

Chart of Accounts and Standard Operating Procedures for Oklahoma Counties



Prepared by
Oklahoma State Auditor and Inspector
and
County Training Program

November 1, 2022

74 O.S. § 212.1

The State Auditor and Inspector, or his designee, shall advise county officers on procedural and technical matters relating to accounting and budget procedures. It shall be the duty of the county officers with notice of such advice to follow the instructions or advice of the State Auditor and Inspector until relieved of such duty by a court of competent jurisdiction or until the Supreme Court shall hold otherwise.

74 O.S. § 214 - Uniform Systems of Bookkeeping

The State Auditor and Inspector shall prescribe a uniform system of bookkeeping for the use of all county officials to afford a suitable check upon their mutual acts and ensure a thorough inspection, and to ensure the safety of the state and county funds. He shall have full authority to prescribe a system of bookkeeping for all county officers which shall be in accordance with generally accepted accounting principles, as applied to governmental units, except when in conflict with Oklahoma Statutes, and when necessary instruct or cause to be instructed the state and county officers in the proper mode of keeping the accounts. Provided however, when a conflict with Oklahoma Statutes arises concerning accounting systems for those counties utilizing electronic data processing, the county may request in writing that the State Auditor and Inspector approve an alternate accounting procedure. The State Auditor and Inspector shall have the authority to approve or disapprove such requests. Annually, the State Auditor and Inspector shall provide a report of those counties requesting alternate accounting systems to the Speaker of the House of Representatives and the President Pro Tempore of the Senate. The State Auditor and Inspector shall not change any accounting systems or procedures during the last year of his term of office that would have an impact on the ability of any independent licensed public accountant to provide auditing services to such officers. He shall make a thorough examination of the books, accounts and vouchers of such officers, ascertaining in detail the various items of receipts and expenditures. He shall report to the Governor the refusal or neglect of any state or county officer to obey his instruction. He shall make a report of the result of his examination, which shall be filed in the Office of the State Auditor and Inspector, as well as any failure of duty by any financial officers, and the Governor may cause the result of such examination to be published. Provided, that no county officer shall be required to discard any books or supplies on hand.

Table of Contents

	<u>Page</u>
Introduction.....	I - V
Timeline.....	1
Chapter 2.2 County Assigned Numbers.....	2
Chapter 2.3 County Functions.....	3
Chapter 2.4 County Funds.....	4
Chapter 2.5 County Departments.....	17
Chapter 2.6 Account Types.....	23
Chapter 3.10 Revenue Sources.....	24
Chapter 3.11 Personnel Expense Codes.....	35
Chapter 3.12 Maintenance & Operation Expense Codes.....	36
Chapter 3.13 Capital Outlay Expense Codes.....	38
Chapter 3.14 Debt Expense Codes.....	39
Chapter 3.15 Intergovernmental Codes.....	40
Definitions.....	41
Standard Operating Procedures.....	45
SOP #1 – Grant Award.....	52
SOP #2 – Grant Option A – Reimbursement.....	53
SOP# #2 – Grant Option B – Interfund Loan.....	54
SOP #3 – Grant/Projects Reimbursements General Fund.....	55
SOP #4 – Emergency Transportation Revolving Fund (ETR).....	56
SOP #5 – Sales Tax for Trust Debt Payments.....	57
SOP #5-A – Public Authority Funds.....	58
SOP #6 – Donations to County.....	59
SOP #7 – Sales Tax – Cash Fund.....	60
SOP #8 – Sales Tax – General Fund.....	61
SOP #8-A – Sales Tax – Unrestricted General Revenue.....	62

SOP #9 – Estray Animals	63
SOP #10 – Closing Out Funds	64
SOP #11 – Correcting Appropriation Errors	65
SOP #12 – Correction Apportionment to County Funds	66
SOP #13 – Use Tax Apportionment	67
SOP #14 – Change Fund	68
SOP #15 – Property Insurance Reimbursements	69
SOP #16 – Single Grant Revolving Fund	70
SOP #17 – Resale Surplus Apportionments	71
SOP #18 – Resale Expenses for Upkeep of County Properties	72
SOP #19 – Fire Management Assistant Grant	73
SOP #20 – Banking Fees	74
SOP #21 – Rainy Day Fund (revised)	75
SOP #22 – Capital Reserve Fund (revised)	76
SOP #23 – Drug Court -	77
SOP 24 - Drug Court- Contracting Services.....	78

Introduction

The financial management processes of county governments vary; but in each county, resources are used generally to provide for the health, safety, and general welfare of the citizens. County governments in Oklahoma collectively spend millions of dollars each year for these various functional activities.

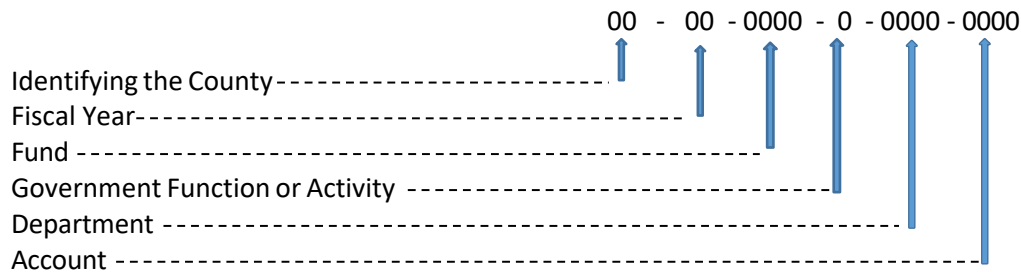
The goal involved in the preparation of this Manual is to inform, instruct, and to set guidelines for the use of the uniform system of accounting for Oklahoma counties. The material contained in this Manual is organized so that the material can be supplemented as time and usage direct. The State Auditor welcomes any comments or suggestions that the user of this Manual would care to submit about the material contained herein.

This manual is issued by the State Auditor and Inspector of Oklahoma to the county officials and others to acquaint them with the Chart of Accounts to be used in Oklahoma Counties. It will be the responsibility of the manual holders to maintain an up-to-date copy for references.

Explanation

The Chart of Accounts becomes a framework for the systematic reporting and accounting for county government transactions. The classification and coding structure becomes an effective system only if used throughout the budgeting, accounting, and reporting cycles.

MAJOR COMPONENTS OF THE CODE STRUCTURE



Identifying Number

The county number is a number in the coding structure which signifies the governmental unit. As a practical matter, the county identification number will be useful in auditing multiple counties.

Fiscal Year

The fiscal year is a number in the coding structure which is designed to allow for parallel accounting during a transition from one fiscal year to the next. Fiscal year designation is necessary for those transaction which are automated and/or capable of processing accounting information related to more than one accounting period. (Example: Paying purchase order from prior FY in current year.) The fiscal year is defined as the last two digits of the calendar year in which the fiscal year ends.

Fund

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts which records cash and other resources together with all related receipts, disbursements, liabilities and unobligated balance.

The code structure for identification of funds is a four position numeric series. The four-digit number is able to provide the flexibility needed to handle the many special funds used by counties. The classification of county funds uses the standard classes of funds as recommended in the GAAFR¹ for governmental accounting systems. The fund code is arranged so that funds of the same general type are grouped within a specific set of numbers.

x		xxxx	
0	General		GENERAL FUND: The fund is used to account for all financial resources, except those required to be accounted for in another fund. Usually tax supported activities
1	Special	1100-1999	A fund is used to 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. The uses and limitations of each Special Revenue Fund are specified by the legal authority creating it, and the resources of a given Special Revenue Fund generally cannot be diverted to other uses.
2	Capital Projects	2000-2999	A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).
3	Debt Service	3000-3999	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a <i>SINKING FUND</i> .
4	Special Assessments	4000-4999	The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.
5	Enterprise	5000-5999	A fund established to account for operations financed and operated in a manner similar to private business enterprises.
6	Internal Service	6000-6999	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.
7	Trust and Agency	7000-7999	Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other fund.
8	General Fixed Assets	8000-8999	
9	General long Term Debt	9000-9999	

¹ GAAFR is the Governmental Accounting, Auditing and Financial Reporting Requirements

Example:

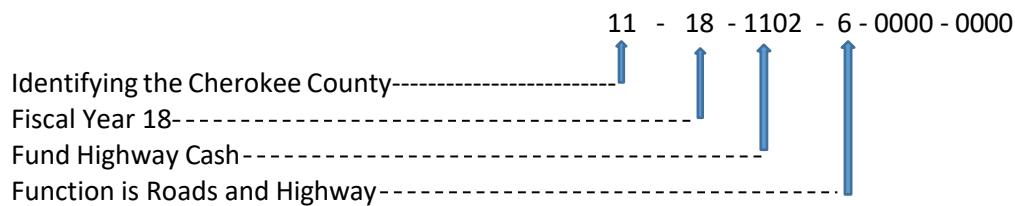


Function

The function classification is a one-digit placing in the coding structure that recognizes the major responsibilities of county government. The classification groups related Funds/Departments aimed at accomplishing a major services or program for which a government is responsible (for example, sheriff, fire and emergency management are classified as #2, public safety). See Chapter 2.4.

0	Non Function		
1	General Government		
2	Public Safety		
3	health and Welfare		
4	Culture and Recreation		
5	Education		
6	Roads and Highway		
7	Debt Service		
8	Economic Development		
9	Interest on Long Term Debt		

Example:

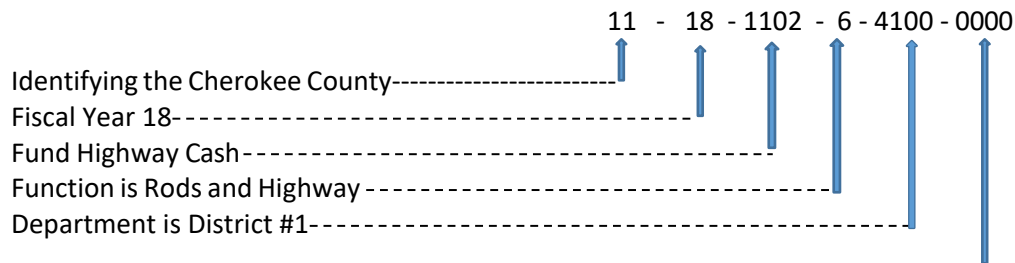


Department

The department/program number is a number in the coding structure which identifies the smallest organization unit for which budget and accounting information is to be processed and measured. The

originating department/program of a transaction is responsible for assigning the appropriate department/program number. The first 2 digits identify the department, and the last two positions are for optional use by the county to establish a program. See Chapter 2.5.

Example:



Account

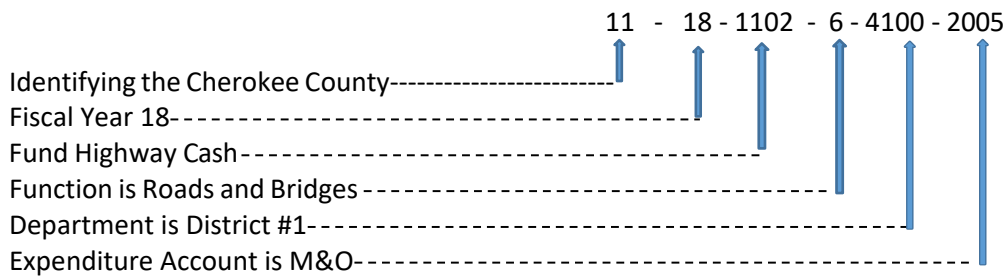
The account number is a four-digit number in the coding structure which identifies the classification of an accounting entry. The first number identifies the account type the following three numbers identify the detail.

Example: All maintenance and operation expenditures begin with the “2”. The expenditures codes allow the user to identify and separate expenditures in detail, or simply have one M&O for all expenditure. All revenue codes will begin with the number “9”.

Account Number	Account Type	
Assets and Other Debits		Used when reporting Financials and are not currently a part of the account structure
0100-0199	Current Assets	
0201-0299	Fixed Assets	
0301-0399	Other Debits	
0401-0499	Reserved for County Individual	
	Requirements - Assets and other Debits	
Liabilities and Other Credits		Used when reporting Financials and are not currently a part of the account structure
0501-0599	Current Liabilities	

Account Number	Account Type	
0601-0699	Long-Term Liabilities	
0701-0799	Other Credits	
0801-0899	Reserved for County Individual	
	Requirements - Liabilities and Other Credits	
Expenditures		
1001-1999	Personnel Services	see 3.11 for more detail
2001-3999	Maintenance & Operations	See 3.12 for more detail
4001-4999	Capital Outlay	See 3.13 for more detail
5001-5999	Debt Service	See 3.14 for more detail
6001-6999	Intergovernmental	See 3.15 for more detail
Revenues		
9000-0900	Ad Valorem Tax, Interest, Income, Mortgage Tax, Individual Redemption	See 3.10 for detail
9100-9199	Charges for Services (Local)	See 3.10 for detail
9200-9299	Intergovernmental Revenues (State)	See 3.10 for detail
9300-9399	Other Intergovernmental Revenues (Federal)	See 3.10 for detail
9400-9499	Miscellaneous Revenue	See 3.10 for detail
9500-9599	Other Revenues	See 3.10 for detail

Example:



Summary

This is a “living” document and will be subject to changes as laws change providing additional funding or programs. Your county may have unique funding opportunity and program that are not identified in the Chart of accounts. The flexibility of the structures allows for additions. However, any addition must have the approval of the State Auditor and Inspector. Revisions of this manual are the responsibility of the State Auditor and Inspector.

The following Chapters provide the detail listing of the code structure introduced above.

Timeline
<ul style="list-style-type: none"> • To have all counties utilizing a standardized chart of accounts and updated Estimate of Needs by fiscal year ending June 2020.
<ul style="list-style-type: none"> • Implementation timeline: <ul style="list-style-type: none"> ○ Beta test counties fiscal year 2017-2018. ○ (Make adjustments as necessary). ○ Early implementation fiscal year 2018-2019. (BETA II) ○ (Make adjustments as necessary). ○ Mandatory implementation fiscal year 2019-2020.

County Assigned Number				
Number	County Name		Number	County Name
1	Adair		40	LeFlore
2	Alfalfa		41	Lincoln
3	Atoka		42	Logan
4	Beaver		43	Love
5	Beckham		44	McClain
6	Blaine		45	McCurtain
7	Bryan		46	McIntosh
8	Caddo		47	Major
9	Canadian		48	Marshall
10	Carter		49	Mayes
11	Cherokee		50	Murray
12	Choctaw		51	Muskogee
13	Cimarron		52	Noble
14	Cleveland		53	Nowata
15	Coal		54	Okfuskee
16	Comanche		55	Oklahoma
17	Cotton		56	Okmulgee
18	Craig		57	Osage
19	Creek		58	Ottawa
20	Custer		59	Pawnee
21	Delaware		60	Payne
22	Dewey		61	Pittsburg
23	Ellis		62	Pontotoc
24	Garfield		63	Pottawatomie
25	Garvin		64	Pushmataha
26	Grady		65	Roger Mills
27	Grant		66	Rogers
28	Greer		67	Seminole
29	Harmon		68	Sequoyah
30	Harper		69	Stephens
31	Haskell		70	Texas
32	Hughes		71	Tillman
33	Jackson		72	Tulsa
34	Jefferson		73	Wagoner
35	Johnston		74	Washington
36	Kay		75	Washita
37	Kingfisher		76	Woods
38	Kiowa		77	Woodward
39	Latimer			

Governmental Functions will be tied to the department level.			
0	Non Function		
1	General Government		
2	Public Safety		
3	Health and Welfare		
4	Culture and Recreation		
5	Education		
6	Roads and Highway		
7	Debt Service		
8	Economic Development		
9	Interest on Long Term Debt		

Fund Type and Name		Fund Number and Fund Name			Resources	
0	General	0001-0099	General Fund	Abbreviated Name		
		0001	County General	General	Ok Constitution Art 10 Sec 9	AGEC-795, Ad Valorem Taxes, OSU facts
		0002	County Building	Building	Ok Constitution Art 10 Sec 10	AGEC-795, Ad Valorem Taxes, OSU facts
	REPEALED 7-2-2022	0003	Restricted General	General		Can be used to separate Sales Tax from other General Revenue; Not required.
		0004-0900	NOT AVAILABLE			
1	Special Revenue	1100-1999	Special Revenue			
		1100	NOT AVAILABLE			
		1101	NOT AVAILABLE			
		1102	County Highway Unrestricted	Highway	62 OS Sec 331 (fifth)	69 OS Sec 1503
		1103	County Bridge and Road Improvement	CBRI	68 OS 500.6	69 OS 661 et. seq.
		1104-1199	NOT AVAILABLE			
		1200	NOT AVAILABLE			
		1201	911 Phone Fees	911 Phone		63 OS Sec 2813
		1202	Community Service Program		19 OS 339.7	Structured program for offenders sentenced to community service to work in or on any government property. BOCC approval required.
		1203	NOT AVAILABLE			
		1204	Assessor Revolving Fee	Assr Rev Fee		68 OS Sec 2829.1
		1205	Assessor Visual Inspection	Assr VI	68 OS 2823	Most Visual Inspection funds are budgeted through the General Fund; It is not required to be placed in a special fund.
		1206	NOT AVAILABLE			

Fund Type and Name		Fund Number and Fund Name			Resources	
		1207	Computer Assisted Mass Appraisal	CAMA	68 OS 2947	Created in 1989. "There is hereby created in the State Treasury a revolving fund for the Oklahoma Tax Commission, to be designated the "Computer-Assisted Mass Appraisal Implementation Revolving Fund".
		1208	County Clerk Lien Fee	ML Fee	19 OS 265	42 OS 143.1
		1209	County Clerk Records Management and Preservation	RM&P	28 OS 32 A & D	
		1210	Jail	Jail	19 OS 513	County Jail operations expenses. Revenues and expense as related to Jail operation cost; Not Debt.
		1211	Court Clerk Payroll	Crt Payroll		Compensation of bailiffs and employees of the Court Fund as reported against the county federal ID number.
		1212	Emergency Management	Emergency Mgmt	63 OS 683.17	To be used for revenues and expenditures that did not include any allocations of the General Fund.
		1213	Flood Plain	Flood Plain	82 OS 1601 et. seq.	
		1214	Free Fair Board	Fair Board	2 OS 15-68	County Free Fair Manual - by State Auditor and Inspector
		1215	Free Fair Building	Free Fair Bldg	2 OS 15-13	
		1216	Health	Health	OK Constitution Art 10 sec 9A	63 OS 1-206.1
		1217	Juvenile Detention	Juv Dent	19 OS 452.1	10A OS 2-3-103
		1218	Local Emergency Planning Committee	LEPC		27A Sec 4-2-103
		1219	Planning and Zoning	Planning/Zoning		19 OS 865.51 et. seq.
		1220	Resale Property	Resale	68 OS Sec 3137	
		1221	Reward Fund	Reward	21 OS 1761.1	22 OS 1334
	Inactive HB 3470 11-2018	1222	Sheriff Board of Prisoners	SH Bd of Pris	-	19 OS 180.43 (A)
		1223	Sheriff Commissary	SH Commissary		19 180.43 (D)

