

OKLAHOMA COST ACCOUNTING SYSTEM



OKLAHOMA
Education

CODED – Coding Obstacles Districts Encounter Daily
A Quick Reference Guide to Common Coding Situations for School Financial
Accounting Personnel

2026-2027 Fiscal Year

INTRODUCTION

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

In addition, the OCAS data is used to meet federal program compliance for Maintenance of Effort (Code of Federal Regulations 34, Part 299.5 – Every Student Succeeds Act and Part 300.203 – Special Education), Indirect Cost (Code of Federal Regulations 34, Part 75.561), and Excess Cost (Code of Federal Regulations 34, Part 300.16). This list increases each year. Therefore, clarity and accuracy in the reporting of the district data is imperative.

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

As we strive to provide ongoing training to local districts on the use of the OCAS system, we welcome your comments and suggestions. These open lines of communication keep our office abreast of your needs and help us to help all Oklahoma school districts. The Financial Accounting/OCAS contacts listed below may be reached by telephone or email.

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OKLAHOMA COST ACCOUNTING SYSTEM DEFINED

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

EXPENDITURES

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

REVENUE

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

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

ACTIVITY FUND

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

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

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

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

ACTIVITY FUND CODING QUESTIONS

What are the basic funding codes?

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

Fund: **60**
Project Reporting Codes: **8**** (801– 998 — assign your own number, it should roll to 800)
Program: **100** (For Instructional expenditures)
8** (Athletics [801– 899 — assign your own number, it should roll to 800])
9** (Nonathletic—[901– 999 — assign your own number, it should roll to 900])

Source of Revenue: **1810–1890** (Athletics)
1910–1990 (Activities)

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

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

Fund	Project	Function	Object	Program	Subject	Job Class	Operational Unit
60*	<u>XXX</u>	1000	192/193	<u>XXX</u>	<u>3300</u>	346	xxx

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

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

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

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

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

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

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

Which taxes are coded to an activity fund?

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

How do you track activity accounts by individual fundraisers?

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

How does a ‘general activity fund’ differ from an activity account?

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

What can be coded as instructional?

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

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

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

Underlined items will roll to the **bold** code

XXX = locally assigned

xxx = accredited site code

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

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

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

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

Do we pay Teachers' Retirement on gatekeepers?

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

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

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

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

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

How do I code advance travel payments?

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

Steps for Establishing Bond Funds

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

Example:

Fund 31:

Capital Improvements Bond Fund of 2025

Project 020: Reroof of Classroom Buildings and Administration Building

Project 021: New Gymnasium Floors at Elementary and High School

Project 022: New Windows at Elementary School

Fund 32:

Transportation Bond Fund of 2025

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

Revenue Coding

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

<i>Revenue</i>	<i>Source of Revenue Code</i>
Proceeds from Sale of Original Bonds (face/par value)	Source 5112
Accrued Interest on Bond Sales (interest received at sale of bond)	Source 1340
Interest Earnings (interest earned through investment)	Source 1310
Insurance Loss Recoveries (if item originally purchased from bond fund)	Source 1510

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

Expenditure Coding

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

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

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

1. Reroof buildings: 31-020-4720-450-000-0000-000-xxx
2. Replace flooring: 31-021-4720-450-000-0000-000-xxx
3. Replace windows: 31-022-4720-450-000-0000-000-xxx

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

xx-000-2314-310-000-0000-000-050 (miscellaneous)
xx-000-2511-337-000-0000-000-050 (agent's fee)

Any surplus remaining in bond funds (Fund 31-39) after the intended project or like projects have been completed shall be moved to the sinking fund (Fund 41). This action shall be taken by the board of education and recorded in the minutes of the board of education.

—REMINDER—

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

**SINKING FUND
REPAYING BOND DEBT**

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

Expenditures

Bond Principal
41-000-5100-831-000-0000-000-050

Bond Interest
41-000-5100-832-000-0000-000-050

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

—REMINDER—

ALL SINKING FUND TRANSACTIONS MUST BE RECORDED IN YOUR OCAS DATA.

