Safety Training for Oil and
   Gas. (CFDA Number 17.502)
   Only Project 447, 799

4850* Workforce Investment Act (WIA), Discretionary. Funds for programs and
   services certified as WIA eligible to serve adult and out-of-school youth.
   (CFDA Number 17.250)
   Only Project 451, 799

4852* Temporary Assistance for Needy Families (TANF). Federal revenue
   intended to provide basic education and job training assistance.
   (CFDA Number 93.558)
   Only Project 452, 799

4867* Youth Offender Grant.
   Only Project 467, 799

4868* At-Risk Youth Grant. (CFDA Number 17.268)
   Only Project 468, 799

4816* Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (HEERF-2).
   Supplemental federal revenue related to emergency assistance provided to Post-Secondary students and
   Technology Center. emergency relief due to the COVID-19 pandemic. (CFDA Number 84.425)

4817* American Rescue Plan Act of 2021 (HEERF-3) - Supplemental federal revenue related to
   emergency assistance provided to Post-Secondary students and Technology Center emergency relief due to
   the COVID-19 pandemic. (CFDA Number 84.425)
5190* Miscellaneous Revenue Transferred.

5200* Revenue from School Funds Management Program. Revenue received as cash “drawdowns” used on a temporary basis by a school district during times of negative cash flow. In order to prevent overstating collections, the receipts for this kind of collection should be recorded under this classification only when the school district is a participant in a school funds management program. The repayment of these funds to the bank should be done by a treasurer’s check or wire transfer. Do not issue a warrant for the repayment.

5300* Insufficient Funds—Return Checks. To be used to correct revenue accounts due to checks returned for insufficient funds on school activity accounts and child nutrition program operations. This code must be cleared at the end of the fiscal year.

5600* Correcting Entry. To be used to correct revenue accounts due to refunds. Examples: Refund of current year’s expenditures, reclassification of original expenditures, and receipts for rebates. This code must have a zero balance at the end of the fiscal year.

5800* Charter Schools. Revenue received for per capita costs as provided by the district.

6000 BALANCE SHEET ACCOUNTS.

6100 CASH ACCOUNTS.

6110* Cash Forward. The amount derived from unappropriated revenue from the previous years (e.g., over collections and unanticipated income), and/or lapsed appropriations from previous years, (e.g., over collections and unanticipated income), and/or lapsed from other districts.

6130* Prior—Year Lapsed Appropriations. Unencumbered balance of expenditure appropriations from the prior years.

6140* Estopped Warrants by Statute. Warrants statutorily canceled. Warrants are legal tender for one fiscal year succeeding the fiscal year during which issued.

6200* Inter-fund Transfer. Amounts available from another fund which may not be repaid. Must be a zero balance at year end. Balance must be 0 at year end