Fund Type and Name			Fund Number and Fund Name			Resources	
			1224	Sheriff Community Service Sentencing Program	CSSP		22 OS sec 991a-4.1
			1225	Sheriff Forfeiture	SH Forf		63 OS 2-506 L.3
			1226	Sheriff Service Fee	SH Svc Fee	19 OS 514.1	28 OS 152.1&153; 21 OS 1761.1; 22OS 979a
			1227	Sheriff Training	SH Tng	22 OS 1325 H	Funds derived from sales of unclaimed property and monies seized relating to gambling 21 OS 973.
			1228	Solid Waste Management	Solid Waste Mgmt	27A OS 2-10-1001	Ok Constitution Art 10 Sec 9D;
			1229	Trash Cop	Trash Cop		
			1230	Treasurer Mortgage Certification	Mtg Cert		68 OS 1904
			1231	Wellness	Wellness		19 OS 1302
			1232	Sheriff Drug Buy	SH Drug Buy		County must have approval from DA for this fund.
			1233	Drug Court	Drug Court		22 OS 471.1 et. seq.
			1234	NOT AVAILABLE			
			1235	County Donations	Donations		Donations will be appropriated to departments under one fund. See SOP #6.
			1236	Lake Patrol	Lake Patrol		
			1237	Self Insurance Program	Self Ins Prog		
			1238	Economic Development	Econ Development		
			1239	Workforce of Oklahoma	Workforce		
			1240	Indigent Care			Used for any special revenue received and is restricted for the use of indigent care.
			1241	Rental of County Property		62 OS 335	To be used for proceeds derived from the rental/lease of county owned property; 62 Sec 335.
			1242	Seniors Citizens			This is for other revenue related to Senior Citizen. Not Sales Tax.
			1243	Equitable Sharing-DOJ	See Index for more information (pg 48)	Must have BOCC approval	https://www.justice.gov/criminal-afmls/file/794696/download

Fund Type and Name			Fund Number and Fund Name			Resources	
			1244	Equitable Sharing Program - Treasury	See Index for more information (pg 48)	Must have BOCC approval	(ICE)
			1245-1249	County Assigned; SA&I approval required			
			1250	Rainy Day Fund		68 OS 3034.1	Effective July 1, 2021; SOP 21
			1251	Opioid Abatement Settlement			
			1252-1299	NOT AVAILABLE			
			1300-1399	Sales Tax Funds		68 OS 1370	See SOP #7 for sales tax apportioned to special revenue funds.
			1300	NOT AVAILABLE			
			1301	Use Tax-ST	Use-ST	68 OS 1411	See SOP #13 Use Tax Apportionment.
			1302	Lodging Tax-ST	Lodging-ST	68 OS 1370.9	
			1303	Ambulance Service District-ST	Amb Svc Dist-ST		
			1304	Emergency Medical Service (EMS-522)-ST	EMS 522-ST		Per ballot
			1305	Courthouse Improvement-ST	CH Improv-ST		Per ballot
			1306	Courthouse Maintenance-ST	CH Maint-ST		Per ballot
			1307	Emergency Management-ST	Em Mgmt-ST		Per ballot
			1308	Extension-ST	Extension-ST		Per ballot
			1309	Fair Improvement-ST	Fair Improve-ST		Per ballot
			1310	Fair-ST	Fair-ST		Per ballot
			1311	General Gov't-ST	General Gov't-ST		Per ballot
			1312	Health-ST	Health-ST		Per ballot
			1313	Road and Bridges-ST	Hwy-ST		Per ballot
			1314	Hospital-ST	Hospital-ST		Per ballot
			1315	Jail-ST	Jail-ST		Per ballot
			1316	Animal Shelter	Animal Shelter		Per ballot
			1317	Juvenile Detention-ST	Juv Dent-ST		Per ballot
			1318	Library-ST	Library-ST		Per ballot
			1319	Sheriff-ST	Sheriff-ST		Per ballot
			1320	Solid Waste Management-ST	SW Mgmt		Per ballot
			1321	Rural Fire-ST	Rural Fire-ST		Per ballot

Fund Type and Name			Fund Number and Fund Name			Resources	
			1322	Senior Citizens-ST	SR Cit-ST		Per ballot
			1323	Museum-ST	Museum-ST		Per ballot
			1324	School Tax-ST	School Tax-ST		Per ballot
			1325	Economic Development-ST	Eco Dev-ST		Per ballot
			1326	Judgement Debt	Judgement-ST		Per ballot
			1327-1330	Assigned by County; SA&I approval required			
			1331	Jail Debt Payments			To be used when collecting sales tax for jail debt.
			1332	E-911 Sales Tax	E-911		
			1333	County Clerk-ST			
			1334-1399	NOT AVAILABLE			
			1400-1600	Reserved for Grants			All Federal monies are subject to SEFA reporting.
			1400	Community Development Block Grants Revolving Fund	CDBG	See SOP	<u>Oklahoma Department of Commerce</u>
			1401	Assigned by County			
			1402	Assigned by County			
			1403	Assigned by County			
			1404	Assigned by County			
			1405	Assigned by County			
			1406	Assigned by County			
			1407	Assigned by County			
			1408	Assigned by County			
			1409	Assigned by County			
			1425	Rural Economic Action Plan Revolving Fund	REAP	<u>62 OS 2008</u>	State grants are not subject to SEFA reporting.
			1426	NOT AVAILABLE			
			1427	Assigned by County			
			1428	Assigned by County			
			1429	Assigned by County			
			1430	Assigned by County			

Fund Type and Name			Fund Number and Fund Name			Resources	
			1431	Assigned by County			
			1432	Assigned by County			
			1433	Assigned by County			
			1434	Assigned by County			
			1435	Assigned by County			
			1436	Assigned by County			
			1450	Bureau of Indian Affairs Revolving Fund	BIA		All Federal monies are subject to SEFA reporting.
			1451	Assigned by County			
			1452	Assigned by County			
			1453	Assigned by County			
			1454	Assigned by County			
			1455	Assigned by County			
			1456	Assigned by County			
			1457	Assigned by County			
			1458	Assigned by County			
			1459	Assigned by County			
			1500-1525	Department of Justice	DOJ		All Federal monies are subject to SEFA reporting.
			1500	NOT AVAILABLE			
			1501	VOCA	VOCA		All Federal monies are subject to SEFA reporting; Subgrantee DATCC.
			1502	Assigned by County			
			1503	S.T.O.P VAWA (Services-Training-Officers-Prosecutors) Violence Against Woman Act	VAWA		All Federal monies are subject to SEFA reporting; Subgrantee DATCC.
			1504	State Criminal Alien Assistance Program	SCAAP		Grant Application and Instructions - 2018
			1505	Fire Management Assistant Grant		FEMA grant for wildfires	SEFA reporting; See SOP #18.
			1506	USDA Community Facility Assistant Grant		Usually requires matching County Funds	SEFA reporting required; CFDA 10.766.

Fund Type and Name			Fund Number and Fund Name			Resources	
			1507	Assigned by County			
			1508	Assigned by County			
			1509	Assigned by County			
			1510	Cornavirus Emergency Supplemental Grant	DOJ	CFDA 16.034	
			1511-1525	NOT AVAILABLE			
			1526-1591	Other Grants		See SOP Index	All Federal monies are subject to SEFA reporting.
			1526	Safe Oklahoma – AG		State Grant for local law enforcement issued by AG; Paid upon award.	Safe Oklahoma 2018 Application Paid quarterly; reporting required.
			1527	Safe Room Grant			
			1528	Occupational Assistance Grant		19 OS 901.56.G	Operational Grant - OK Forestry Services
			1529	Assigned by County			
			1530	National Association of County and City Health Officials	NACCHO	CFDA 93.008	
			1531	Community Expansion of Nutrition Assistance Revolving Fund	CENA		
			1560	Drug Eradication and Enforcement Plan a/k/a Canine Drug	K-9	63 OS 2-512	State Grants are not subject to SEFA reporting.
			1561-1564	Assigned by County			
			1565	COVID Aid and Relief	CARES	CFDA 21.019	
			1566	American Rescue Plan Act 2021	ARPA 2021		SA&I Bulletin 2021-01
			1567	Emergency Rental Assistance Grant 1	ERA1	CFDA 21.03	Fact Sheet; FAQ
			1568	Emergency Rental Assistance Grant 2	ERA 2	CFDA 21.03	Fact Sheet; FAQ
			1569	E-911 Funding Sustainability Grant	E-911 Sustainability		Not to be used for reimbursement grants.
			1570	LATCF			Follow ARPA Guidelines; Local Assistance & Tribal Consistency
			1571-1599	NOT AVAILABLE			

2	Capital Projects	2000-2999	Capital Projects			
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Fund Type and Name		Fund Number and Fund Name			Resources	
		2000	NOT AVAILABLE			
		2001	Jail	Jail	19 OS 731	
		2002	Road and Highway	Highway C/P		This is rarely used; Highway Projects are normally budgeted in Highway Cash or the Highway Sales Tax.
		2003	Courthouse Building	Courthouse Bldg	19 OS 731	
		2004	Hospitals		19 OS 781	
		2005	NOT AVAILABLE			
		2006	Capitol Reserve Fund	Cap Rev	68 OS 3034.1	Created July 1, 2021; restricted SOP #22.
		2007-2999	NOT AVAILABLE			
3	Debt Service	3000-3999	Debt Service			
		3000	NOT AVAILABLE			
		3001	County Sinking Fund	Cnty Sinking	OK Const Art 10 Sec 26 & 28	
		3002	Industrial Sinking	Industrial Sinking	Ok Const Art 10 Sec 26 & 35	
		3003	Assigned by County			
		3004	Assigned by County			
		3005	Assigned by County			
		3010-3999	NOT AVAILABLE			
4	Special Assessments	4000-4999	Special Assessment			
		4000	NOT AVAILABLE	Sewer	19 OS 871 et seq	

			4001-4099	Assigned by County- Sewer			If multiple districts within County.
			4100	Fire Protection District	Fire Protect Dist	19 901.1 et. seq.	19 OS 901.19

Fund Type and Name		Fund Number and Fund Name			Resources		
			4101-4199	Assigned by County - Fire Protection			If multiple districts within County.
			4200	Rural Road Improvement	Rural Rd Improve	19 OS 902.1 et. Seq	19 OS 902.16
			4201-4299	Assigned by county- Rural Road Improvement			If multiple districts within County.
			4300	Mowing	Mowing	11 OS 22-111	
			4301	Dilapidated Building	Dilapidated Bldg	11 OS 22-112	
			4302-4999	NOT AVAILABLE			
5	Enterprise		5000	NOT AVAILABLE			
			5001	Parking Garage	Parking	19 OS 941	
			5002-5999	NOT AVAILABLE			
6	Internal Service		6000-6999	NOT AVAILABLE			
				NOT AVAILABLE			
7	Trust and Agency		7100-7999	Trust and Agency			
			7100	Official Depository:			

			Official Depository Fund contains only those accounts necessary to provide clearinghouse mechanisms for cash resources which are collected by the county, held for a brief period, and then disbursed to authorized recipients. The Exception is the Court Fund.		19 OS 681 et seq	Treasurers have the option to list depository by Department. It will report as one line on the General Ledger.
		Sub-Source or Depart	EFTPS Payroll Taxes			SOP if using the Credit Method; in accordance with bulletin 97-2.

Fund Type and Name		Fund Number and Fund Name			Resources	
			Change Fund		19 OS 682	
			Assessor Depository		19 OS 681 and 682	
			County Clerk Depository		See above	
			Election Depository		See above	
			Health Depository		See above	
			Sheriff Depository		See above	
			EFT-Bank of America			SOP P-Card Payments
			Court Fund			
			Agency Funds			See definitions for additional information.
		7200-7299	Reserved for Courts			
		7200	NOT AVAILABLE			
		7201	Court Clerk Revolving	Crt Clk Revolving	19 OS 220	
		7202	Child Abuse (Multidisciplinary) Prevention	Child Abuse Prevent	28 OS 86.1	
		7203	Court Clerk Trust Fund	Crt Clk Trust		
		7204	Court Ordered Trust	Court Order		
		7205	Law Library	Law Library	28 OS 152 (B)	
		7206	Drug Court	Drug Court	22 OS 471 et. seq.	
		7207	Mental Health Court Program	Mental Health	22 OS 472 et. seq.	a/k/a Anna McBride Act
		7208	Juvenile Drug Court	Juv Drug Court	10A OS 2-2-505	

			7209	Family Drug Court			
			7210	Court Clerk Preservation Fund	HB1091; Sunset 2023	Cash Claim/Voucher	
			7211	Misdemeanor Drug Recovery Fund	MisDrugRec	22 OS 471 et. seq.	
			7212	Juvenile Mental Health Diversion Program	JuvMentHlth	22 OS 471 et. seq.	
			7213	Pre Trial Adm Services	PreTialSvc	22 OS 1105.3	
			7214-7299	NOT AVAILABLE			

Fund Type and Name			Fund Number and Fund Name			Resources	
			7300-7399	Reserved for District Attorney			
			7300	NOT AVAILABLE			
			7301	Control Substance	Control Substance	63 OS 2-416	63 OS 506.L.3
			7302	Bogus Check Restitution	Bogus Check	22 OS 111 et. seq.	
			7303	Seizure of Property	Seizure of Property		63 OS 506.1
			7304	District Attorney Revolving	DA Revolving		
			7305	District Attorney Evidence	DA Evidence		
			7306	Drug Court		22 OS 991f-1.1	
			7307	991 Supervision Fees	991 Supervision Fees	22 OS 991a (hh)	See Bulletin 2019-02; No deposits after 7-1-2019.
			7308	District Attorney Witness Fee	DA Witness Fee	28 OS 153(J)(3)	
			7309	Supervision Fees	Supervision Fees	22 OS 991(d)	See Bulletin 2019-02; No deposits after 7-1-2019.
			7310	District Attorney Incarceration Fee	DA Incarceration Fee	22 OS 979 A	Except for medical costs, ten percent (10%) of any amount collected by the court clerk shall be paid to the municipal attorney's or district attorney's office, and the remaining amount shall be paid to the municipality, the sheriff's service fee account.

			7311	Graduated Sanctions Program	Graduated Sanction	10 OS 7303.46	
			7312-7315	Assigned by County; Must have SA&I approval			
			7316-7399	NOT AVAILABLE			
			7400-7499	Reserved for Treasurer			
			7400	NOT AVAILABLE			
			7401	Individual Redemption	Individual Redemp	68 OS 3137	
			7402	Excess Resale	Excess Resale	68 OS 3131	
			7403	Unapportioned Revenue			Monies collected but not yet apportioned.

Fund Type and Name		Fund Number and Fund Name			Resources	
		7404	Treasurer Trust	Treasurer Trust		
		7405	Electronic Transfer Payments	ACH		If using Debit method in accordance with Bulletin 97-2.
		7406	Mechanic Lien Cash Bond	ML Investment	19 OS 147.1	SOP
		7407	Court Investments	Court Investment		Court Ordered investments
		7408	Tax Refunds	Tax Refunds		To be used as a clearing account for tax refunds per Erroneous Assessment or Protested Tax. The payment would be issued by the County Clerk by a Cash voucher.
		7409	Escrow Account			<i>Used for money held until such time as the proper authority (Courts, BOCC, etc.) release the funds when an agreed upon specific condition has been fulfilled.</i>
		7410	Protested Tax/Interest assigned by County	Protested Tax	68 OS 2884 C	
		7411	Protested Tax/Interest Assigned by County			
		7412	Protested Tax/Interest Assigned by County			
		7413	Protested Tax/Interest Assigned by County			
		7414	Protested Tax/Interest Assigned by County			
		7415	Protested Tax/Interest Assigned by County			
		7416-7419	Protested Tax/Interest assigned by county			
		7420	Electronic Transfer Fees			Used for banking fees related to electronic payments/payroll

			7421-7429	Protested Tax/Interest assigned by county			
			7430-7450	Other Investments as Assigned			
			7500-7599	Reserved for Others			
			7500	Schools - Assigned by County			County Treasurer serving as School Treasurer.
			7501	Estray Animal	Estray Animal	4 OS 85.1 et. seq.	4 OS 85.6
			7502	City-County Library	City-County Library	65-152 et. seq.	Contributions shall be paid to city or county treasurer as agreed upon and said common fund shall be a depository account by paid voucher.
			7503	County Cemetery	County Cemetery	8 OS 143;	

Fund Type and Name		Fund Number and Fund Name			Resources	
		7504	County-City Park	County-City Park	19 OS 1007	
		7505	Jail Trust Authority	Jail Trust		<u>Use Fund 7604 after 6-30-2018.</u>
		7506	Emergency Transportation Revolving	ETR	69 OS 687.3	
		7507	Free Fair Premium	Free Fair Premium		
		7508	Change Fund	Change	19 OS 682	<i>If not operating under depository bank.</i>
		7509	Community Service Sentencing Program		22 OS 988.1	See specific contract; Use for all contracts other than SHERIFF CSSP - 1224.
		7510	Cities and Towns			County Treasurer serving as City/or Town Treasurer.
		7511	Fire Training Center			By cooperative agreement with BOCC.
		7512	Surety Bond			Any cash bond posted to cover legal cost of a request by petition for any improvement districts (Road, Fire, etc.)
		7513-7599	NOT AVAILABLE			
7	Trust Authority	7600-7699	Trust Authorities			See Public Authorities in definitions.
		7600	Unassigned SA&I approval required			

			7601	County Zoning and Planning	Zoning and Planning	19 OS 865.62	
			7602	Facilities Authority Trust	Facilities Trust		
			7603	Economic Development Authority	Econ Dev Trust		
			7604	Jail Trust Authority	Jail Authority	19 OS 904	
			7605	Educational Trust	Educational Trust		
			7606	Industrial Trust	Industrial Trust		
			7607	Public Building Authority		60 OS 170 et seq	
			7608	Home Finance Trust Authority			
			7609	Finance Authority	Finance Authority		
			7610	Emergency Medical Service 522	EMS 522	19 OS 1201 et seq	Article 10 § 9C

Fund Type and Name		Fund Number and Fund Name			Resources	
		7611	Public Safety Authority	New Trust Authority fund		
		7612	Tourism Trust Authority			
		7613-7620	NOT AVAILABLE			
		7621-7699	NOT AVAILABLE			
	Remittance	7700-7900	Remittance to other Taxing Entities			
		7700	NOT AVAILABLE			
		7701	Dependent School Remit	Dependent Remit		
		7702	Independent School Remit	Independent Remit		
		7703	Municipal-City-Town Remit	Municipal-Town Remit		
		7704	Emergency Medical Service District (EMS-522) - Remit	EMS-522-Remit	Ok Const Art 10 Sec 9C	Added by SQ 522 -1976
		7705	Fire Protection Districts Remit	Fire Protect-Remit		
		7706	Career Tech Remit	Career Tech-Remit		
		7707	Library - Remit	Library remit	Ok Constitution, Art 10 Sec 10 A	
		7708	Solid Waste Management Service remit	Solid Waste Remit		
		7709	Rural Single Library Remit	Rural Library Remit	65 OS 4-205	

			7710	Multi County Library Remit	Multi Cnty Lib Remit	65 OS 4-101 et. seq.	
			7711	County Hospital Remit	County Hospital Remit	19 OS 781 et. seq.	
			7712	Conservancy District Remit	Conservancy - Remit		
			7713	Tax Increment Financing District	TIF	62 OS 854	62 860 et seq
			7714	Fair Board Remittance		Fair Board Manual - SA&I	See: Method II – page 8.
			7715-7999	NOT AVAILABLE			
8		General Fix Assets	8000-8999	Individual Requirements			

Fund Type and Name		Fund Number and Fund Name			Resources	
				Reserved for County		
9	General Long-Term	9000-9999		Individual Requirements		