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

CAPITAL EXPENDITURES

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

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

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

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

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

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

FUND TRANSFERS / FUND REIMBURSEMENTS

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

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

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

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

Underlined items will roll to the **bold** code

XXX = locally assigned

xxx = accredited site code

xx = appropriate fund

REMINDER:

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

Examples:

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

Expenditure: 60 XXX 5200 930 XXX 0000 000 xxx
Revenue: 11 XXX 5160 XXX xxx

Starting a petty cash account.

Expenditure: 11 XXX 5200 960 XXX 0000 000 xxx
Revenue: 60 XXX 5190 XXX xxx

Activity fund returning start up change from a basketball game.

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

INSUFFICIENT FUND CHECKS

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

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

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

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

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

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

Fund Project Source of Revenue Program Operational Unit
60 XXX 5300 XXX xxx +\$15
60 XXX **** XXX xxx -\$15
(****=Original Source of Revenue)

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

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

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

Underlined items will roll to the **bold** code

- XXX = locally assigned
- xxx = accredited site code
- xx = appropriate fund

INTERFUND TRANSFERS

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

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

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

22-385-6200-700-050	\$	-10,000
11-385-6200-700-050	\$	+10,000

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

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

REMINDER: You cannot transfer money from the General Fund into any other fund. The exception to this rule would be Redbud money that was deposited into the General Fund and can be transferred via board approval to the Building Fund.

MEDICAID REIMBURSEMENT

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

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

Revenue

Reimbursement revenue received from the OHCA:

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

Underlined items will roll to the **bold** code

XXX = locally assigned

xxx = accredited site code

xx = appropriate fund

Expenditures

Reclassing

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

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

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

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

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

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

If encumbered in the same fiscal year:	If encumbered in the next fiscal year:
11-698-5600-930-239-0000-000-050	11-698-8100-890-239-0000-000-050

REFUNDS RECEIVED BY THE DISTRICT (Correcting Entries)

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

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

Expenditure: 11-000-2620-736-000-0000-xxx \$2,500
(If the heat pump was installed by a contractor, the object would have been 450.)

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

Revenue: 11-000-5600-000-xxx \$250

The encumbrance clerk must now decrease the original cost of the heat pump purchase.

Expenditure: 11-000-2620-736-000-0000-xxx \$2,250
11-000-5600-930-000-0000-xxx \$250

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

xxx = accredited site code

OCAS CODING INDEX

Expenditures

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Alarm System		
Installation (contract service)	4720	450
Repair (contract service)	2660	439
Architect Fees (Preliminary)	4400	332
(Note: Preliminary bond costs can be paid from General Fund; otherwise, Building fund only unless approved by State Board of Education per 70 O.S. §1-118)		
Appraiser	2544	337
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(Required under No Child Left Behind – Not employee reimbursement)		
Attorney Fees and AG's Opinion on Bond Issues)	2317	350 Series
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xxxx = appropriate function code

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(Note: If workers' compensation is paid on a prepayment basis, redistribution must be completed at the end of the fiscal year.)		
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- owned by certified employee	xxxx	115
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(Note: Building or Bond fund only unless approved by State Board of Education per 70 O.S. §1-118)		

xxxx = appropriate function code

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Food or Milk Purchases for Student Meals	3150	630
Food or Milk Purchases for Adult and Contract Meals	3155	630
Food Service Management Company	xxxx	570
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(<\$10,000)	3140	650 Series
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Postage	3140	530
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Same fiscal year	5600	930
Next fiscal year	3190	890
Supplies (nonedible from vendor or warehouse)	3140	617
Cheerleading		
Camp Fees		
Curriculum Credit Allowed	1000	810
Noncredit -- Activity Fund Only	2199	810
Chief Financial Officer (CFO) – Job Class 107	2511	xxx
Chief Operations Officer (COO) – Job Class 107	2340	xxx
Choreographer (music department/band - contract service)	1000	320
Claims Against School		
Attorney Fees	2317	350 Series
Due Process Settlement (judgment rendered) Fund 41 only	5100	820
Tort Liability (judgment rendered/insurance company to make payment) Fund 84 only	7500	820

xxxx = appropriate function code

Classroom Supplies (general/miscellaneous)	1000	619
Cleaning & Sanitation Supplies	2620	618
Clinician (contract service)	2132	336
College Tuition Reimbursement		
Instructional		
Certified Staff	2213	115
Noncertified Staff	2213	125
Non-Instructional		
Certified Staff	2573	115
Noncertified Staff	2573	125
Clothing (Staff)		
Certified	xxxx	115
Noncertified	xxxx	125
Computers (Chromebooks and iPads)	xxxx	653
Copier		
Products (toner, ink, etc.)	xxxx	611
Purchase (>\$10,000)	xxxx	736
(<\$10,000)	xxxx	656
Interest on Lease Purchase	xxxx	834
Repair	2640	436
Copyright Fees	1000	810
Crossing Guard	2670	120
-D-		
Decorations		
Curriculum credit	1000	682
Noncredit (Activity Fund only)	2199	682
Defibrillator	2574	656
Delivery Charges (separate from purchase price)	xxxx	810
Disc Jockey	2199	346
Donations (Activity Fund Only)	3300	881
Drug Dog		
Animal Training	2660	337
Food / Supplies	2660	619
License or Certificate Fees	2660	810
Drug testing		
In-House Testing	2574	614
Contracted Services	2574	336
Employment	2571	336
Student	2199	336

xxxx = appropriate function code

-E-

E-books

Books (not textbooks)	xxxx	641
Textbooks		
State Adopted	1000	643
Nonstate Adopted	1000	644
Election Expenses	2314	310
Engineer (for construction)		
Safe Rooms / Storm Shelters	4610	334
All Other New Construction	4620	334
(Note: Building or Bond fund only unless approved by State Board of Education per 70 O.S. §1-118)		
Encumbrance Clerk (Job Class 601)	2511	120
Equipment		
Purchase (>\$10,000)	xxxx	730 Series
(<10,000)	xxxx	650 Series

-F-

Fencing	2630 or 4300	710
Field Trip Admission		
Curriculum Credit	1000	810
Noncredit (Activity Fund only)	2199	810
Flowers (For Staff Members – Activity Fund only)	2575	682

-G-

Game Contracts		
Curriculum Credit	1000	850
Noncredit	2199	850
Game Officials		
Curriculum Credit		
Contracted Services	1000	343
District Employee	1000	192 or 193
Gate Workers		
Curriculum Credit	1000	192 or 193
Noncredit (Activity Fund only)	2199	192 or 193
Gloves		
Classroom	1000	616
Janitorial Staff	2620	616
Cafeteria Staff	3140	616

xxxx = appropriate function code

Graduation Expenses		
Faculty/Administration Regalia	2490	682
Flowers or Decorations	2490	682
Speakers	2199	320
Diplomas	1000	682
Grant Overseer	2330	310
Grant Writers (not district employee)	2541	310
Greenhouse	4630	720
Grow Your Own Educator		
College Tuition Reimbursement		
Instructional		
Certified Staff	2213	115
Noncertified Staff	2213	125
Non-Instructional		
Certified Staff	2573	115
Noncertified Staff	2573	125
-H-		
HVAC (Outside Contractor)	2620	450
Health Physicals		
Paid by District	2574	336
Paid by Certified Employee	xxxx	115
Paid by Noncertified Employee	xxxx	125
Hotspots (Distance Learning)	1000	653
-I-		
Insurance Premiums (other than health)		
Buses	2720	524
Driver Education and Vocational Agriculture Vehicles	1000	521
Fleet Insurance		
(All vehicles other than buses, drivers ed, or vocational agriculture)	2650	521
Liability	2319	522
Property	2620	523
Workers' Compensation (prepayment only)	5300	290
At end of year, redistribute workers' compensation		
payment to function of salary. See Benefits.		
Instructional Materials and Supplies	1000	681
Interest		
Cash Management Funds	2511	833
Nonpayable Warrants (within one year)	2511	833
Lease Purchase (use function for which it will be used)	xxxx	834
Internet Fee	2620	530