Depart	Sub Depa	Department/Program	Function		Resources
0100		District Attorney	1	General	
0200		District Attorney - County	1	General	
0300		NOT AVAILABLE		NOT AVAILABLE	
0400		Sheriff	2	Safety	
0500		Expo Center	4	Recreation	Fair type facilities as managed by other than Free Fair Board.
0600		Treasurer	1	General	
0700		Parks	4	Recreation	
0800		Commissioners	6	Roads	These # would be used more for commission salary and travel, etc. and subdivided if needed.
0810		0810 - District #1	6	Roads	
0820		0820 - District #2	6	Roads	
0830		0830 - District #3	6	Roads	
0900		OSU Extension	5	Education	
1000		County Clerk	1	General	
1100		Boarding of Prisoners	2	Public Safety	
1200		Community Buildings	1	General Government	Other county owned facilities.
1300		Rural Water	3	Health and Welfare	
1400		Court Clerk	1	General	
1500		Community Service Program	1	General Government	
1600		Assessor	1	General	
1700		Visual Inspection	1	General	
1800		Juvenile Shelter/Bureau	2	Safety	
1900		District Court	1	General	
2000		General Government	1	General	
2100		Excise Equalization	1	General	
2200		Election Board	1	General	
2300		Insurance-Benefits	1	General	
2400		County Purchasing	1	General	
2500		Information Technology	1	General	
2600		Public Defender	2	Safety	
2700		Emergency Management	2	Safety	
2800		Charity	3	Health and Welfare	
2900		Solid Waste	3	Health and Welfare	
3000		Reward	2	Safety	

Depart	Sub Depart	Department/Program	Function		Resources
3100		Economic Development	8	Economic Development	19 OS 1101
3200		Planning Commission		General	19 OS 865.51;19 OS 866.1; 19 OS 868.1; 19 OS896.1
3300		Building Maintenance	1	General	
3400		County Jail	2	Safety	As operated by Sheriff.
3500		Courthouse Security	2	Safety	
3600		E-911	2	Safety	
3700		Safety	2	Safety	
3800		Ambulance Service	3	Health and Welfare	19 OS 1201
3900		Public Transportation	3	Health and Welfare	
4000		Highway Budget	6	Roads	4000-4300 Recommended to be used for Highway Expenses. This would replace the Highway Budget Levy department in the General Fund and used in the Highways Cash Fund.
4100		Highway District 1	6	Roads	Highway departments can be sub divided into Districts.
4200		Highway District 2	6	Roads	
4300		Highway District 3	6	Roads	
4400		Tick Eradication	3	Health and Welfare	
4500		County Audit Budget	1	General	
4600		County Cemetery	3	Health and Welfare	
4700		Free Fair Budget	4	Recreation	
4800		Free Fair Improvement	4	Recreation	
4900		Library Budget	5	Education	
5000		Public Health	3	Health and Welfare	
5100		County Hospital	3	Health and Welfare	
5200		Senior Citizens	3	Health and Welfare	
5300		Rural Fire	2	Safety	
5400		Interest on Warrants	1	General	
5500		City -County Library	5	Education	65 OS 157
5600		Wellness	3	Health and Welfare	19 OS 1302
5700		Human Resources	1	General	

Depart	Sub Depart	Department/Program	Function		Resources
5800		FEMA Highway Projects	6	Roads	Usually associated with Highway Fund.
5900		BIA Highway Projects	6	Roads	Usually associated with Highway Fund.
6000		CBRIF	6	Roads	Usually associated with Highway Fund.
6100		Restricted Highway	6	Roads	Usually associated with Highway Fund.
6200		Soil Conservation District	5	Education	
6300		Flood Plain	2	Safety	
6400		Public Schools	5	Education	
6500		CIRB 2021	6	Roads	SA&I Bulletin 2020-2 https://www.sai.ok.gov/county_services/bulletins.php?action=showform&formdiv=98
6510		CIRB 2021-1	6	Roads	CIRB Funding District #1
6520		CIRB 2021-2	6	Roads	CIRB Funding District #2
6530		CIRB 2021-3	6	Roads	CIRB Funding District #3
6500-6900		Reserved for County; Must have SA&I approval			
7000-7999		Reserved for Trust and Agency		See Funds	
	7001	Road Improvement District	6	Roads	Used with the Rural Road Improvements Assessment Districts.
8000-8999		Reserved for Sales Tax		All Sales Tax Within the General Fund will begin with an "8"	
8001		District Attorney	1	General	
8002		District Attorney - County	1	General	
8003		NOT AVAILABLE		NOT AVAILABLE	
8004		Sheriff	2	Safety	
8005		NOT AVAILABLE		NOT AVAILABLE	
8006		Treasurer	1	General	
8007		NOT AVAILABLE		NOT AVAILABLE Assigned	
8008		Commission	6	Roads	

Depart	Sub Depart	Department/Program	Function		Resources
8009		OSU Extension	5	Education	
8010		County Clerk	1	General	
8011		NOT AVAILABLE		NOT AVAILABLE	
8012		NOT AVAILABLE		NOT AVAILABLE	
8013		NOT AVAILABLE		NOT AVAILABLE	
8014		Court Clerk	1	General	
8015		NOT AVAILABLE		NOT AVAILABLE	
8016		Assessor	1	General	
8017		Visual Inspection	1	General	
8018		Juvenile Shelter/Bureau	2	Safety	
8019		District Court	1	General	
8020		General Government	1	General	
8021		Excise Equalization	1	General	
8022		Election Board	1	General	
8023		Insurance-Benefits	1	General	
8024		County Purchasing	1	General	
8025		Information Technology	1	General	
8026		Public Defender	1	General	
8027		Emergency Management	2	Safety	
8028		Charity	3	Health and Welfare	Care of indigent such as burials, not medical.
8029		Solid Waste	3	Health and Welfare	
8030		Reward	2	Safety	
8031		Economic Development	8	Economic Development	
8032		Planning Commission	1	General	
8033		Building Maintenance	1	General	
8034		Jail	2	Safety	Recommended to separate Jail Expenses from the Sheriff department.
8035		Courthouse Security	2	Safety	
8036		E-911	2	Safety	
8037		Safety	2	Safety	
8038		NOT AVAILABLE			
8039		Public Transportation	3	Health and Welfare	
8040		Highway Budget	6	Roads	
8041		Highway District #1	6	Roads	

Depart	Sub Depart	Department/Program	Function		Resources
8042		Highway District #2	6	Roads	
8043		Highway District #3	6	Roads	
8044		NOT AVAILABLE			
8045		County Audit Budget	1	General	
8046		County Cemetery	3	Health and Welfare	
8047		Free Fair Board	4	Recreation	
8048		Free Fair Improvement	4	Recreation	
8049		Library Budget	5	Education	
8050		Public Health	3	Health and Welfare	
8051		County Hospital	3	Health and Welfare	
8052		NOT AVAILABLE			
8053		NOT AVAILABLE			
8054		Interest on Warrants	1	General	
8055		City -County Library	4	Culture	
8056		Wellness	3	Health and Welfare	
8057		Human Resources	1	General	
8062		Soil Conservation	5	Education	
8063		Chamber of Commerce	1	General	
8064		4-H	5	Education	
8065		Sheriff Reserve	2	Public Safety	
8066		County Assigned; Approval Required			
8067		County Assigned; Approval required			
8068		County Assigned; Approval Required			
8069		Museum-ST			
8200-8299		Rural Fire Departments	2	Safety	Each rural fire organization would be a separate department.
		Assigned by County	2	Safety	
8300-8399		Senior Citizens Departments	3	Health and Welfare	Each Senior Citizens organization would be a separate department.
		Assigned by County			
8400-8499		School Tax	5	Education	

Depart	Sub Depart	Department/Program	Function		Resources
		Assigned by County			
8500- 8550		Ambulance Service Dist- ST			
		Assigned by County			

Account Number	Account Type	
Assets and Other Debits		Used when reported Financials and are not currently a part of the account structure
0100-0199	Current Assets	
0201-0299	Fixed Assets	
0301-0399	Other Debits	
0401-0499	Reserved for County Individual	
	Requirements - Assets and other Debits	
Liabilities and Other Credits		Used when reported Financials and are not currently a part of the account structure
0501-0599	Current Liabilities	
0601-0699	Long-Term Liabilities	
0701-0799	Other Credits	
0801-0899	Reserved for County Individual	
	Requirements - Liabilities and other credits	
Expenditures		
1001-1999	Personnel services	see 3.11 for more detail
2001-3999	Maintenance & Operations	See 3.12 for more detail
4001-4999	Capital Outlay	See 3.13 for more detail
5001-5999	Debt Service	See 3.14 for more detail
6001-6999	Intergovernmental	See 3.15 for more detail
Revenues		
9000-0900	Ad Valorem Tax, Interest, Income, Mortgage Tax, Individual Redemption	See 3.10 for more detail
9100-9199	Charges for Services (Local)	See 3.10 for more detail
9200-9299	Intergovernmental Revenues (State)	See 3.10 for more detail
9300-9399	Other Intergovernmental Revenues (Federal)	See 3.10 for more detail
9400-9499	Miscellaneous Revenue	See 3.10 for more detail
9500-9599	Other Revenues	See 3.10 for more detail

Revenues				Authority	Definition
Account Number	Type	Source			
9000	Tax				
9001	Tax	Current Tax			Tax assessments levied upon the assessed valuations of all taxable properties for the current year.
9002	Tax	Prior Year			Tax assessments levied upon the assessed valuations of all taxable properties due in the immediate preceding year.
9003	Tax	Back Year			Tax assessments levied upon the assessed valuations of all taxable properties in any prior fiscal year other than immediately preceding fiscal year.
9004	Tax	Joint County Receptions			Tax received when County Treasurer is serving as School Treasurer.
9005	Tax	Jt. County 4 mill			Gross 4-Mill levy as collected from a joint county and remitted to the County Treasurer of the County where the school is located to be apportioned based on ADA. Jt. County 4-mill is receipted on a Misc. receipt and apportioned to School Remit.
9006	Tax	County 4-Mill			Tax assessment levied on assessed valuations of taxable properties within the county and apportioned to schools based on ADA.
9007	Interest	Interest Certificates of Deposits		62 OS 348.1	Self-explanatory
9008	Interest	Interest Income Funds		62 OS 348.1	Self-explanatory
9009	Interest	Interest Unapportion		62 OS 348.1	Self-explanatory
9010	Interest	Money Market Certificates		62 OS 348.1	Self-explanatory
9011	Interest	Other Investments		62 OS 348.1	Self-explanatory
9012	Interest	Treasurer Bills		62 OS 348.1	Self-explanatory
9013	Interest	Protested Tax		62 OS 348.1	Self-explanatory
9030	Mtg Tax	Mortgage Tax		68 OS 1901 et seq	Tax on transactions securing debt or obligation; revenues distributed by individual school districts based on average daily attendance.
9100	LOCAL				
9101	Local	911 Phone Fees	Sub Source		Fee to finance the operation of emergency telephone services.
9102	Local	911 Wireless		68 OS 2843.1	Fee to finance the operation of emergency telephone services.
9103	Local	Assessor Fees	Sub Source	28 OS 60; 51 OS 24A; 68 OS 2864F	Miscellaneous fees as collected by the Assessor as authorized by statute and State Board of Equalization.
9104	Local	Motor Vehicle Auto Stamps	PILT	47 OS 1137.1	A tax imposed in lieu ad valorem tax on new car inventory.

Revenues				Authority	Definition
Account Number	Type	Source			
9105	Local	Discharge Bond of Mechanic Lien		42 OS 147.1	Monies deposited to discharge a mechanic lien as filed in the County Clerk's office.
9106	Local	County Clerk Fees	Sub source	28 OS 32;	Fees as authorized and collected.
9107	Local	Court Clerk Fees	Sub source	28 OS 31	Fees as authorized and collected.
9108	Local	Courthouse Security		28 OS 153 E	Fees collected by Court Clerk for restricted expenditures within the Sheriff Service Fee Fund.
9109	Local	District Attorney Fees	Sub Source		Miscellaneous fees as authorized and collected (not State Reimbursement). Fees for Restitution and Diversion Program can be deposited to the Bogus Check fund (22 OS 991f-1.1. A and E).
			Restitution Fee	\$25.00	Fees for Restitution and Diversion Program as authorized in 22 OS 991f.1.1 can be deposited to the Bogus Check. At this time there is no Fund set up for Restitution and Diversion Program. Updated 1-5-2018.
9110	Local	Donations	Sub Source	60 OS 381 Et Seq	All revenues received as a result of a gift, pledge or grant or bequest from private sources.
9111	Local	Enterprise Revenue	Sub Source		Revenues receipted for operations financed and operated in a manner similar to private business enterprises.
9112	Local	Farm Implements	PILT	68 OS 5401,5404	The tax stamp covering each new or used whole goods agricultural equipment.
9113	Local	Flood Plain		82 OS 1604 et seq	Issuance of permit for any platting of land in floodplains, etc.
9114	Local	Free Fair Fees	Sub Source		Fees collected by the Free Fair.
9115	Local	Health Fees	Sub Source	63 OS 1-206.1	Miscellaneous Fees collected by Health Department.
9116	Local	Individual Redemption		28 OS 43	Revenues received in Trust for the redemption of property from a sale of Tax Lien.
9117	Local	Law Library		28 OS 152 B	Fees as authorized and collected.
9118	Local	Litter Fines		21 OS 1761.1(1)(2)	Traffic citation issued for deliberately littering on any public property or private without consent shall be subject to a fine not to exceed \$500 per HB 2702. See statute for allocation.
9119	Local	Local Emergency Planning Commission			Fees as authorized and collected.
9120	Local	5-yr Manufacturing Exemption Reimbursement	Sub Source	68 OS 2902	Those exemptions as set forth in Title 68 Sec 2902 and approved by Board of Equalization and State Tax Commission.
9121	Local	Occupational Tax		37 OS 554.2	Levy for operating as a mixed beverage, beer and wine, caterer, public event or special event outside any corporate city limits.
9122	Local	Permits	2012 AG 10	69 OS 1401 et seq	Fee associated utilizing county right of way to lay pipe and conduits under roads or highways under BOCC jurisdiction.

Revenues			Authority	Definition	
Account Number	Type	Source			
9123	Local	Rebates		Revenue received based on qualified purchases or payments (i.e., Pcard, Cooperatives.)	
9124	Local	Sheriff Fees	Sub Source Examples	Fees as authorized and collected.	
			Fingerprinting	19 OS 514.3	
			Board of Prisoners	22 OS 991 a	
			Community Sentencing	22 OS 982	
			Juvenile Transport	10A OS 2.3-103	
			Estray	4 OS 85.7	
			Warrant Collections	19 OS 514.5	
			Court Clerk	28 OS 152.1; 153 and 153.2; 153.3;	
			Medical Cost	19 OS 531	
			Incarceration Fee	22 OS 929 A	Deposited to Sheriff Service Fee Fund.
			Bond	28 OS 153.3	
9125	Local	Tax Increment Financing (TIF)	Sub Source Examples	62 OS 854, 860 et seq	Ad valorem collected under the Local Development Act to finance a project cost in qualified areas.
9126	Local	Treasurer Service - School Deputy		70 OS 5-114	Fee associated with county treasurer serving as the designated treasurer for a school district.
9127	Local	Treasurer Fees	Sub Source Examples	28 OS 43	Fees as authorized and collected.
			Issuing Warrants	28 OS 43	Fees as authorized and collected.
			Certificate of sale of land	28 OS 43	Fees as authorized and collected.
			Tax deed	28 OS 43	Fees as authorized and collected.
			Legal Publications Fee	28 OS 121.B	Monies collected to pay the cost of printing legal notices, such as the notice of a tax sale or resale, should be credited back to the fund from which the monies were appropriated.
9128	Local	Excess Resale Tax		68 OS 3137 et seq	Revenues received in excess of taxes, interest, fees and costs.

Revenues				Authority	Definition
Account Number	Type	Source			
9129	Local	Visual Inspection		68 OS 2822 & 2823	Fees for the reimbursement of the cost of the Visual Inspection Program by taxing jurisdictions within the county.
9130	Local	Wildlife Fines		29 OS 3-301A.1.	From Court Clerk for fines and forfeitures in violation of Wildlife Conservation laws.
9131	Local	Planning and Zoning Fees			Fees as authorized and collected.
9132	Local	Fines and Fees			Fines and fee collected from local programs and authorized; or Court Ordered sales of property.
9133	Local	Cemetery Fees		8 OS 143	County Commissioners may charge a reasonable fee for maintaining publicly owned or other cemeteries.
9134	Local	Trust Payments			Payments received from a Public Trust for the operational expenses of a county program and/or <u>beneficiary payments from a Public Trust.</u>
9135	Local	Sales Tax Administrative Fee		19 OS 153.1	Charge to any entity which is the recipient of sales tax for the cost of administering funds.
9136	Local	Community Service Program Assessment		19 OS 339.7	Fee collected by courts in accordance with Statute and expended by Community Service Program Revolving Fund.
9137	Local	Commissary		19 OS 180.43.D	Revenue received from the operations of a commissary.
9138	Local	Insufficient Check Fee		19 OS 682	
9139	Local	Juvenile Detention Contracts			Revenue received by contractual agreements to house juvenile offenders in a secure facility.
9140	Local	EMS Fees			Revenues as collected by EMS Districts (522).
9141	Local	Seized Property			Seizure of cash property by law enforcement.
9142	Local	Board of Prisoners			Contracts with other local jurisdictions (including counties) for the housing of inmates.
9143	Local	Dangerous Dog Fee		4 OS 44 et seq	Registration of dangerous dogs by Sheriff; Fees to go to General Fund.
9144	Local	Inmate Phone Commissions		19 OS 180.43.E	
9145	Local	Interlocal Gov't Agreements			Proceeds of Agreements with local entities to cost share in county programs. This does not include Tribal or COG revenues. See definition page 42.
9146	Local	Senior Citizens Fees			Fees collected as authorized.
9147	Local	Solid Waste Management Fees			Fees collected as authorized.
9148	Local	Other Fees			Fees collected as authorized for county departments and programs not otherwise listed.
9149	Local	Drug Court Fees			Fees collected as authorized.
9150	Local	County Commission Fees			Fees collected as authorized.
9151	Local	Documentary Stamp			Fees as authorized for the County portion of Documentary Stamps. (See chapter 11 of County Clerk Handbook.)

Revenues			Authority	Definition
Account Number	Type	Source		
9152	Local	Surety Bonds		Cash bonds received to cover legal cost of a request by petition for improvement districts (i.e., Road, Fire, etc.)
9153-9199	Local	NOT AVAILABLE		Must have SA&I approval to add Revenue Codes.
9200	STATE			
9201	State	Department of Corrections		Revenue as received from DOC for county programs.
9202	State	District Attorney State Reimbursement	19 OS 215.36-215.38	Reimbursements for M&O by State.
9203	State	Election Board Secretary Reimbursements	26 OS 2-118-2-121	Reimbursements for Election Board Secretary Salary.
9204	State	Grants - State		Sub source should be used for individual grant applications; Not required on SEFA unless it is FEDERAL Monies.
9205	State	Rural Economic Action Plan	62 OS 2008	Sub source should be used for individual grant applications; Not required on SEFA; See SOP #16.
9206	State	Homestead Exemption	68 OS 2890	Loss of revenue reimbursed by the State for double homestead exemptions. Apportion as ad valorem tax to county and schools (not cities and towns).
9207	State	Loan Proceeds		Any proceed received by the County that is subject repayment (i.e., ETR Funds).
9208	State	OTC - Alcoholic Beverage Tax	37 OS 563 et seq	Apportioned to cities and towns based on area and populations.
9209	State	OTC - Boat and Motor License	47 OS 1104.1	OTC collection for license fees, taxes and penalties for boats and motors.
9210	State	OTC - Diesel	68 OS 500.7	Excise Tax on Diesel fuel for the construction and maintenance of roads and bridges.
9211	State	OTC - Forfeiture	11 OS 103.1	Municipality portion of Motor Vehicle for noncompliance relating to municipal elections. The named entity's share is apportioned to Highway Cash.
9212	State	OTC - Gasoline tax	68 OS 500.6 et seq	Excise Tax on gasoline fuel for the construction and maintenance of roads and bridges.
9213	State	OTC - Gross Production		Excise Tax on the production of oil and gas.
9214	State	OTC - Lodging Tax	68 OS 1370.9	Tax collection from the service of furnishing of rooms by hotel, or motel.
9215	State	OTC - Motor Vehicle	47 OS 1104	Tax collection for registration on motor vehicles for highway cash; MV for Hwy must be sub sourced to identify the OTC Codes: COR, CRIR, CRF
9216	State	OTC - Sales Tax	68 OS 1370 et seq	Tax of retail sales by vote, up to 2%.

Revenues				Authority	Definition
Account Number	Type	Source			
9217	State	OTC Motor Vehicle COR			
9218	State	OTC - Special		68 OS 703 et seq	Excise Tax on all combustible gases and liquids including liquefied gases such as butane and propane.
9219	State	OTC - Tobacco		68 OS 301 et seq	Tax levied on the sales or consumption of cigarettes.
9220	State	OTC - Use Tax		68 OS 1411	Sales tax collected purchases made where the vendor has no physical presence in Oklahoma; Use Tax can be considered a revenue source when deposited to General Fund or other funds when directed by the Board of County Commissioners.
9221	State	Payment In Lieu of Taxes	Possible Sub sources:		
			PILT - Aircraft License & Regis	47 OS 1137.1	
			PILT - Commission of Land Office	70 OS 615	The Commission of the Land Officer apportions earnings from school land to the counties based on the number of school-age children in each school district as shown in the last census.
			PILT - Housing Authority Payments		
			PILT - Registration for aircrafts	63 OS 2001 and 4003	
			PILT -Textile Taxes		
9222	State	Public Svc Administrative Fee		68 OS 2857	Penalty collected by State Board of Equalization for failure to file statements of schedules; 50% of penalty remitted to County General Fund in which such entity has property.
9223	State	Rural Electric Coop Tax		68 OS 1805	Apportioned among school district from OTC based on the number of miles of transmission line. This tax collection is in lieu of ad valorem tax.
9224	State	State Land Reimbursement		62 OS 194	Funds received from state-owned land within the county, that if the land were in private ownership would be classified as agricultural land and on which no state agency is making an in lieu of ad valorem payment. The County Treasurer shall apportion the monies in the manner ad valorem taxes are apportioned in the county.

Revenues				Authority	Definition
Account Number	Type	Source			
9225	State	Election Reimbursements			Reimbursements received from other taxing entities for election cost.
9226	State	Emergency Medical License Plates		47-OS 1136(43)	
9227	State	Administrative Office of Court			Revenues received directly from AOC for Court funded programs.
9228	State	OTC Forfeiture - Gasoline Tax		11 OS 17-107	Municipality portion of gasoline tax for failure to comply with audit reporting requirements. Forfeiture will be apportioned to Highway Cash.
9229	State	Juvenile Detention			Funds received from various State Departments to support or reimbursement cost of juvenile detention.
9230	State	Tobacco Settlement Endowment	TSET		Revenue received from TSET Endowment Trust.
9231	State	Department of Mental Health			Revenues received from Department of Mental Health for county or court related programs.
9232	State	OTC-Motor Vehicle CRIR			OTC MV code CRIR for Highway Cash.
9233	State	OTC-Motor Vehicle CRF			OTC MV for CRF for Highway Cash.
9234	State	OTC-Motor Vehicle COCT			OTC MV for County Cities and Towns.
9235	State	OTC-Motor Vehicle-COCG			OTC MV for County General.
9236	State	State Disaster Reimbursement			Monies received from State of Oklahoma as related to Federally declared disaster (NOT FEMA Funds).
9237	State	Department of Public Safety		47 OS 7-609	DPS will issue a \$25.00 fee back to local law enforcement when a forfeited Driver Licenses/Plate is reinstated as authorized by HB2155(1990) 47 OS 7-609.
9238	State	Department of Human Services			
9239	State	Housing of State Prisoners			Contracts for housing state inmates.
9240	State	CED Small Projects			Some CED Districts will grant project money to Counties. This is not ETR monies. These funds can be apportioned to Highway Cash and appropriated to individual departments using the expenditure code as assigned.
9241	State	OTC-Motor Vehicle CIRB			To be apportioned to Highway Cash 1102 and appropriated to Department(s) 6500 or 6501-6502 6503, for each District; See SA&I Bulletin 2020-2.
9242	State	OK E-911 Mgmt Authority	OK E-911		State Grants sponsored by Oklahoma E-911 Management Authority.

Revenues				Authority	Definition
Account Number	Type	Source			
9243-9299	State	NOT AVAILABLE			New Revenue codes must be approved by the State Auditor and Inspector.
9300	FEDERAL				
9301	Federal	Bureau of Land Management			SEFA Required
9302	Federal	Bureau of Indian Affairs (BIA)		CFDA 10.00	SEFA Required
9303	Federal	Federal Grants		CFDA 10.00	Each Grant Application will be apportioned to its own fund; Sub source can be used to identify grant revenue; SEFA required; See SOP.
9304	Federal	Community Development Block Grants		CFDA10.000	Each Grant Application will be apportioning to its own fund; Sub source can be used to identify grant revenue; SEFA required; See SOP.
9305	Federal	Federal Emergency Management Assistance			SEFA Required - See SOP.
9306	Federal	Federal Indian Aid			Other than Federal Grants; Could be established by Cooperative Agreements, etc.; SEFA may be Required.
9307	Federal	PILT - Bankhead Jones Act		CFDA #10.666; 62 OS 491	SEFA; 1/3 to County Highway Fund 2/3 to schools.
9308	Federal	PILT - Entitlement Lands 6902		Pub Law 97 258	SEFA required.
9309	Federal	PILT - Forestry Reserve		CFDA#10.665; 62 OS 326	SEFA; Title I 1/4 to Schools; 3/4 to Special Road Fund.
9310	Federal	Inmate SSI Payments		Page 17-3 Treasurer HB	Apportioned to Sheriff Service fee per Resolution.
9311	Federal	Flood Control		62 OS 204	
9312	Federal	Corp of Engineers			Interlocal agreements for the patrol of local lakes.
9313	Federal	Emergency Management Performance Grants	EMPG	CFDA 97.042	SEFA reporting required. This is a pass through from Federal DHS to the OEM for local entities. Usually reimbursement of program expenses.
9314	Federal	U.S. Department of Interior			Sub-source individual payments as needed.
9315	Federal	Housing of Federal Inmates			Contracts with US Marshall Office for the housing of Federal Prisoners in county Jails.
9316	Federal	Federal Forfeiture			Monies received for asset forfeiture from the Federal Government. See Fund 1243 and 1244 – Federal Equitable Sharing Program for law enforcement.
9317	Federal	CARES ACT		CFDA 21.019	Covid Aid and Relief Economic Stimulus Monies received in response to the COVID-19 pandemic to assist local governments.
9318	Federal	Other COVID stimulus			Monies received as a response to COVID -19 Pandemic; Recommended treasurer sub-source.

Revenues				Authority	Definition
Account Number	Type	Source			
9319	Federal	OK-E911 Grant	OK E-911		CFDA 20.615; Federal; SEFA Requirement.
9320	Federal	LATCF Federal Grant			Local Assistance and Tribal Consistency Fund: A Part of the ARPA funding; 2022
9321-9399		NOT AVAILABLE			New Revenue codes must be approved by the State Auditor and Inspector.
9400	Miscellaneous				
9401	Miscellaneous	NOT AVAILABLE			
9402	Miscellaneous	Health Insurance Reimbursements			Reimbursements as they relate to health insurance coverage.
9403	Miscellaneous	Insurance Proceeds			Payments received from Insurance for a loss of county property.
9404	Miscellaneous	Tribal Revenue			Those funds received from Tribal Governments that are not federal monies. Tribal monies received in advanced of projects are to be processed through the Donation Fund, See SOP 6. See definition for more information.
9405	Miscellaneous	Project Revenue			Revenues received from an outside agency for reimbursement of a specific project (not related to grants).
9406	Miscellaneous	Recoveries			Restitution as ordered by court, or recovery for payments made in error.
9407	Miscellaneous	Reimbursement of Expenditures			Received for reimbursement of projects, expenses, etc.
9408	Miscellaneous	Rents/Lease of Public Property			Self-explanatory
9409	Miscellaneous	Resale Distribution		68 OS 3131	Apportionment from Resale Property Fund as allowed by law.
9410	Miscellaneous	Royalty			Royalty payments as received county mineral ownership.
9411	Miscellaneous	Sale of County Owned Assets			County Land, Personal Property, etc.
9412	Miscellaneous	Sales of County Owned Property			Sales as related to property acquired by delinquent taxes.
9413	Miscellaneous	Vocational Aid			
9414	Miscellaneous	Administrative Fee			Charge to any entity for the cost of administering funds or programs.
9415	Miscellaneous	Miscellaneous			For revenue that is not a recurring or is a unique deposit of funds. Treasurer has option to sub-source.
9416	Miscellaneous	Vending			Commissions received from vending services.
9417	Miscellaneous	Franchise Tax			Per agreement on file and approved by the BOCC; Usually an annual payment.

Revenues			Authority	Definition
Account Number	Type	Source		
9418		Sales Tax Reimbursement		Reimbursement of Sales Tax Expenditures or other program reimbursements.
9419		Opioid Abatement Settlement		
9420-9499		Not available		
9500	Special Assessments			
9501	Sp Assessment	NOT AVAILABLE		Fees as authorized and collected.
9502	Sp Assessment	Dilapidated Building	11 OS 22-112	Fees as authorized and collected.
9503	Sp Assessment	Drainage/Conservancy	82 OS 277 et seq	Fees as authorized and collected.
9504	Sp Assessment	Drainage Tax Penalty		Fees as authorized and collected.
9505	Sp Assessment	Fire Protection Districts	19 OS 901 et seq	Fees as authorized and collected.
9506	Sp Assessment	Irrigation	82 OS 277.7 et seq	Fees as authorized and collected.
9507	Sp Assessment	Mowing	11 OS 22-111	Fees as authorized and collected.
9508	Sp Assessment	Paving Tax Penalty	11 OS 36-222	Fees as authorized and collected.
9509	Sp Assessment	Municipal Roads and Streets	19 1232	Fees as authorized and collected.
9510	Sp Assessment	Rural Road Improvement	19 OS 902 et seq	Fees as authorized and collected.
9511	Sp Assessment	Sewer Tax (City)	11 OS 37-227	Fees as authorized and collected.
9512	Sp Assessment	Sewer Tax (County)	19 OS 871 et seq	Fees as authorized and collected.
9513	Sp Assessment	Sidewalk Penalty		Fees as authorized and collected.
9514-9599	Sp Assessment	Sidewalk Tax		New Revenue Codes must be approved by the State Auditor and Inspector.
9600	Other	SA&I approval required		
9601	Other	NOT AVAILABLE		

9602	Other	Accrued Bond Interest			
9603	Other	Bond Premium			

Revenues			Authority	Definition
Account Number	Type	Source		
9604	Other	Bond Proceeds		As related to monies on deposit on behalf of school and the County Treasurer is serving as School Treasurer.
9605	Other	Federal Aid (School)		As related to monies on deposit on behalf of school and the County Treasurer is serving as School Treasurer.
9606	Other	School District-Sinking Interest		As related to monies on deposit on behalf of school and the County Treasurer is serving as School Treasurer.
9607	Other	State Aid		New Revenue Codes must be approved by the State Auditor and Inspector.
9700	School			County Treasurer serving as School Treasurer - Line 9700 will be reserved for "Schools" to allow all school revenue to roll up to one line to be reported on EON - Trust Accounts.
9701		Reserved for School Revenues-assigned by Counties		
9702		Assigned by county		
9703		Assigned by county		
9704		Assigned by county		
9705		Assigned by county		
9706		Assigned by county		
9707		Assigned by county		
9708		Assigned by county		
9709		Assigned by county		
9710		Assigned by county		
9711-9799		Assigned by county		
		Reserved for School		

Account Number	Personnel Services	
	Title	
1100-1199	Personnel Services	
1110	Full time salaries	
1130	Part Time salaries	
1200-1299	Fringe Benefits	
1210	FICA	
1221	OPERS - County portion	
1222	Health Insurance	
1223	Life Insurance	
1224	Other Retirement Plans	i.e., Deferred Compensation
1231	Disability Insurance	
1232	Dental Insurance	
1233	Unemployment Compensation	
1234	Workers Compensation	
1235	Longevity	
1236	Safety Award	19 OS 339.A.11
1237	Incentive Award	19 OS 339.A.26 SB 220 effective 11-1-2018
1238-1299	NOT AVAILABLE	
1300-1399	Travel Related	Reimbursement travel and Statutory travel are NOT required to be budgeted separately.
1310	Travel	
1320	Statutory Travel	
Definition:	68 OS 3010	
	The term "personal services" is defined to comprehend all salaries, wages, per diem compensation, fees where the only compensation of the recipient is the fees earned, and all allowances or reimbursement for travel expense where authorized by law and/or defined by law, paid to any officer, deputy, employee or other individual for services rendered or employment in relation to the office, department or subdivision of the municipality, including such items as fees and mileage of witnesses and jurors when paid from the general fund, fees of constables and justices of the peace and all other fees, compensation or remuneration paid to individuals or persons who have only their professional, technical or vocational skills and services to sell. In the departments of roads and highways and/or streets and alleys the term "personal services" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include such items as salaries, wages, per diem compensation and all other compensation or remuneration paid to engineers, surveyors, mechanics, truck drivers, tractor and grader operators, carpenters, etc., for professional, technical and vocational skills and services rendered in relation to employment by or within such department or subdivision of the municipality.	

	Expenditures Maintenance and Operations		
2000-2499	OPERATING SUPPLIES		
2005	M&O		Operating expenses can be reported under 2005 or can be reported in more detail using any of the additional listed accounts.
2010	Programs		Expenses related to one program.
2011	Medical Care		
2012	Food Cost for Prisoners		
2013	Postage		
2014	Publications		
2015	Premiums and Awards		
2016	Utilities		
2017	Detention Services		
2020	Professional Services		
2021	Contract Labor		
2022	Banking Fees		
2030	Communications		
2040	Rentals and Leases		
2050	Repairs		
2060	Printing		
2065	Property Insurance		
2066	Other Insurance		
2075	Projects		Can be used to record expenses that may be reimbursed at a later time. For Projects related to capital improvement see Capital Outlay.
2076	Assigned by County; SA&I approval required		
2077	Assigned by County; SA&I approval required		
2078	Assigned by County; SA&I approval required		
2079	CED Small Projects		Circuit Engineering Districts
2102	Principal of Investment		Optional
2103	Restricted Accrued Interest		Optional; NO expenditures allowed from this code; transfer to another expense code using form 237.
2201-2299	Donations		Assigned by County. Use Donor Name or Resolution # in name Title. See SOP #6.
2300-2399	Grant Awards		Assigned by County; a suggestion may be to use the corresponding FYxx for the last two digits; Example might be for an award received in FY2019, the

Expenditures Maintenance and Operations			
			expense code would be 2319; in FY2020, the expenses code would be 2320, etc. – See SOP #16.
2999	Contingencies		
Definition	68 OS 3010 The term "maintenance and operation" is defined to comprehend all current expense except those items herein defined as "personal services" and/or "capital outlay," and "sinking funds," including all items, articles and materials consumed with use, rentals on machinery and equipment, premiums on surety bonds and insurance, all maintenance and repair accomplished according to the conditions of a contract, and all items of expense paid to any person, firm or corporation who renders service in connection with the repair, sale or trade of articles and commodities. In the departments of roads and highways and/or streets and alleys the term "maintenance and operation" shall comprehend all items so defined hereinbefore, and shall be further specifically defined to include all items, articles and materials consumed with the use in the repair, maintenance, construction or reconstruction of roads, bridges, highways, streets and alleys by the usage of force account labor, rentals on machinery and equipment, premiums on surety bonds and insurance, and all repair and maintenance accomplished under the terms of a contract.		

Capital Outlay			
Account Number	Title		
4010	LAND		
4020	BUILDINGS		
4030	OTHER IMPROVEMENTS		
4100-4199	MACHINERY/ EQUIPMENT		
4110	Capital Outlay		
4130	Lease/Rentals		
4151-4199	Donations		Assigned by County. Use Donor Name or Resolution # for name Title. See SOP#6.
4200-4299	Projects: For County Use. Name should be descriptive of project, (i.e., Twin creek bridge)		
	Assigned by County		
4300-4399	Grant Awards – Assigned by County		Assigned by County; a suggestion may be to use the corresponding FYxx for the last two digits; Example might be for an award received in FY2019, the expense code would be 4319; in FY2020, the expense code would be 4320, etc.
Definition	68 OS 3010		
	The term "capital outlay" is defined to comprehend all items and articles (either new or replacements) not consumed with use but only diminished in value with prolonged use, such as new, or replacements of, machinery, equipment, furniture and fixtures, all real properties, and all construction or reconstruction of buildings, appurtenances and improvements to real properties accomplished according to the conditions of a contract.		

Debt Service	
Account Number	Title
5010	Principal
5020	Interest
5030	Fiscal Agent Fee
5110	Reserve Requirements
5210	Other Debt Service Expenditures
5310	Sinking Fund Requirements

Intergovernmental	
Account Number	Title
6010	Cities and Towns
6210	School Districts
6310	Other County Agencies
6410	Other Counties
6510	State of Oklahoma
6610	Other States
6710	Federal Government
6810	Miscellaneous

Term	Definition	Comments
Account	An expenditure level within the department (P/S, M&O); or revenue source.	
Agency Fund	Agency Funds are those funds held on deposit by the county for NON-county related programs. The county has only a fiduciary responsibility to account for the receipt and disbursement of monies which are recorded in the fund. Agency funds are not included in County financials as reported to SA&I but should be listed individually on the General Ledger in the apportionment of funds. There will be a separate Exhibit in the EON for Trust and Agency.	
Appropriation Transfer	Monies moved from one appropriation account to another within the same fund.	
Award Grant	Grant proceeds received in periodic payments to pay for expenses that are due and payable.	
Capital Projects Fund	A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). All major projects OTHER than those funded by sales tax.	
Carryover	Cash that is free and clear of any encumbrances or liabilities.	
Debt Service Fund	A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a <i>SINKING FUND</i> .	
Departments	Governmental functions that are created and authorized by Oklahoma Statute or Oklahoma Constitution.	
Donations	All revenues received as a result of a gift, pledge or grant or bequest from private sources is to be receipted as a donation. If donation is for payroll contact SA&I Field Manager for additional information.	See SOP #6.