xxxx = appropriate function code

-J-

-K-

Keys	2620	618
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-L-

Land purchase	4200	710
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(Note: Building or Bond fund only unless approved by
State Board of Education per 70 O.S. §1-118)

Land Rental	2630	443
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Landscaping

Maintenance

Contracted Services	2630	434
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District Employee	2630	xxx
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Major Project

Contracted Services	4300	450
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District Employees	4300	xxx
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Late Payment Charge	2511	810
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Lease Purchase Interest	xxxx	834
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LIFT – High Impact Tutoring Grant	xxxx	342
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Lighting

Installed by Staff	2630 or 4300	710
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Installed by Outside Contractor	2630 or 4300	450
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-M-

Maintenance Expenses

Contracted Services:

Asphalt	2630	450
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Concrete	2630	450
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Custodial Services for Buildings and Grounds	2620	450
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Electrical Services	2620	450
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Fire Extinguisher Service	2620	439
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Roof Repair	2620	450
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Waste Disposal Services	2620	420
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Carpet	2620	450
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Telephone	2620	530
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Custodial Equipment (sweepers, buffers, etc., >\$10,000)	2620	736
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Custodial Supplies	2620	618
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Maintenance Expenses

Equipment Care (purchase of parts for repair)	2640	618 or 650 Series
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Equipment Repair (contracted services)	2640	439
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Equipment Purchase (<\$10,000)	2620	650 Series
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xxxx = appropriate function code

Grounds Care Equipment (mowers, etc., >\$10,000)	2630	736
General/Miscellaneous Supplies	2620	618
Mask (Protective)		
Classroom	1000	616
Janitorial Staff	2620	616
Cafeteria Staff	3140	616
Media Expenses		
Audiovisual		
Equipment Purchase (>\$10,000)	2220	732
(<\$10,000)	2220	652
Media Expenses		
Equipment Repair	2640	439
Supplies (batteries, bulbs, audio/videotapes)	2220	615
Medicaid Reimbursement		
Same Fiscal Year	5600	930
Next Fiscal Year	8100	890
Mentor Teacher	2212	170
Metal Detectors	2660	xxx
Mileage Reimbursement (Staff – not overnight)	xxxx	196
Music (sheet)	1000	619
-N-		
Newspaper Publication – Estimate of Needs	2319	540
Notary Dues	2511	810
Notary Bond	2511	529
-O-		
Oklahoma Parents as Teachers		
Certified Teacher	2194	110
-P-		
Periodicals (includes professional publications)	xxxx	642
Petty Cash	5200	960
Physical (staff)	2574	336
PikePass (Turnpike Fees)	2720	810
Piano Tuning	1000	337
Playground Equipment	4300	710
Portable Buildings	4630	720
Postage	2620	530
Prom Rentals	2199	440 Series
Publication Department Expenses		
Equipment Purchase		
Less than \$10,000	2530	656
More than \$10,000	2530	730 Series