Term	Definition	Comments
Enterprise Fund	A fund established to account for operations financed and operated in a manner similar to private business enterprises.	
Fund	A separate set of self-balancing accounts.	
Fund Transfer	Monies moved from one Fund to another as authorized by Statute.	
General Fund	The fund used to account for all financial resources, except those required to be accounted for in another fund. Usually tax supported activities.	
Grant	<i>“Award of financial assistance from an outside agency, usually federal or state to a recipient (county) to carry out a public purpose of support or stimulation for the local area.”</i>	Circular A-133
Interlocal Government Agreement	A resolution or written agreement between local government agencies such as a city, school board or other constitutional office.	
Internal Service fund	A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost reimbursement basis.	
Lapsed Balance	Unencumbered cash carryover from one fiscal year to the next.	
Loans	Loans are used when the money has to be repaid.	
Matching Grants	Grant that requires County funds be expended (ex. 80/20).	SOP
Official Depository	Accounts necessary to provide clearinghouse mechanisms for cash resources which are collected by the county, held for a brief period, and then disbursed to authorized recipients. The Exception is the Court Fund.	
Public Authority Funds	Oklahoma Constitution (Art 10 Sec 26) prohibits county government from incurring debt unless voted on by the public. Debt issued by a County is primarily in the form of General	

Term	Definition	Comments
	<p>Obligation (GO) Bonds or Revenue Bonds. GO Bonds are normally repaid by a property tax millage. Revenue Bonds are normally repaid from a specific revenue stream such as a sales tax. Public Trust (also referred to as Trust Authorities) are created through Oklahoma Statutes (60 OS 176 et seq). They provide an alternative funding mechanism to local governments including the ability to borrow funds. Many counties are collecting a Sales tax for debt payments that were created through a public trust (or Authority). The Public Trust (or Authority) is a <u>separate legal entity from the county and Authority funds must be accounted for in a transparent manner separate from county funds. A public trust must provide an annual financial audit.</u></p>	
Reimbursement Grant	Grant proceeds are received after completion of project and all expenses are paid.	SOP
Reserves	Outstanding Liabilities. (i.e., Purchase orders not paid; Warrants not paid.)	
Restricted Expenditures	Expenditures within a FUND that are restrict by law or agreement. All expenditures for a Project should be identified by a separate account. Some restricted expenditures can be made within an Unrestricted Special Revenue account. (Ex. sheriff Cops grant for salaries can be expended out of "Sheriff Service Fee")	
Restricted Special Revenue	These funds have restrictions placed on them by statute. Restrictions are placed on expenditures of the fund and usually have a smaller revenue stream. (i.e., RM&P, Sales tax)	
Sales Tax	Restricted revenue and should not be comingled with other revenues.	
SEFA	OMB Circular A-133	Tutorial Video
Special Assessments Fund	The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations,	

Term	Definition	Comments
	other government units and/or other funds.	
Special Cash Fund	A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes. The uses and limitations of each Special Revenue Fund are specified by the legal authority creating it, and the resources of a given Special Revenue Fund generally cannot be diverted to other uses.	
Subgrant	A grant made by one organization using funds previously granted to it by another. Ex. Federal Monies "granted to" State of Oklahoma for local use. Department of Homeland security gives funds to Oklahoma Department of emergency Management to be given to a local entity. sometime referred to as a pass-through Grant.	
Sub-recipient	The entity that receives funds from a pass-through entity.	
Sub-source	Revenues can be sub sourced to identify detail of the sources. This is at county discretion. Example of sub source: Source, County clerk Fees, sub-Source: Filing fees; RM& P; Copies. Source: Sheriff Fees, Sub-source: Fingerprinting; gun permits etc.	
Transfer	All transfers should have statutory authority such as Resale. There are very few exceptions.	
Tribal Revenue	Those funds received from Tribal Governments that are not federal monies. Tribal monies received in advanced of projects are to be processed through the Donation Fund, SOP 6. If revenue is for payroll contact SA&I field Office for further information. Tribal monies received on a reimbursement follow appropriate SOP (SOP1, SOP2-A,SOP2-B)	Use Revenue Source 9404 Tribal Funds receipting; would not be subject to SEFA.

Term	Definition	Comments
Trust and Agency	Includes Official Depository and Agency Fund.	
Trust Authorities	See Public Authority.	
Unrestricted Special Revenues	<p>Many Special revenues accounts can be used for "lawful operations". There are no restrictions on the expenditure other than they are for the lawful operations of the designated office. They may have multiple revenues sources (Highway; Sheriff Service Fee).</p> <p>However, projects can rarely be funding from a Restricted Special Revenue Fund. There may be opportunity to make a "start-up" loan from Restricted Special Revenue by transferring funds.</p> <p>Upon receipt of reimbursement it would be transferred back to the Restricted Special Revenue Fund.</p>	

Standard Operating Procedures

The following Standard Operating Procedures (SOP) are designed to provide step by step instructions compiled by the State Auditor and Inspector's Office to help carry out complex routine financial transactions. This SOP is specific to county government financial accounting and will provide proper accountability and reporting of county revenue and expenditures.

Index		
Topic	Description	SOP/Remarks
Authority	See Public Authority	
BIA	BIA funds that are received on a reimbursement should be deposited/apportioned/appropriated to the fund from which the original expense was paid.	See Grants
Capital Reserve Fund	A Capital Reserve Fund was created by SB 280, effective July 1, 2021. The new law is codified under Title 68 O.S. § 3034.1. A new special revenue fund may be created to pay for long-term capital needs from excess funds.	SOP #22
Close-out of Funds	Occasionally Funds are created for a special purpose and there is a residual balance left when the fund ceases to function as it was originally intended. <u>Due diligence should be made to ensure the funds are no longer needed for the original intent</u> and those facts should be outlined in the BOCC Resolution. The residual balance can be transferred to the General Fund to close out the Fund.	SOP #10
Correcting Apportionment Errors	When revenue is apportioned to the wrong fund a journal entry should be made to correct. These corrections should be made on the date the error is discovered or corrected. NEVER back date an entry. Use Form 240.	SOP #12
Correcting Appropriation Errors	Error of appropriations within a fund should be corrected on the DATE it is discovered. NEVER back date an entry. Make the entry netting the adjustment to the correct account. Use Form 240.	SOP #11
County Bridge and Road Improvement Fund (CBRI)	The Gross Production, Diesel, and Gasoline tax dedicated to CBRI will be apportioned to the CBRI Fund #1103. CBRI revenue should NOT be co-mingled with Highway Cash.	
Discharge of Bond	The County Clerk shall deposit into a separate, interest-bearing fund any monies received for the release of a Mechanic Lien, with the County Treasurer. This is a Trust Fund (COA 7406). The Treasurer shall report the proportionate interest earned to the County Clerk on a monthly basis.	See County Clerk Handbook Ch. 12

Index		
Topic	Description	SOP/Remarks
Donations	Donations can be accepted by the Board of County Commissioners on behalf of the County. All donations must be accepted by the Board of County Commissioners in an open meeting by Resolution stating the donation, purpose, and any restrictions. A copy of the Resolution should be given to the Treasurer and Clerk as authority to establish the proper accounts. All donations will be apportioned to the "Donations Fund" and appropriated to the Recipient (Department). Revenue will be received under Donations and identified by sub source. Revenues must be identified on the 308 to allow for correct appropriations. COA Fund 1280 and COA Revenue 9110. If donation is for payroll contact SA&I Field Manager for additional information.	SOP #6 19 OS § 339(A)20; 60 OS § 381; 69 OS § 601(A)
Emergency Medical License Plates	Oklahoma Vehicle License and Registration Act. Fifteen Dollars (\$15.00) of the twenty dollar fee shall be apportioned to the county of residence of the person purchasing the plates to be equally apportioned by the county to the city and county volunteer fire departments in the county.	Revenue Code 9321 Repealed
Emergency Transportation Revolving Fund (ETR)	Emergency Transportation Revolving fund is a LOAN authorized by the Circuit Engineering Districts. Because it is a loan, it should be receipted and deposited as a Trust and Agency Fund (COA 7506). When the County is ready to begin work on the project, the funds should be transferred from ETR fund to the fund from which the county anticipates reimbursement (highway fund, CDBG, CBRI, etc.) hereinafter referred to as the Project Fund. All project expenditures should be encumbered from this fund. When monies are receipted from the project funding agency, it should be apportioned to the Project Fund. Then a transfer can be made from the Project Fund back to the ETR Fund. The ETR loan will be repaid from the ETR Fund. By following this procedure, the County will not overstate revenue and disbursements on the financial statement. 69 OS § 687.3.	SOP #4 69 OS § 687.3
Equitable Sharing Programs	Asset Forfeiture Program whereby cooperating local law enforcement can receive asset forfeitures; BOCC approval required for participation; Use for funds received from DOJ; Federal Audits require those monies received from DOJ, Fund 1243, to be held separately from the funds received from Homeland Security and Immigration and Custom Enforcement (ICE), Fund 1244.	See Fund 1243 and 1244; see page 2- 3 of link below. https://www.justice.gov/criminal-afmls/file/794696/download

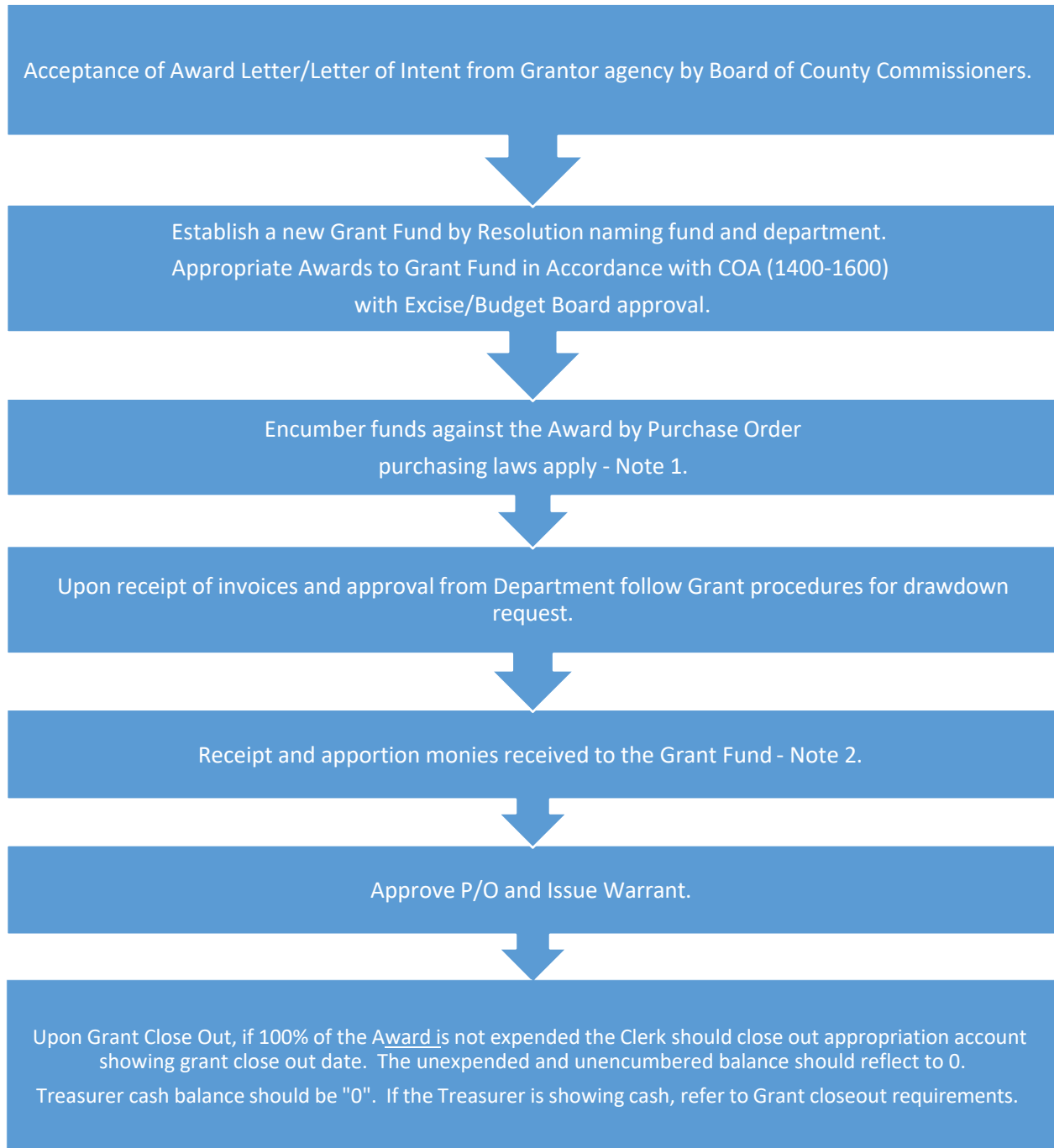
Index		
Topic	Description	SOP/Remarks
Estray Animals	If no owner has been identified, any remaining money, after payment of all costs and expenses, is deposited with the County Treasurer to be held in a Trust Fund (COA 7501) from which payment may be made to a claimant who has been determined by the district court to be the owner of the stray animal. If payment is not made within one year, <u>the funds are transferred to the General Fund.</u>	SOP #9 <u>4 OS § 85.7</u>
FEMA	FEMA funds that are received on a reimbursement basis should be deposited/apportioned/appropriated to the fund from which the original expenses were paid. <u>Project Expense</u> reports will be the PRIMARY source of documents in tracking FEMA expenses. It is important to remember that all expenses related to a particular disaster may not be reimbursement. It is not required to pay for FEMA related expenses in a separate fund or account. It is required to deposit ANY FEMA reimbursement to the fund from which the expenses were made, and the PROJECT EXPENSE reports will provide that detail. FEMA is subject to SEFA. Using the proper Revenue codes for receipting of revenue is important. Revenue Code 9305.	SEFA Reporting
Grant - Award	The Grant is awarded, and revenue (money) is drawn down on a pay as you go basis. Encumbrance is made against the Award (not cash). Warrants <u>cannot</u> be issued until cash is drawn down.	SOP #1
Grant-Matching	Grants that required the County to finance a portion of the project that <u>will not</u> be reimbursed.	SOP #2 Option A or B
Grant – Multi Jurisdictions	During disaster situations County may apply and receive grant reimbursements on behalf of small taxing entities. The FMAG grant is an example.	SOP 19
Grant-Reimbursement	Requires the County to pay for Grant activities and be reimbursed.	SOP #2 Option A or B
	Operating within the Fund:	Option A
	1. The Grant is awarded but requires the County to pay for the expenses of the Project and be reimbursed at completion.	
	2. The Grant activities can be financed by any County fund that allows for those expenses and has adequate funds available:	
	Correct: Highway Project out of Highway Cash	

Index		
Topic	Description	SOP/Remarks
	Incorrect: Sheriff C.O.P.S out of Highway (Highway CAN ONLY be used for expenses related to Roads.	
	CORRECT: Sheriff C.O.P.S. from Sheriff Service Fee	
	Financing Grant Activities from another Fund:	Option B
	Interfund Loan:	
	The Grant is awarded but requires the County to pay for the expenses of the Project and be reimbursed at completion.	
	If the Recipient (County Department) DOES NOT have adequate funds to pay for the Grant activities, another county department/fund can loan funds to finance the project.	
	Example: Highway ST can Loan to Sheriff C.O.P.S	
	The Loan must be repaid by June 30 th	
	If using General Fund for transfer, see SOP #3	
Grant Revolving Funds	Due to the Volume of Grants being awarded annually to counties, the following change will be made to assigning those Grants to the COA – Effective 10-1-2019. The overall changes allow for a Single Grant Revolving Fund per Grant Category (i.e., REAP, CDBG, BIA, etc.). NO CHANGES NEED TO BE MADE TO ANY ASSIGNMENTS ALREADY MADE. Use the current COA assignment. When the Grant is closed out you may render the current assignment as inactive. Clarification	SOP #16
Public Authorities	Oklahoma Constitution (Art 10 Sec 26) prohibits county government from incurring debt unless voted on by the public. Debt issued by a County is primarily in the form of General Obligation (GO) Bonds or Revenue Bonds. GO Bonds are normally repaid by a property tax millage. Revenue Bonds are normally repaid from a specific revenue stream such as a Sales Tax. Public Trusts (also referred to as Trust Authorities) are created through Oklahoma Statutes (60 OS 176 et seq). They provide an alternative funding mechanism to local governments including the ability to borrow funds. Many counties are collecting a Sales Tax for debt payments that were created through a Public Trust (or Authority). The Public Trust (or Authority) is a <u>separate legal entity from the county</u> and Authority funds must be accounted for in a transparent manner separate from county funds. A Public Trust must provide an annual financial audit.	SOP #5

Index		
Topic	Description	SOP/Remarks
Public Trust	See Public Authorities	
Rainy Day Fund	Rainy Day Fund was created by SB 280, effective July 1, 2021. The new law is codified under Title 68 O.S. § 3034.1. A new special revenue fund may be created from surplus funds received over and above the itemized estimate of needs for the General Fund.	SOP # 21
Resale Property Apportionment	SOP to apportion excess resale funds in accordance with 68 OS 3137.	SOP #17
Resale Property Expenses	County Commissioners must manage the real estate acquired by the County for nonpayment of taxes and may use Resale Property Funds for the upkeep. This can be by contract with vendors, or the County may use force account labor and equipment. This flow chart outlines the procedure for using county force account labor	SOP #19
Sales Tax - General Fund with restrictions	Using the General Fund to expend Sales Tax money creates a budget account. This allows Sales Tax to be expended on "anticipated collections". However, the sales tax must be budgeted and expended in accordance with the ballot.	SOP #8
Sales Tax - Cash Fund	When Using the Cash Fund to expend Sales Tax money the revenue must be receipted, apportioned and appropriated BEFORE expenditures can be made. This is the same as other Cash Funds.	SOP #7
Sales Tax - Moving from General to Cash	Moving Sales Tax from the General Fund to a Cash funds requires planning. The BEST time is to change is at the beginning of the new fiscal year. (July 1)	
Use Tax	Use Tax Apportionments	SOP #13

SOP #1 – Grant Award

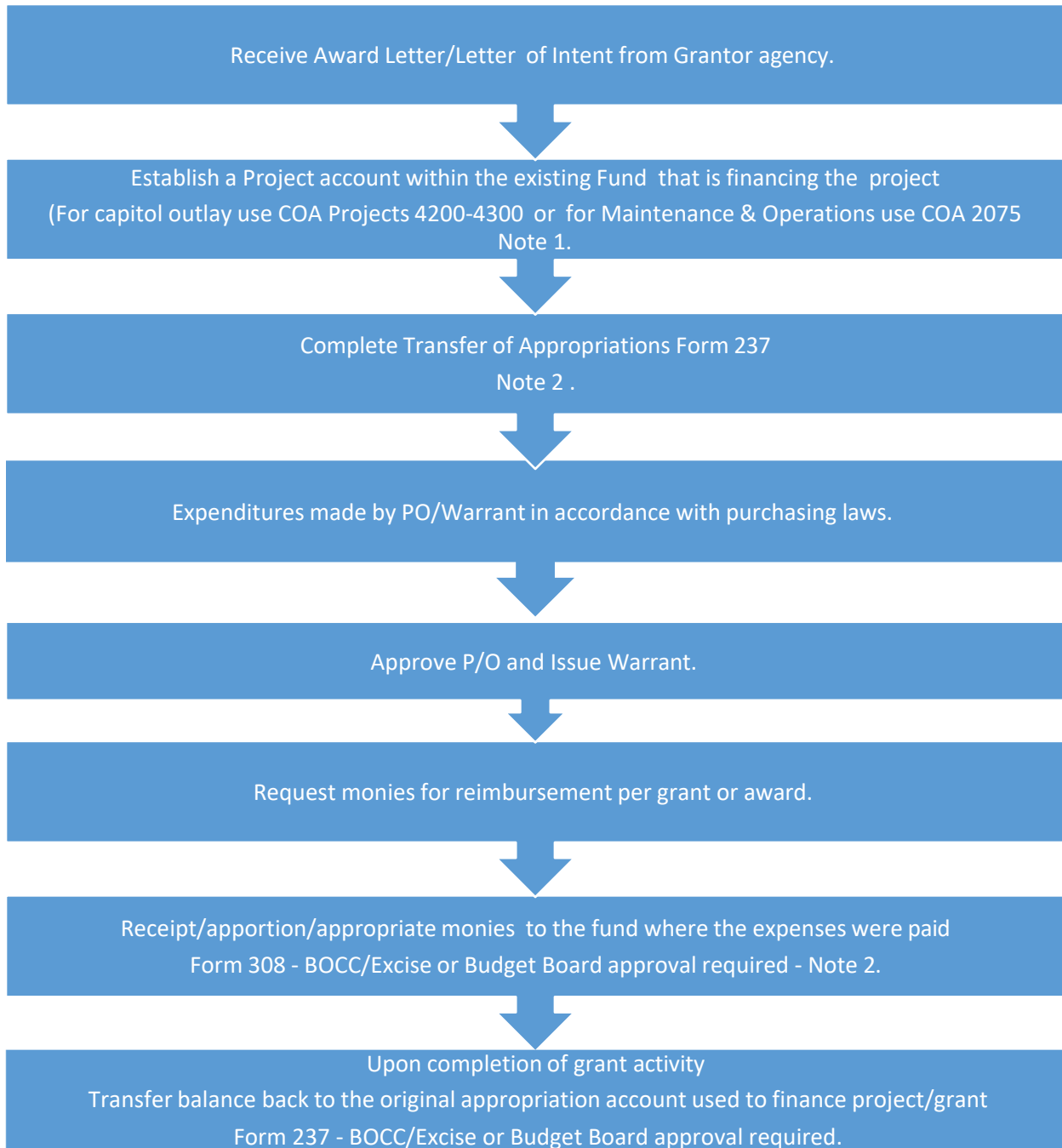
Appropriating monies based on Letter of Intent/Award Letter



Note 1 – Clerk may need a supplemental ledger to track cash received. Payment CANNOT be made until Cash is received.

Note 2 – Apportionment does not need BOCC or Excise Board (or Budget Board) approval as it was previously approved by Board(s); Use Form 308 as notification of receipt and apportionment. Some grants require expenditure of funds within 10 days. This may require a Special Apportionment by the Treasurer.

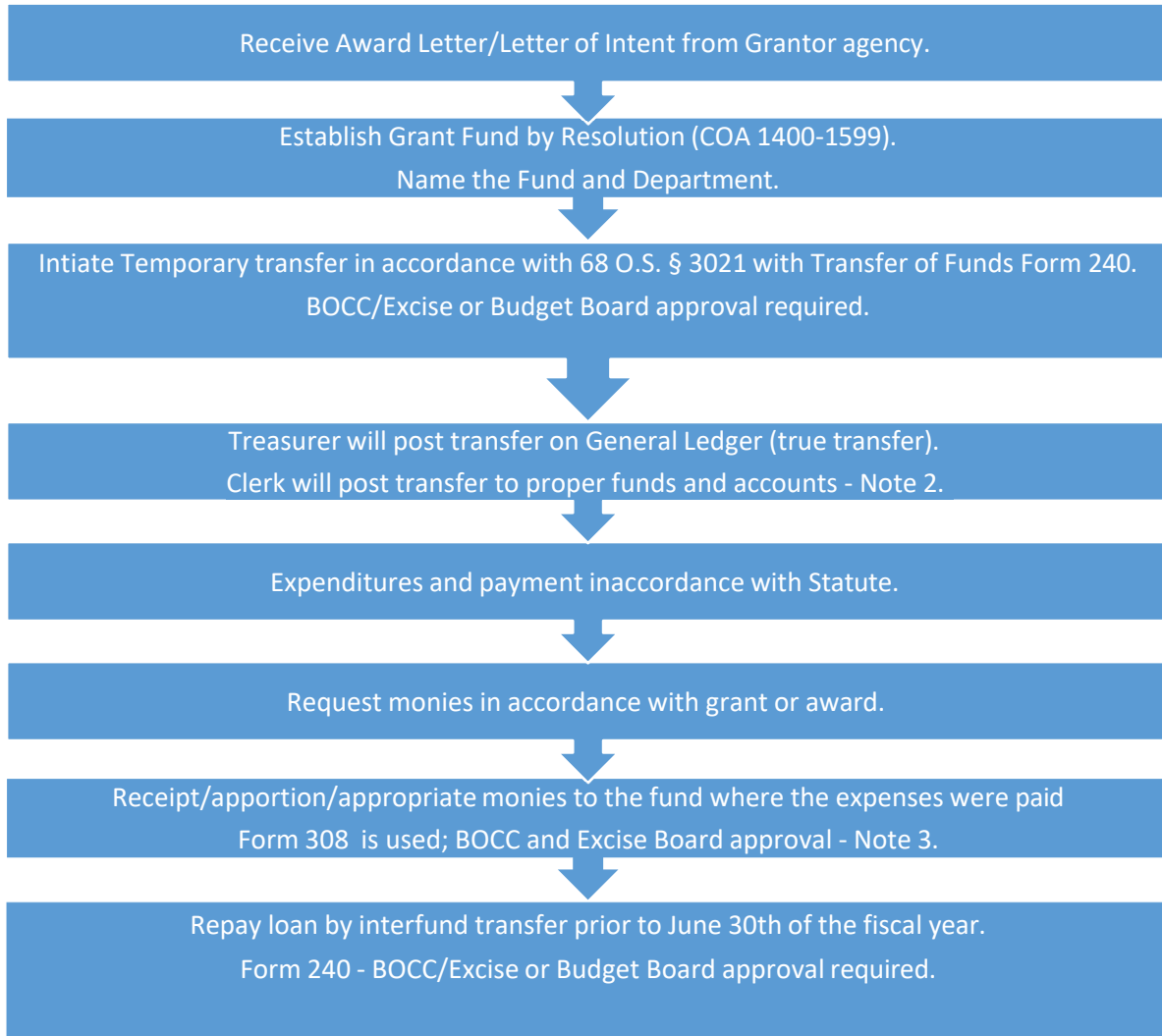
SOP #2- Option A Grants/Projects Reimbursement Operating within a Fund



Note 1 – COA allows for Projects under expense account 4200-4300 under Capital Outlay or 2075 under M&O. This would be a one-line appropriation. If multiple expenses need to be tracked (i.e., P/S, M&O, and C/O, consider using a restricted department. (ex., In Highway use 5800, 5900, or 6100).

Note 2 – Federal Revenue is subject to SEFA. Use appropriate revenue source.

SOP #2- Option B
Grants/Projects Reimbursement
Operating by Interfund Loan
Temporary Transfer (68 O.S. § 3021)

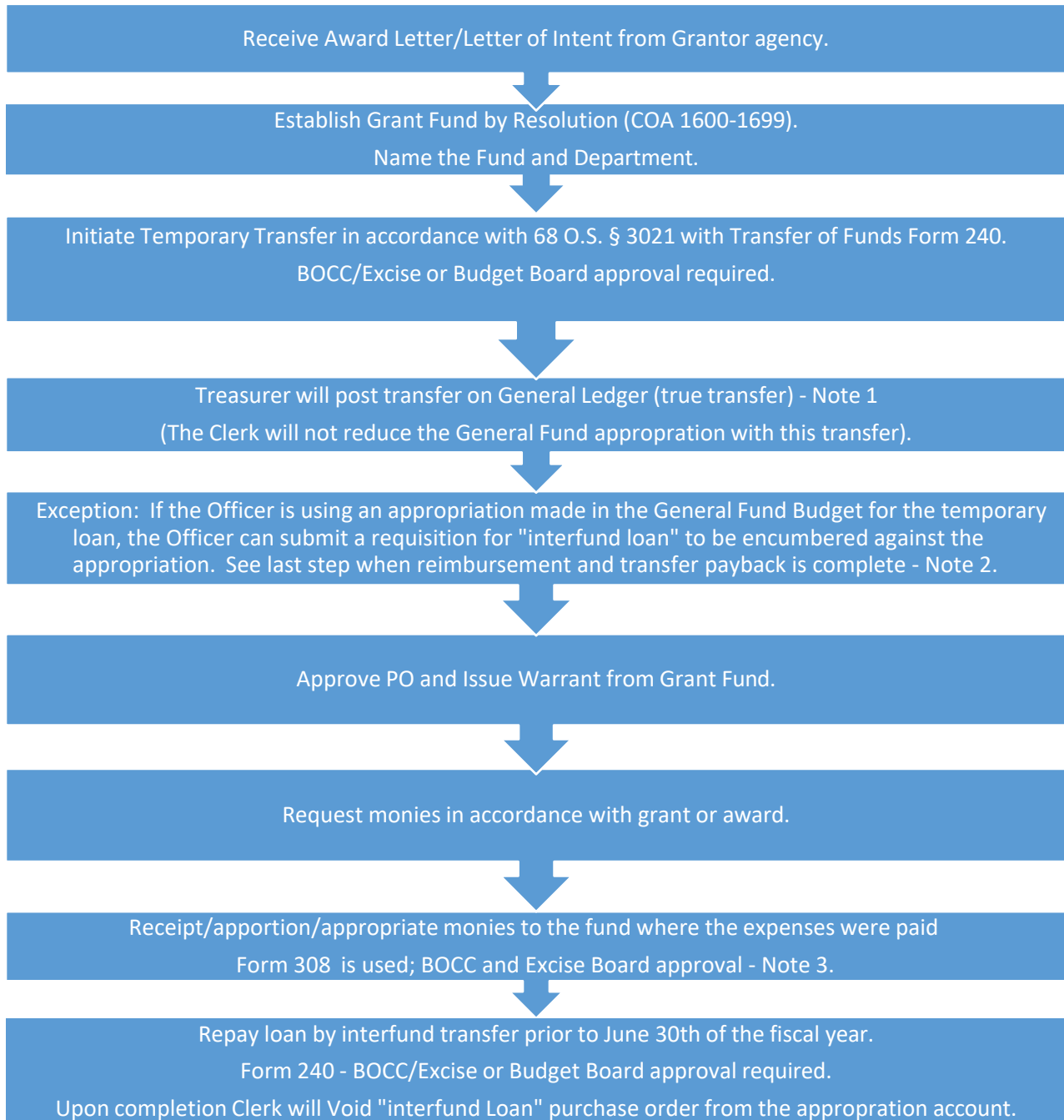


Note 1 – This transfer will show on the General Ledger and financial statements.

Note 2 – The encumbrance of the purchase order is not a required step.

Note 3 – Revenue may be subject to SEFA reporting.

SOP-#3 – Using General Fund
Grants/Projects Reimbursement
Operating by Interfund Loan- Temporary Transfer (68 O.S. § 3021)

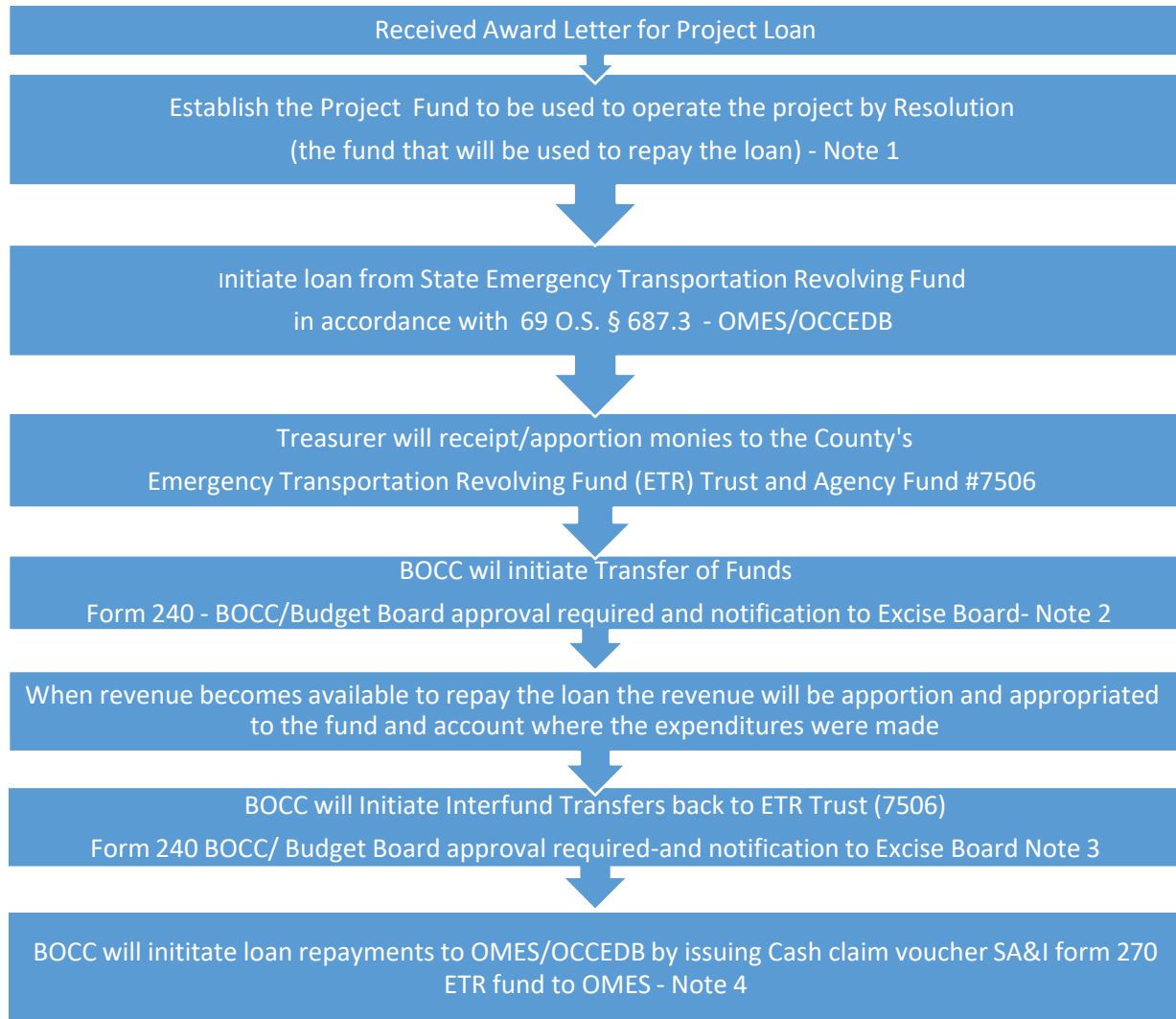


Note 1 – This transfer will show on the General Ledger and financial statements.

Note 2 – The encumbrance of the purchase order is not a required step.

Note 3 – Revenue may be subject to SEFA reporting.

SOP #4
Emergency Transportation Revolving Fund Loan
(69 O.S. § 687.3)
(revised 4-15-2019)



Note 1 - If you are using Highway Funds to repay the loan, establish a Restricted Department within the Highway Fund using Department 6100; If CDBG moneys will be used to repay the loan, establish a new CDBG Grant; If CBRI Funds are used to repay the loan, establish a Restricted Department (6100) in the CBRI Fund, etc.

Note 2 – Treasurer will transfer funds from 7506 to the Project Fund. This is a true transfer and be reported on the Financials. The Clerk will post the transfer to the Project Fund. This may be a one-sided transfer for the Clerk.

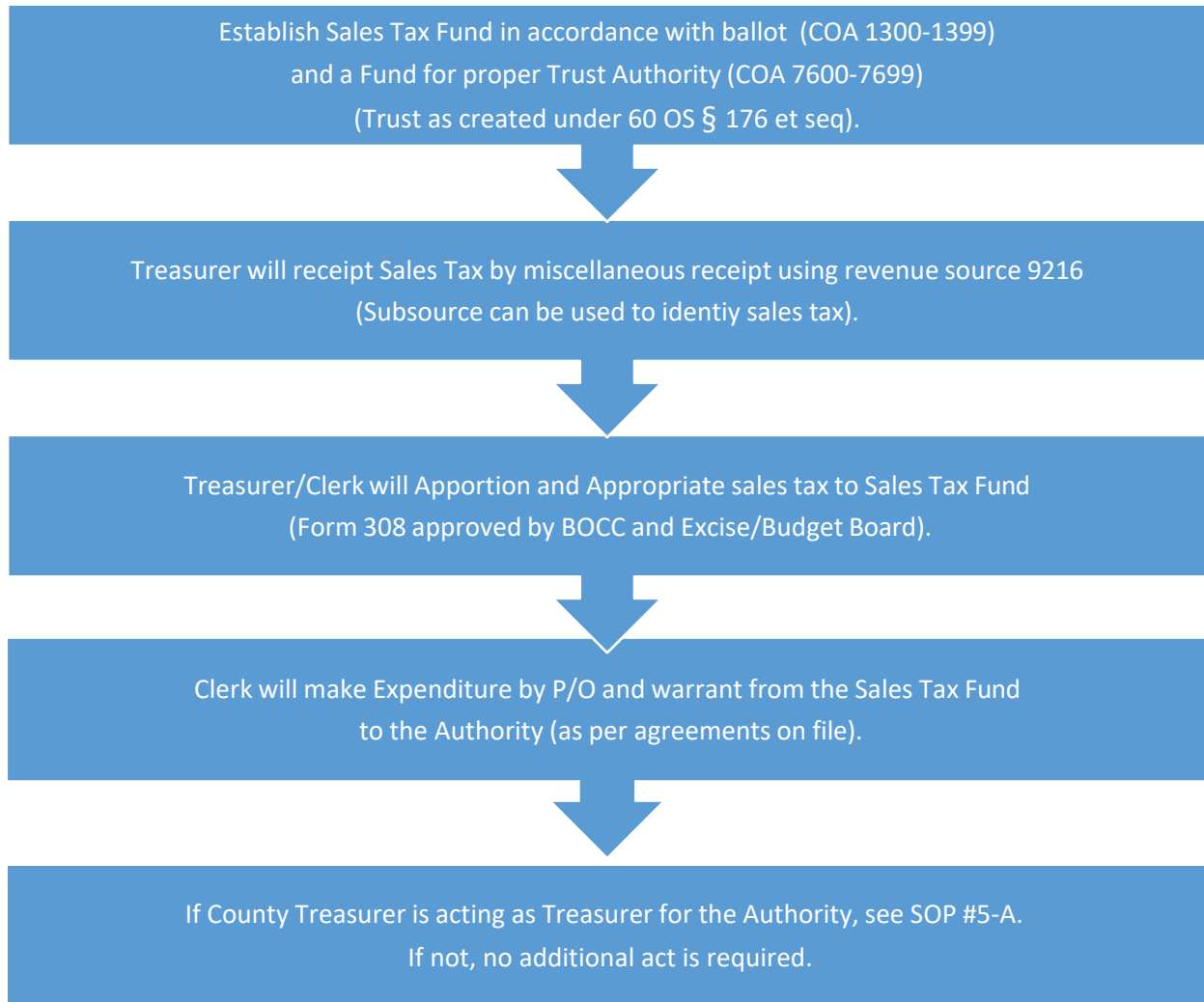
Note 3 – The Treasurer will transfer the funds from the project fund back to ETR Trust 7506. The Clerk will show a transfer out of the project fund. This may be a one-sided transfer for the Clerk.

Note 4 – It is recommended the cash claim (Form 270) be completed when making the transfer. The Chairman of the BOCC will sign the cash claim. Voucher will be prepared by Clerk and follow normal cash voucher procedures.