xxxx = appropriate function code

General Supplies (ink toner, paper, etc.)	2530	611
Maintenance Agreements on Equipment	2640	439
-Q-		
-R-		
Registration for Meetings		
Instructional Staff	2213	860
Noninstructional Staff	2573	860
Child Nutrition Staff	3180	860
Refunds		
Prior Year Revenue	xxxx	890
Restricted (federal or state money)	xxxx	930
Unrestricted (local money)	xxxx	930
Remodel/Renovation (noncapital only in general fund)		
Building Improvements (contracted service)		
Retrofitting Existing Structures	4710	450
(i.e., installing air-conditioning systems, plumbing services, roofing, telephone systems)		
All Other Building Improvement Services	4720	450
Report Cards (student evaluation)	2240	614
Resale Items		
Fundraiser	3200	670
Non-Fundraiser	3200	660
Rural Literacy Acceleration Initiative Grant	343	xxx
-S-		
Sanitization Equipment	2620	420
Scholarships (activity, endowment, or gift fund)	2199	880
Smoke Detectors		
Less than \$10,000	2670	651
More than \$10,000	2670	731
Security Guard		
District Employee	2660	120
Contract Services	2660	344
Security Camera	2660	651
Software (purchases and subscriptions)		
Interactive		
Less than \$10,000	xxxx	653
More than \$10,000	xxxx	734
Reference	xxxx	530
Website	2580	530
Soil Testing	2630 or 4300	810

xxxx = appropriate function code

Special Education – Director		
Contracted	2330	310
District Employee (Job Class 108)	2330	110 or 120
Staff Evaluation	2410	653
Stipends		
Certified	xxxx	170
Noncertified	xxxx	180
Student Handbook (Policy and Procedures)	2530	550
Staff Development		
Registration/Tuition		
Instructional	2213	860
Non-Instructional	2573	860
Stipend		
Certified		
Instructional	2213	170
Non-Instructional	2573	170
Support		
Instructional	2213	180
Non-Instructional	2573	180
Travel		
Instructional	2213	580
Non-Instructional	2573	580
Storage Building		
Purchase	4620	720
Rental	2620	443
Student Travel/Transportation		
Reimbursement to Another LEA	2720	511
Reimbursement to Outside Agency or Person	2720	513
Lodging	2720	515
Meals	2720	516
Superintendent		
Housing	2321	199
Vehicle	2321	196
Cell Phone - owned by school	2321	530
- owned by individual	2321	115
Surety Bonds		
Activity Fund Custodian	2511	525
Encumbrance Clerk	2511	525
Minutes Clerk	2312	525
Superintendent	2321	525
Treasurer	2313	525

xxxx = appropriate function code

-T-

Technology Services		
Administrative	2580	xxx
Instructional	2230	xxx
Textbooks		
State Adopted	1000	643
Non-State Adopted	1000	644
Tournament Contracts (athletic)	1000 or 2199	850
Traffic Cones	2670	618
Transfer Tuition	1000	560 Series
Trash Cans		
Inside	2620	651
Outside	2630	651
Treasurer		
District Employee	2313	110 or 120
Contract	2313	310
Truant Officer		
District employee	2112	120
Contract	2112	337
Turnpike Fee	2720	810

-U-

Uniforms		
Purchase		
Less than \$10,000		
Band	1000	657
Child Nutrition Program	3140	657
Custodian	2620	657
Athletic (curriculum credit allowed)	1000	657
More than \$10,000		
Band	1000	737
Child Nutrition Program	3140	737
Custodian	2620	737
Athletic (curriculum credit allowed)	1000	737
Cleaning	xxxx	420

- V-

Vehicle Purchase		
Buses	2720	762
Driver Education	1000	760 Series
Maintenance Director	2650	760 Series
Other Maintenance Vehicles (tractors, trucks, vans)	2650	760 Series
Other Warehouse Vehicles (trucks, mail van)	2650	760 Series

xxxx = appropriate function code

Superintendent, Deputy, Assistant	2650	760 Series
Transportation Director	2650	760 Series
Vocational-Agriculture	1000	760 Series
Warehouse Director	2650	760 Series
Vehicle Maintenance (not student transportation vehicles)	2650	435

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

Vehicle Maintenance (student transportation vehicles)		
Gasoline	2740	625
Diesel	2740	623
Parts for Repair & Maintenance (includes glass, mirrors, oil, tires)	2740	612
Realignment	2740	435
Replacement of Glass (contract service)	2740	435
Replacement of Motors	2740	435
Safety Inspection Stickers	2740	810
Seat Repair	2740	435