SOP #5

Collecting Sales Tax for Trust Authority Debt Payments

Many counties collect a Sales Tax for debt payments that were created through an Authority (or public trust). The Authority (public trust) is a separate legal entity from a county. Funds must be accounted for in a transparent manner. Authority Funds have no statutory authority to be recorded on the County General Ledger. (See Index)



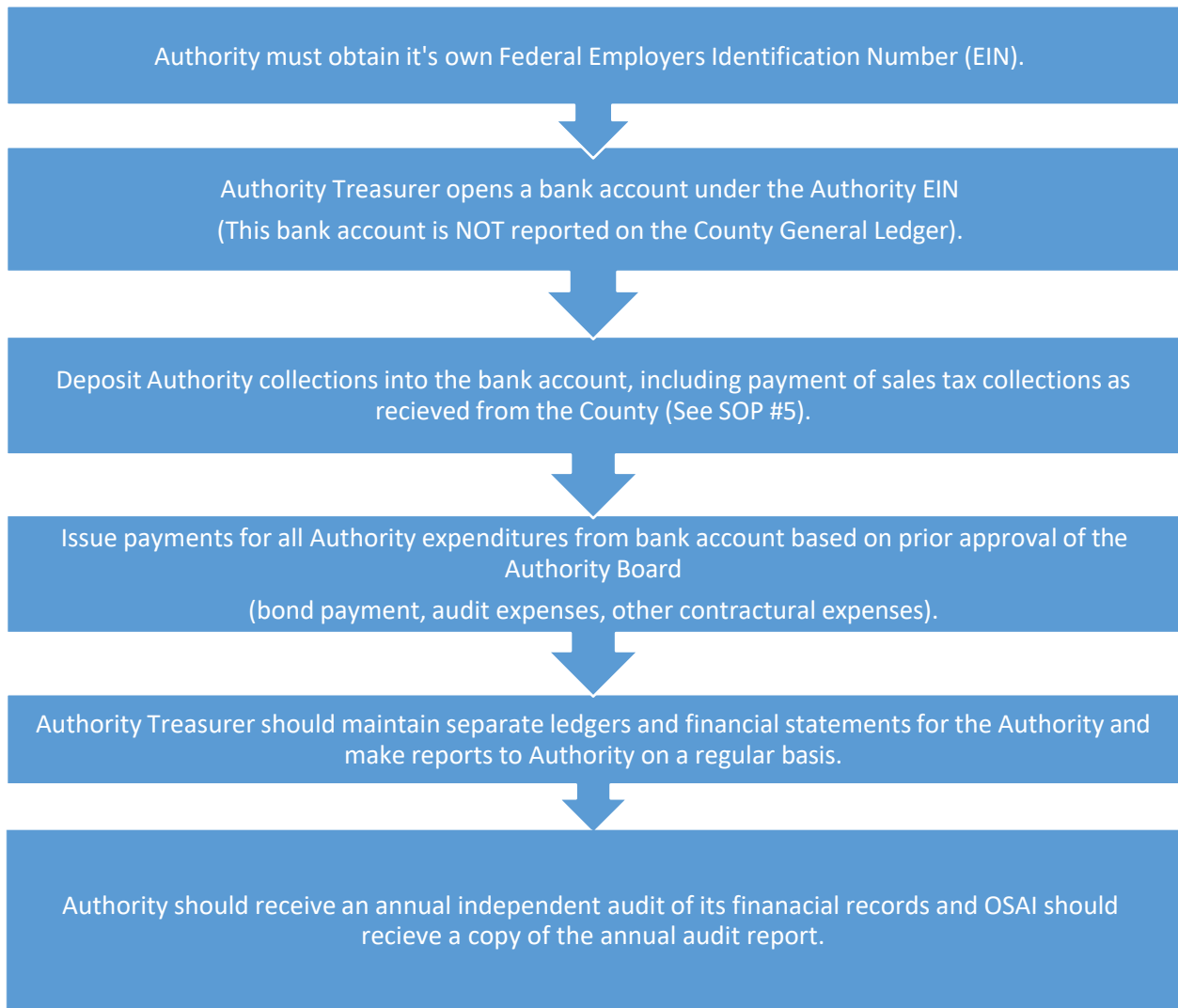
SOP #5-A

Public Authority Funds

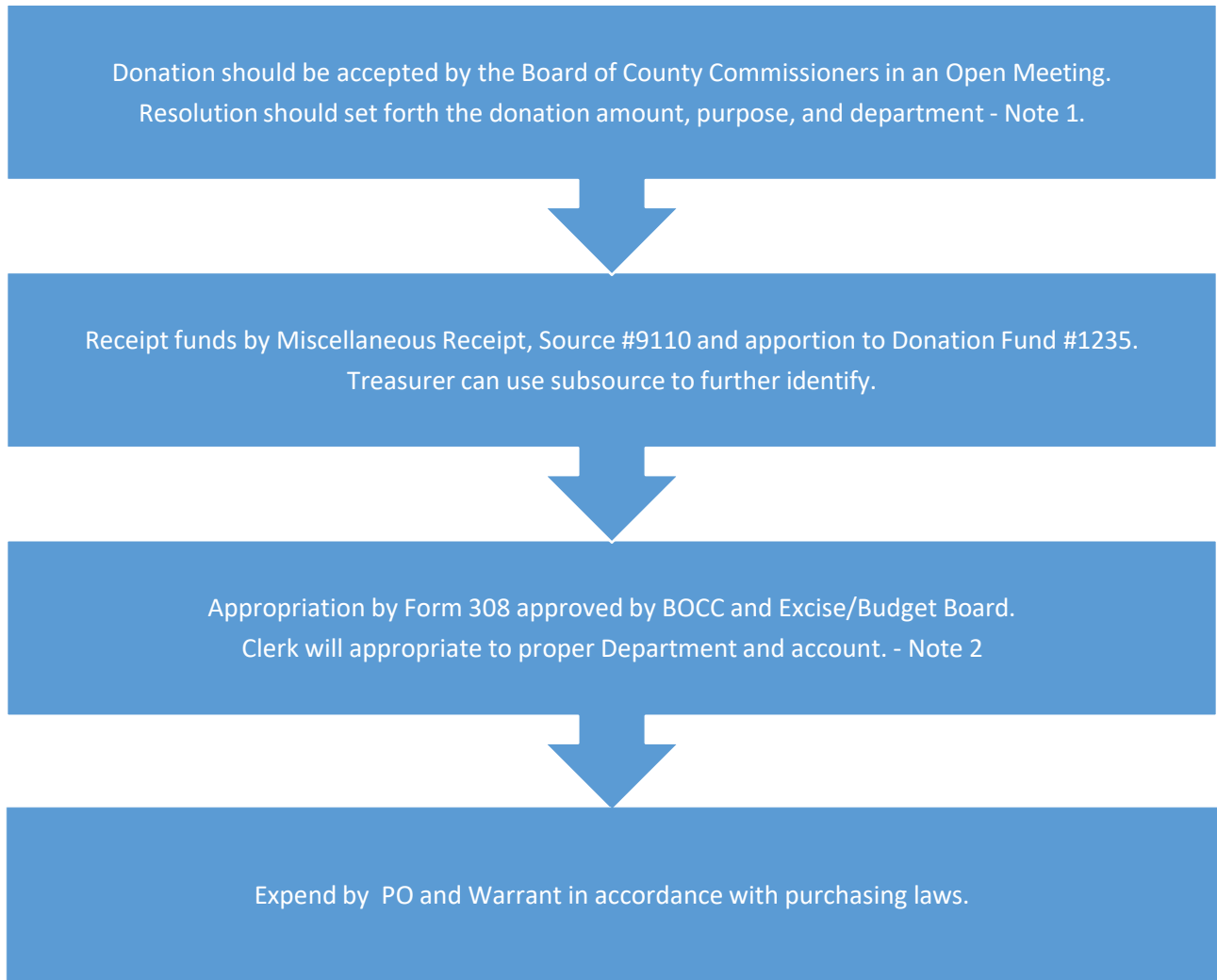
(When County Treasurer is acting Authority Treasurer)

The Authority (public trust) is a separate legal entity from a county. Funds must be accounted for in a transparent manner. Authority Funds have no statutory authority to be recorded on the County General Ledger. (See Index). The Trust By-laws and Agreements must be strictly adhered to by the Trust Board and appointed members. This SOP should serve only as a guideline.

A Public Authority is REQUIRED to provide an annual financial audit.



SOP #6 Donations to County



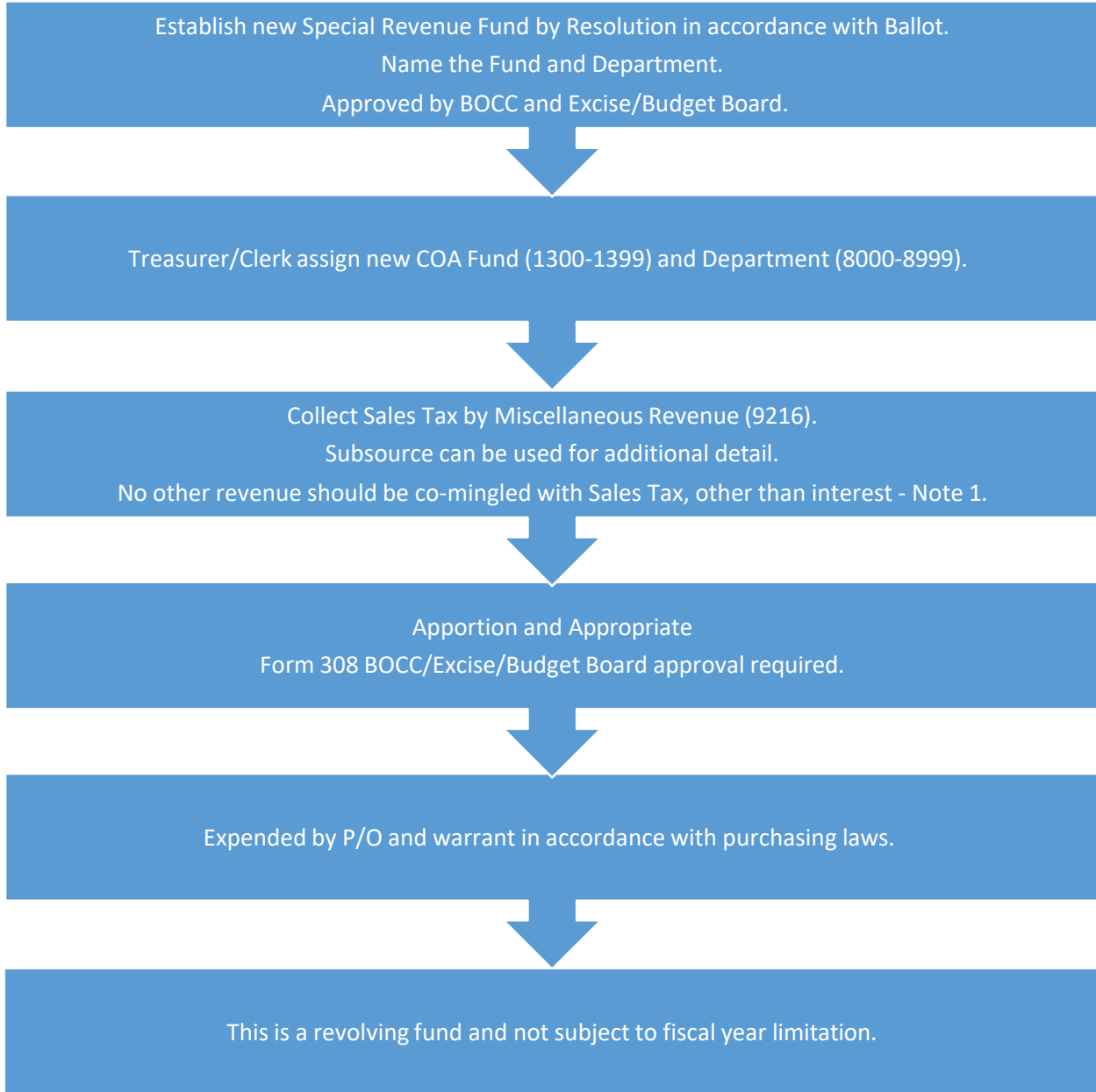
Note 1 – If donation is for payroll, contact SA&I Field Manager for further instructions.

Note 2 – Donations must be tracked according to purpose. If the donation is restricted, use a separate account under the department for each donation. See account 2201-2299 for M&O and 4151-4199 for C/O. The account name should be the Donor name OR Resolution number. However, if donation is not restricted it can be co-mingled with other “unrestricted” donations within the department, using a general expense account (i.e., 2005).

See IRS Donation information at:

<https://www.irs.gov/government-entities/federal-state-local-governments/governmental-information-letter>

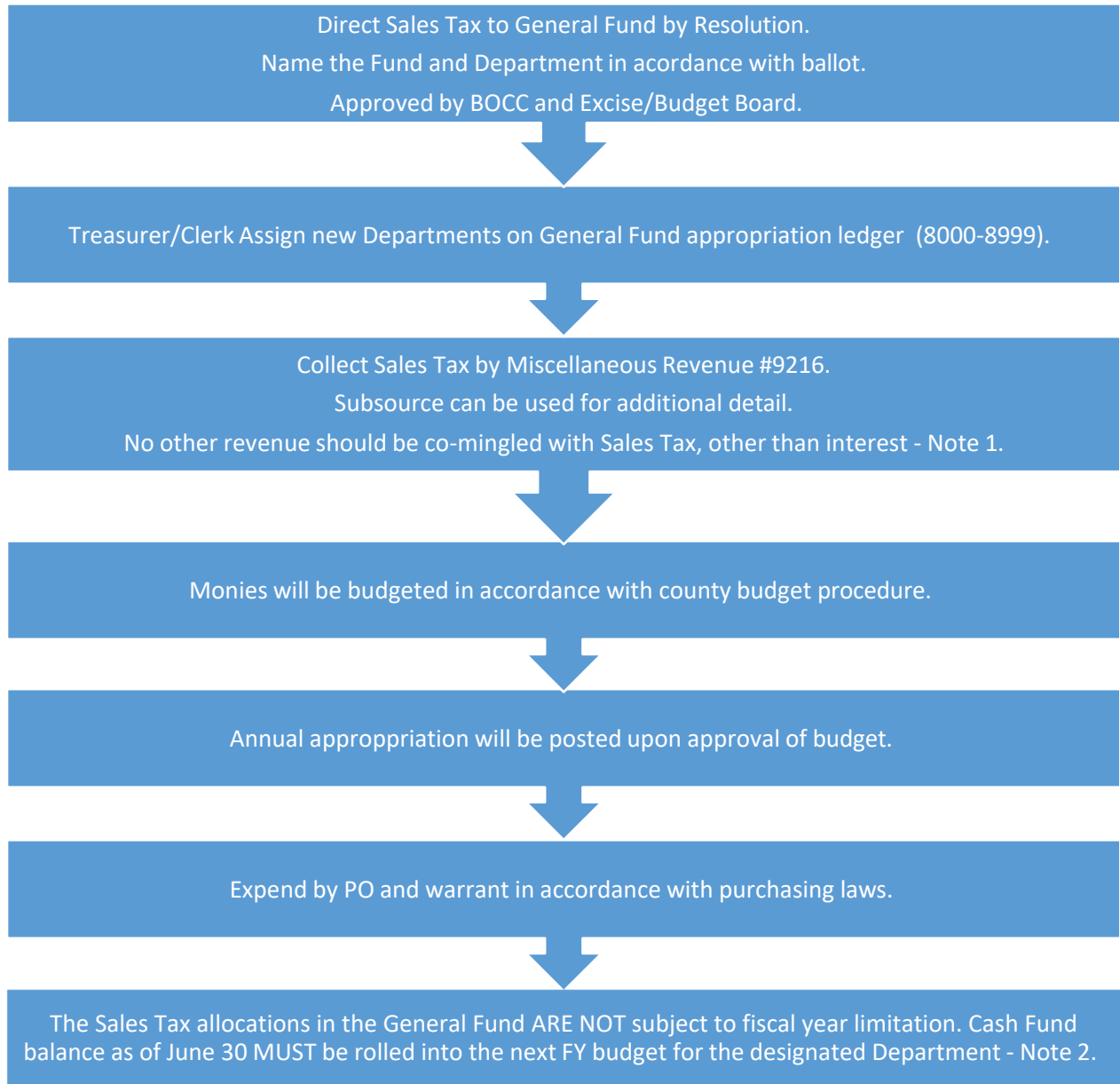
SOP #7
Sales Tax Collect/Apportion/Appropriate
Special Revenue (Cash Fund)



Note 1 – Sales Tax is a RESTRICTED fund. No other revenue, other than the interest generated, should be deposited to Sales Tax. Sales Tax can ONLY be expended for ballot purpose. Sales Tax Revenue can be used for “Temporary Transfers or Loans” to other Funds (See SOP #2 - Option B).

SOP #8

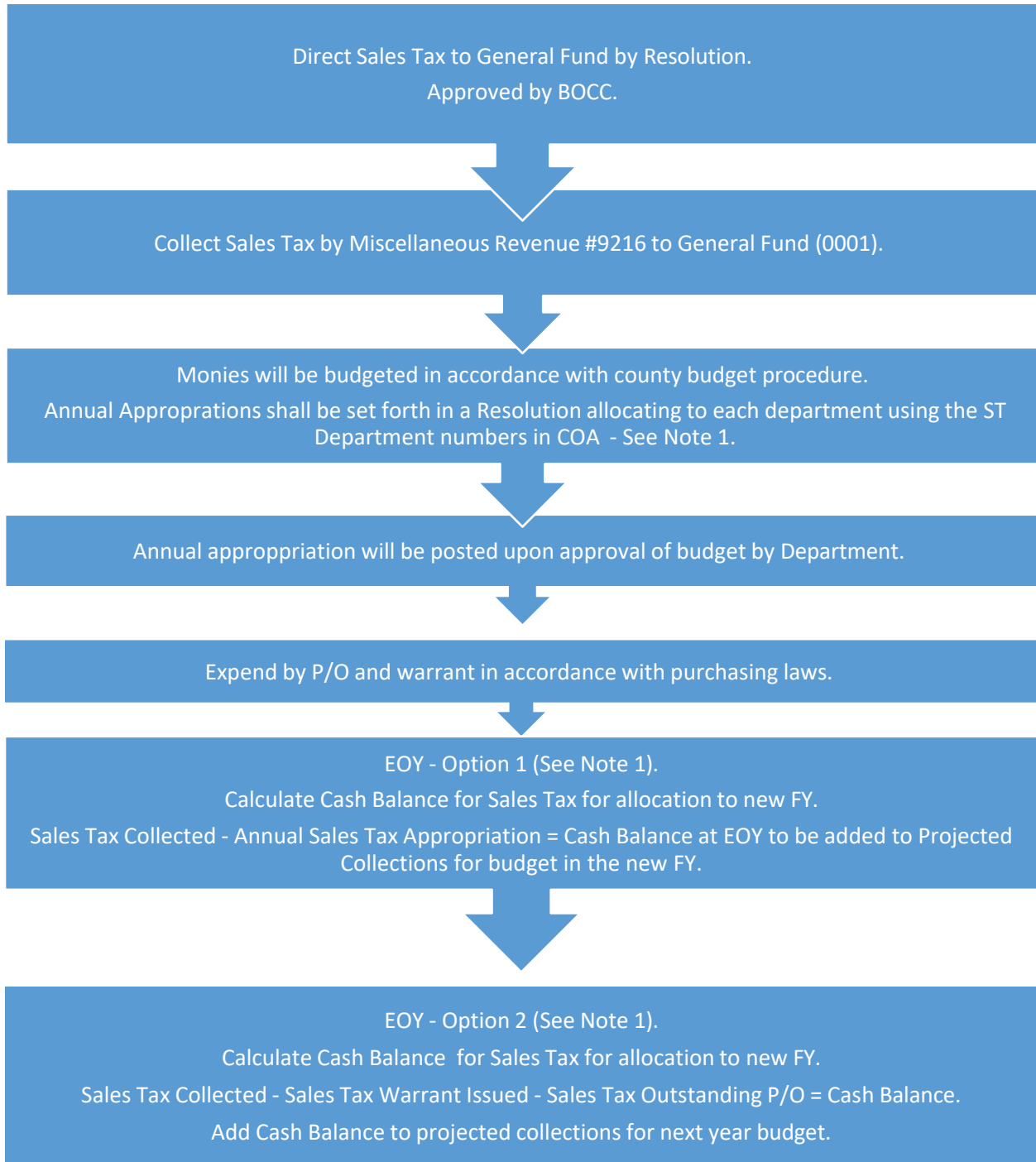
Sales Tax Collect/Apportion/Appropriate General Fund



Note 1 – Sales Tax is a RESTRICTED Fund. No other revenue, other than the interest generated, should be deposited to Sales Tax. Sales Tax can ONLY be expended for ballot purpose. Sales Tax Revenue can be used for “Temporary Loans” to other Funds (See SOP #2 - Option B).