-W-

Workbooks		
State Adopted	1000	643
Non-State Adopted	1000	645

-X-

-Y-

-Z-

OCAS CODING INDEX

Revenue

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

	Project Code	Source of Revenue
-A-		
Accelerate Regional Tutoring Initiative	716	4689
Ad Valorem (Current Year)	000	1110
Ad Valorem (All Prior/Previous Years)	000	1120
Additional Homestead Reimbursement (Double Homestead)	000	3610
Admissions (Athletics)		
Activity Fund	800 or xxx	1810
General Fund	000	1810
Admissions (Student Activities)		
Activity Fund	800 or xxx	1910
General Fund	000	1910
Adult Education		
Local Tuition and Fees	000	1210 Series
Matching (from State Legislature)	319	3430
Basic (CFDA #84.002)	731	4611
English Literacy/Civics (CFDA #84.002)	732	4611
Workforce Investment Act (CFDA #17.255)	454	4616
Rehabilitation Services (CFDA #84.126)	456	4617
Rural Health (CFDA #93.241)	457	4618
Advance Placement		
Materials, Course Implementation	366	3470
Equipment/Materials Purchase	368	3470
Incentive	369	3470
Vertical Team Grant	396	3470
Alternative and High Challenge Education		
Alternative Education Grants	388	3310
Transfer Fees from other LEAs	000	1246
American Rescue Plan (ARP ESSER III)	795	4689
American Rescue Plan (ARP ESSER III) Instructional Materials	720	4689
American Rescue Plan (ARP ESSER III) – Elementary and Secondary School Emergency Relief Fund – Homeless I	796	4689
American Rescue Plan (ARP ESSER III) – Elementary and Secondary School Emergency Relief Fund – Homeless II	797	4689
American Rescue Plan (ARP ESSER) – State	798	4689

xxx = local district assigned project code

Arts Council Grant (State)	337	3690
Athletics		
Admissions		
Activity Fund	800 or xxx	1810
General Fund	000	1810
Advertising/Programs		
Activity Fund	800 or xxx	1820
General Fund	000	1820
Concessions		
	800 or xxx	1830
Dues/Membership		
Activity Fund	800 or xxx	1840
General Fund	000	1840
Fees, Penalties, Fines		
Activity Fund	800 or xxx	1850
General Fund	000	1850
Game Contracts and Guarantees		
	800 or xxx	1860
State Play-Offs Revenue		
	800 or xxx	1870
Supplies and Materials Sold to Students		
Activity Fund	800 or xxx	1880
General Fund	000	1880
-B-		
Bereavement Leave	378	3441
Bonds		
Interest	000	1310
Premium on Bonds Sold	000	5111
Accrued Interest on Bond Sales	000	1340
Proceeds from Sale of Original Bonds	000	5112
Bookstore		
Student - Sponsored		
Activity Fund	800 or xxx	1980
School - Sponsored		
General Fund	000	1450
-C-		
Cellphone Free Schools Grant	xxx	3190
Child Nutrition		
Daily – Activity Fund		
Student Lunches, Breakfasts, A la Carte, or Special Milk Program	800 or xxx	1710
Adult Meals	800 or xxx	1730
A la Carte or Catering	800 or xxx	1720
Other CN Revenue (Gifts/donations, rebates)	800 or xxx	1790
Daily – General Fund or Child Nutrition Fund		
Student Lunches, Breakfasts, A la Carte, or Special Milk Program	000	1710
Adult Meals	000	1730

xxx = local district assigned project code

A la Carte or Catering	000	1720
Contract Meals	000	1760
Other CN Revenue (Gifts/donations, rebates)	000	1790
Emergency Operational Cost Reimbursement		
Child and Adult Care Food Program	761	4704
School Breakfast Program and National School Lunch Program	762	4705
Federal Sources		
Local Food for Schools	xxx	1790
Farm to School	758	4707
Lunches	763	4710
Breakfasts	764	4720
Special Milk Program	765	4730
Summer Food Program	766	4740
Fresh Fruits and Vegetable Program	768	4760
Child & Adult Care Food Program	769	4750
State Sources		
Reimbursement	385	3710
Matching	385	3720
Classroom Learning & School Supplies (CLASS)	389	3690
Commissions		
Activity Fund	800 or xxx	1460
General Fund	000	1460
Comprehensive Literacy State Development Program	539	4251
Concession Sales (Student Activities)	800 or xxx	1920
County 4-Mill Ad Valorem		
Implement Tax	000	2100
Manufacturing Tax	000	2100
In-Lieu Of	000	2100
Protest Tax	000	2100
County Apportionment (Mortgage Tax)	000	2200
Custodian Services & Utilities	000	1570
-D-		
Damages to School Property	000	1530
Dividends on Insurance Policies	000	1320
Donations Received		
From Private Sources	000	1610
From Native American Tribes	000	1610
From OERB	000	1690
For Child Nutrition Meal Accounts (Fund 11, Program 700)	000	1790
For Activity Fund	800 or xxx	1970
All Other Donations	000	1610
Double Homestead	000	3610

xxx = local district assigned project code

Drivers Education		
State Reimbursement	317	3440
Student Paid Tuition	000 or xxx	1290
-E-		
Education Flexible Benefit Allowance		
In-Lieu of Benefit (certified)	331	3250
In-Lieu of Benefit (noncertified)	332	3250
Insurance Premium (certified personnel)	334	3250
Insurance Premium (noncertified personnel)	335	3250
ESSERF/CARES Act I – 10% Set Aside (Governor) – Program 438	789	4689
-F-		
Farm Implement Tax +Stamp	000	3160
Federal Emergency Management Agency (FEMA)	594	4120
Flood Control	770 Series	4162
Forest Reserve Rentals (Bureau of Land Management)	770 Series	4163
Foundation and Salary Incentive Aid	000	3210
G-		
Gross Production (Oklahoma Tax Commission)	000	3110
Grow Your Own Educator Program	303	3416
-H-		
Homestead Reimbursement (Double)	000	3610
-I-		
Impact Aid (Title VII, CFDA #84.041)		
Basic (Fund 11 or 21)	591	4130
Disabled (Special Education Add-on) (Fund 11)	592	4130
Buildings (Section 8007) (Fund 21)	593	4130
In-Lieu Taxes		
Local	000	1130
Public Housing (Federal)	770 Series	4161
Indian Education (Title VI, CFDA #84.060)	561	4140
Inspired To Teach Incentive	305	3413
Insufficient Funds Check	See Page 12	
Insurance Loss Recoveries	000	1510
Interest on Investments or Bank Accounts		
Activity Fund	800 or xxx	1310
All other Funds	000	1310
Interest on Taxes	000	1350

xxx = local district assigned project code

-J-		
Job Training – OJT (CFDA #84.126)	456	4617
Johnson O’Malley (CFDA #15.130)	563 or 564	4550

-K-

-L-		
Lost Textbooks	000	1540

-M-

Maternity Leave	377	3437
Media Services	000	1560
Medicaid Reimbursement (CFDA #93.778)	698	4580
Portion to Be Returned	698	5600
Mentorship, Extra Duty, Supplies, Equipment	696	4580
Mobile Homes/Manufactured Houses		
Moved Into District	000	1110
Yearly Tag	000	1130
First Time Purchase and Tag	000	3150
Motor Vehicle Collections	000	3120

-N-

-O-		
Oklahoma Energy Resource Board (OERB) Grants	xxx	1690
Oklahoma Pathways to Partnership	783	4689
OKMTSS Implementation – Stipend	619	4310