Note 2 – This may require additional documentation by the Clerk and Treasurer. The Cash Fund balance is NOT the same as the unencumbered balance (lapsed) on the appropriation ledger.

SOP #8-A
Sales Tax Collect/Apportion/Appropriate
Unrestricted General Revenue



Note 1 – Resolution should specify the procedure at End of Year on any lapsed appropriation from the ST Departments. Option 1 – Lapsed balance at EOY stays with Department for the following year; or Option 2: All lapsed appropriations is reallocated to following FY as sales tax (recommended).

SOP #9 Estray Animals

Proceeds from the sale of Estray Animals shall be deposited to the Estray Animal Trust Fund (Fund #7501).



Miscellaneous Receipt Revenue COA 9124
(subsource can be used to further identify).



Expended by Cash Voucher Claim (SA&I Form 270) and cash voucher for reimbursement in accordance with 4 OS § 85.7



Any balance left on deposit after 1 year shall be forfeited to the General Fund.
4 OS § 85.6



See SOP #10 to close out fund.

SOP #10

Closing Out Funds with Residual Balances

Occasionally, funds are created for a special purpose and there is a residual balance left when the fund ceases to function as it was originally intended. The residual balance can be transferred to the General Fund to close out the Fund. If these are grant funds, the grant requirements for close out should be reviewed carefully if a cash balance remains.

A Resolution is submitted to the BOCC (or Budget Board) setting forth all the information regarding the Fund to be closed.
(attach SA&I Form 240)


Copy of Resolution and Transfer Form forwarded to County Treasurer.
Treasurer will transfer balance of Fund to be closed to the General Fund balance.
(Transfer will show on the General Ledger and Financials Statement.)

Transfer should be forwarded to the Clerk to be posted.
(Clerk will post transfer to the closing account;
no adjustment will be made on the General Fund.)


SOP #11

Correcting Appropriation Errors

SA&I Form 240 setting forth the error of appropriations made to wrong fund/account.
Reference the original appropriation date.



Elected Officials signatures required but not BOCC approval.
(Exception: If it is a BOCC account submit to BOCC).




Correct entry on appropriation ledger using current date.
(NEVER back date an entry)
Copy to Treasurer.


SOP #12

Correcting Apportionment to County Fund

SA&I Form 240 setting forth the error of Apportionment made to wrong fund.
Reference the original apportionment date.



Elected Official signature required.
Submit to BOCC and Excise Board or Budget Board.



Correct entry using current date.
(NEVER back date an entry).
Correcting entries WILL NOT show on financials statements.
Clerk will correct appropriation ledger using current date.

SOP #13

Use Tax Apportionment

Board of County Commissioners, by Resolution, establishes purpose of the Use Tax at the local level.
68 OS § 1411.

Also see Oklahoma Administrative Code 65:18-10 and OSU Fact Sheet 763.



If the purpose of the Use Tax will be allocated for multiple purposes, the Use Tax should be apportioned to the Use Tax Fund (#1301) and appropriated as directed in the Resolution to the various Departments.




If the BOCC Resolution designates a singular specific use of the Use Tax, then the collections may be apportioned and appropriated into the designated Fund.


SOP #14

Change Fund – 19 OS § 682

County departments are authorized to keep in the office no more than \$1,500 to be used for their change needs. The money shall be drawn against the depository account from each office establishing a change fund.



An official depository voucher shall be written and registered against the the depository account. The voucher shall be cashed and said cash shall be held in a secure place in the office. Cash in drawer should be reconciled daily.



County Treasurer will create a new line at the top of the General Ledger "cash in office" detailing the cash for each office.


A new Trust Fund 7508 will be added to bottom of GL showing Cash on Hand.

Note 1 - No changes are necessary for those change funds established prior to December 1, 2018.


SOP #15

Property Insurance Reimbursements

Receipt check into the Fund in which that damage property was purchased or to the Fund from which the repairs will be made - Note 1 and 2.



County Treasurer will prepare a 308 - Cash Appropriation and Estimate of Needs. Approval by BOCC and Excise Board/Budget Board.



Purchases/Repairs made in accordance with purchasing procedures. Note 3

Note 1 – Do not create a new fund.

Note 2 - Deposits to the General Fund – damage checks can be deposited and appropriated to the current year appropriations without Excise Board approval. Repairs should be made in a timely manner. 19 O.S. § 763.

Note 3 – Remember to update inventory if needed.

SOP #16

Single Grant Revolving Fund

Due to the Volume of Grants being awarded annually to counties, the following change will be made to assigning those Grants to the COA – Effective 9-1-2019. The overall changes allow for a Single Grant Revolving Fund per Grant Category (i.e. REAP, CDBG, BIA, etc.)

NO CHANGES NEED TO BE MADE TO ANY ASSIGNMENTS ALREADY MADE. Use the current COA assignment. When the Grant is closed out, you may render the current assignment as inactive.

The Treasurer's office will have ONE fund per grant type on the General Ledger (Example: REAP, CDBG, BIA, CENA, etc.) See COA for Grant Number assignments (page xx)

Treasurer will deposit and apportion accordingly. Sub sourcing under the Revenue Code would be helpful. This will help identify the department receiving the funds. May consider using the department number as the sub source number.

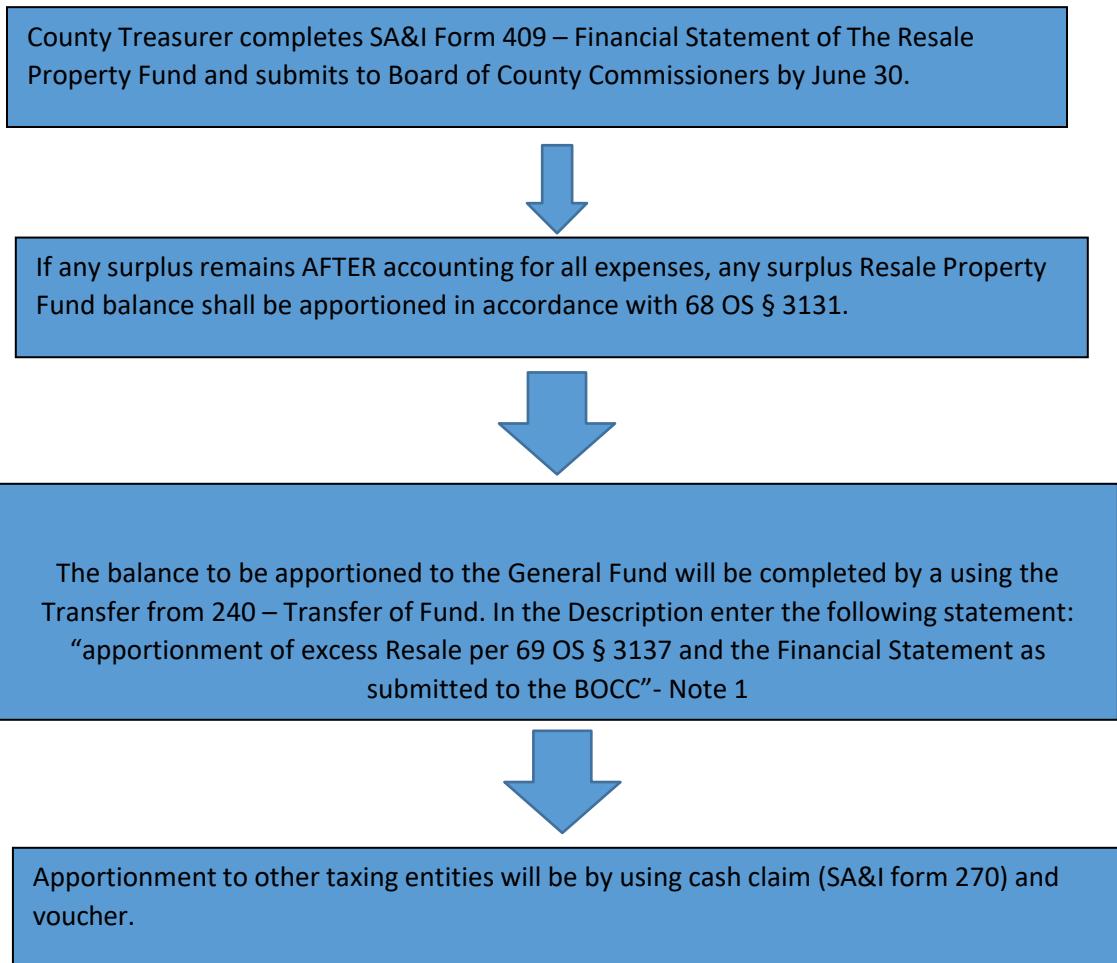
The Clerk will have multiple Departments under the Grant Fund designating the recipient of the Grant (Example: Highway District #1, Senior Citizen, Emergency Management, Rural Fire).

Clerk will appropriate the Revenue to the correct department and Awards will be separated under the Department by using a designated expense code (appropriation account) per FY:

Grants awarded for M&O : Use 2300-2399 (See page 36 of COA)

Grants awarded for C/O: use 4300-4399 (see page 38 of COA)

SOP #17 – Resale Apportionment Apportionment of Surplus Resale



Note 1 - Transfer the Funds on the General Ledger. This is a true transfer that will show on your Financials at the end of the year.

SOP #18 – Resale Property

Resale Expenses for Upkeep of County Properties

In accordance with 68 OS § 3134, the County Commissions must manage the real estate purchased in the name of the county at resale and may use the Resale Property Fund to pay for the upkeep, if funds are available (68 OS § 3137).



When a county fund is used to maintain county property obtained at resale, the Board of County Commissioners may receive reimbursement to that county fund by submitting an itemized invoice to the County Treasurer.



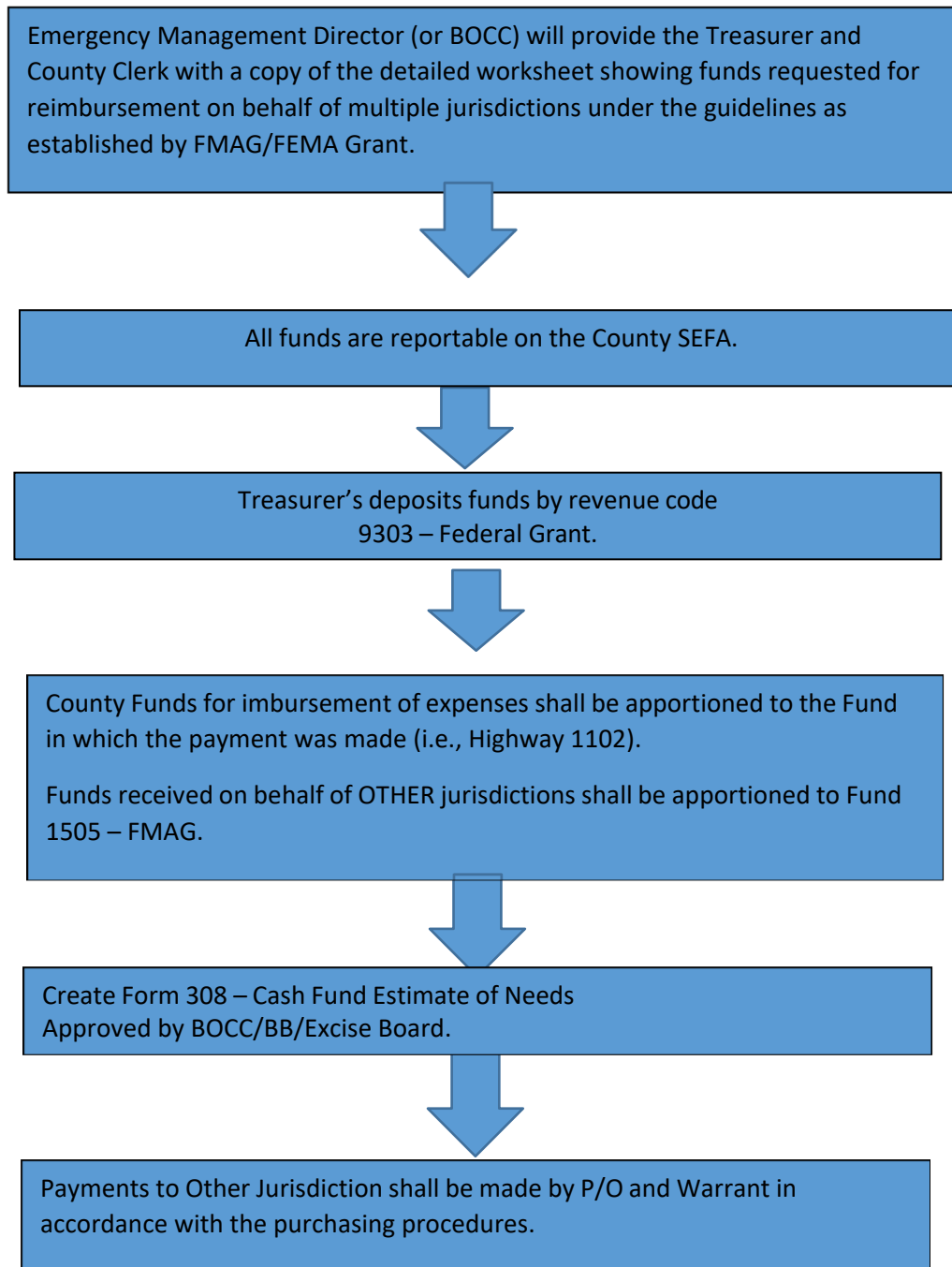
The County Treasurer will complete the Transfer Form 240 – Transfer of Fund. In the description, enter the following statement “Transfer of Resale for Upkeep of County Properties.” Note 1



In the case where an outside vendor performs the upkeep duties (mowing, etc.), payment is to be by cash claim (Form 270) and voucher. Contracts subject to county purchasing laws.

Note 1: This WILL NOT show up as a transfer on your Financials at the end of the year. It will show as a disbursement of Resale Funds and a correction to disbursements for the fund paid out of.

SOP #19 - Fire Management Assistant Grant Monies received on behalf of multiple jurisdictions



SOP #20

Banking Fees

Banking fees are a part of normal business. Historically counties have been able to pay banking fees by an agreement with the bank for the fees to be withheld from interest earned. This has changed with some banks and the fees are greater than interest earned. In order to pay these fees and track the expense appropriately we recommend paying the banking fees from the general fund. Since the County treasurer is the banker for the county, the county should budget for these fees within the treasurer's general fund department. This budget category is not meant to be a burden on the funding for operations of the treasurer's office, it is an expense to the county as a whole.

Budgeting for and paying banking fees

Treasurer should make arrangement with the bank for periodically sending an invoice to the county for banking fees. The invoice will be paid by PO and warrant.

Treasurer will request estimated amount for banking fees in the estimate of needs as a line item expense category (0001-1-0600-2022). Although the treasurer is the requisition officer for these fees, this expense category will be used strictly for banking fees and not for general operations of the treasurer's office.

If the budgeted amount is insufficient, the board of county commissioners will transfer additional funds into the account.

Any residual balance in this account will lapse at year end unless otherwise approved by the board for transfer to another general fund account.

SOP #21 – revised Nov 2021

Rainy Day Fund #1250

Rainy Day Fund was created by SB 280, effective July 1, 2021. The new law is codified under Title 68 O.S. § 3034.1. A new special revenue fund may be created from surplus funds receipted over and above the itemized estimate of needs for the General Fund. Funds **MAY NOT BE TRANSFERRED BACK** to the original fund. The Rainy Day fund may contain up to 50% of the previous years approved budget.

Excise Board or Budget Board may by Resolution declare a Revenue surplus and direct the excess to a Rainy Day fund. An appropriation account should be made in the General Fund reflecting the amount of the surplus. Note 1

Use SA&I 240 for transfer from the General Fund to designated fund per Resolution. Attached copy of Resolution to Transfer. True transfer on Financials for Treasurer by Clerk and Treasurer.

Rainy Day Fund #1250: Note 2

Funds are to be expended by PO and warrant. Subject to purchasing laws. Note 3

Note 1: Recommended account is 0001-1-2000-2999

Note 2: Funds may not be transferred back to the original source.

Note 3: Expenditures are limited, and those restrictions are outlined in Title 68 O.S. 3034.1.B.

SOP #22 – revised Nov 2021

Capital Reserve Fund #2006

A Capital Reserve Fund was created by SB 280, effective July 1, 2021. The new law is codified under Title 68 O.S. § 3034.1. A new special revenue fund may be created to pay for long-term capital needs from excess funds. Funds **MAY NOT BE TRANSFERRED BACK** to the original fund.

Excise board or Budget board may by Resolution declare a revenue surplus and direct the excess to a Capital Reserve. An appropriation account should be made in the General Fund reflecting the amount of the surplus. Note 1

Use SA&I 240 for transfer from General Fund to named fund per resolution. . Attached copy of Resolution to Transfer. True transfer on Financials for Treasurer by Clerk and Treasurer

Capital Reserve Fund 2006: Note 2

Funds are to be expended by PO and warrant. Subject to purchasing laws. Note 3

Note 1: Recommended account is 0001-1-2000-2999

Note 2: Funds may not be transferred back to the original source.

NOTE 3: Expenditures are limited, and those restrictions are outlined in Title 68 OS 3034.1.B.

SOP # 23
Drug Court
22 O.S. § 471.1

Set up Trust and Agency Funds needed: #7206, 7207, 7208, 7209, 7211, or 7212 for Drug Court.

Revenue:

- User fees are collected by the Court Clerk, deposited into the Court Clerk's official depository fund.
- At the end of the month the Court Clerk writes a voucher to transfer those fees to the Drug Court Fund.
- Federal and State funds are to be conveyed to the County Treasurer who will issue a miscellaneous receipt and deposit the proceeds into the Drug Court Fund.

Expenditures:

- Expenditures are initiated by the Drug Court Administrator on a Cash Voucher Claim form #270.
- The Cash Voucher Claim shall be approved by the Drug Court Judge (or District Attorney depending on the Drug Court structure in your county).
- The Cash Voucher Claim shall be filed with the County Clerk.
- The County Clerk or County Purchasing Agent shall verify the proper supporting documentation is presented with the claim (invoices/receipts and evidence the goods or services were satisfactorily received). The Purchasing Agent should also verify proper bidding procedures were followed if applicable.
- County Clerk prepares the Cash Voucher form #2691.
- The Cash Voucher is then registered with the County Treasurer. The Cash Voucher is then conveyed to the payee.

The Drug Court Administrator should maintain a ledger of all Drug Court financial activity and reconcile the balance with the County Treasurer's records monthly.

SOP #24

Contracting Services with Non-Profit to Operate Drug Court

All contracts must be signed by the District Attorney or Judicial District Judge and the Non-profit and submitted to ODMHSAS. A Copy should also be on file with the BOCC and County Clerk.



Contracts for service shall include the following minimum stipulations for District Attorney or Judicial District Judge approval:

- Contractor EIN and contact information.
- Who the Administrator will be that signs the Cash Voucher Claim.
- Description of Services provided in sufficient detail to measure the services rendered. The contract should state that the Non-Profit will provide all necessary services for the operation of the Drug Court as determined by the District Attorney or Judicial District Judge.
- Determine how voucher payments will be made to the provider; monthly, quarterly, or annually.
- The provider must have an annual audit provided to ODMHSAS, District Attorney or Judicial District Judge, and filed with the BOCC. Failure to provide an annual audit could result in termination of the contract.
- Must contain a clause that allows all funds received from the operation of Drug Court to be made available for inspection or audit by the ODMHSAS and the Oklahoma State Auditor.

Request for payments will be submitted by the Drug Court Administrator for the Non-Profit, as noted in the contract and signed by the District Attorney or Judicial District Judge. Then the County Clerk will issue Drug Court Cash Voucher Claim form 270 (2019). See SOP #23



The voucher will be registered by the County Treasurer if sufficient funds are available and conveyed to the payee.