-P-

Petty Cash		
Start up (Activity Fund)	800 or xxx	5190
Close out (General Fund)	000	5130
Presidential Fitness Grant (Equipment & Prof Dev)	694	4580
Professional Development		
Contracts	314	3411
Stipend	316	3411
Program of Parent Education	338	3570
Project LIFT – High Impact Tutoring	342	3651
Project Respect – Mental Health	789	4689

-Q-

-R-		
Reapportionment (Prior Year Ad Valorem)	000	1120

xxx = local district assigned project code

Rental of Facilities		
Activity Fund	800 or xxx	1410
General Fund	000	1410
Rental of Property Other Than Facilities		
Activity Fund	800 or xxx	1420
General Fund	000	1420
Resale		
Carpentry House	000	1491
Program Live/Work	000	1492
Industry Training	000	1493
Resale of Property Fund Distribution (County)	000	2300
Rural Electric Cooperative Tax (REA-OK Tax Commission)	000	3130
Rural Literacy Acceleration Initiative Grant	343	3652
-S-		
School Based Service Grant	695	4580
School Dropout Prevention (Title I, Part H, CFDA #84.360)	770 Series	4170
Special Education		
IDEA-B (CFDA #84.027)		
Behavioral Support	611	4310
Flow-Through	621	4310
Early Intervening Services	623	4310
Flow-Through, P.L. 108-446, IDEA Part-B, Private Schools	625	4310
Preschool, P.L. 105-17 (CFDA #84.173)		
Basic	641	4340
Personnel Development	651	4340
Head Start Funds to Schools	691	4560
State Arts Council	337	3690
State Land Reimbursement	000	3620
State School Land Earnings	000	3140
Strong Readers	367	3415
Student Activity Funds:		
Admissions	800 or xxx	1910
Concessions	800 or xxx	1920
Merchandise Sold (except student store)	800 or xxx	1950
Activity Tickets (gym use, etc.)	800 or xxx	1960
Clubs/Organizations Dues	800 or xxx	1970
Donations	800 or xxx	1970
Student Store	800 or xxx	1980
Other Receipts	800 or xxx	1990
-T-		
Teacher Empowerment	375	3438
Textbooks	333	3420

xxx = local district assigned project code

Title I		
Part A (CFDA #84.010)		
Basic	511	4210
School Support	515	4210
Supplemental School Improvement Grants	516	4210
Title 1, Part A, Subpart 2 – Neglected, LEAs	518	4210
Part C (CFDA #84.011)		
Migrant Education	521	4230
Part D (CFDA #84.013)		
Neglected, Delinquent, IASA	531	4230
Local Delinquent	532	4230
Part H (CFDA #84.360)		
School Dropout Prevention	770 Series	4170
Title II, Highly Qualified Teachers and Principals		
Part A, Training and Recruiting (CFDA #84.367)	541	4271
ESSER III, Mathematics and Science (CFDA #84.366)	542	4273
Title III, Language Instruction		
Part A (CFDA #84.365)		
Immigrant Education	571	4281
English Language Acquisition	572	4281
Title IV, 21st Century Schools		
Part B, Community Learning Centers (CFDA #84.287)	553	4443
Tutor, Reading	717	4689
Title V, Rural Education Initiative		
Part B, REAP (Use appropriate source on payment voucher)	586	
Part B, Subpart 1, Small Rural School Achievement Program	588	4180
Part B, Subpart 2, Rural and Low-Income (CFDA #84.358B)	587	4470
Title VI (See Indian Education)		
Title VII (See Impact Aid)		
Title IX, Part A, Homeless Children and Youth (CFDA #84.196)	596	4480
Tobacco Use Prevention and Cessation Program	397	3650
Tribal Car Tags	xxx	1610
Tribal Grants (STEM)	xxx	1690
TSET Grant, High Quality Instruction, Health & Physical Education	340	3650
-U-		
-V-		
Vehicle Tax Stamp	000	3150
Vocational Rehabilitation (School-To-Work) (CFDA #84.126)	456	4617
-W-		

xxx = local district assigned project code

-X-

-Y-

-Z-