

# Chart of Accounts and Standard Operating Procedures for Oklahoma Counties



Prepared by  
Oklahoma State Auditor and Inspector  
and  
County Training Program

March 1, 2023

#### 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.

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## 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.

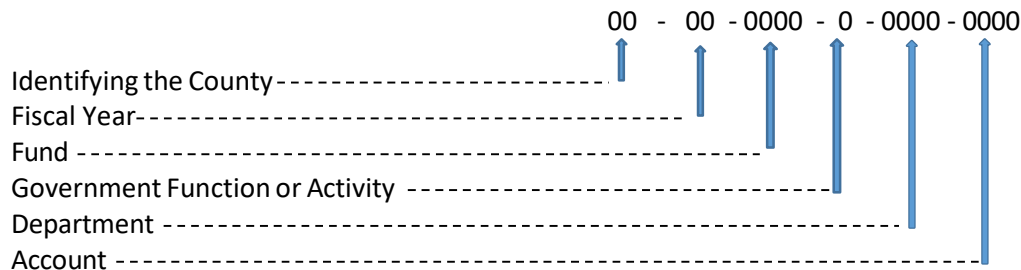
The goal involved in the preparation of this Manual is to inform, instruct, and to set guidelines for the use of the uniform system of accounting for Oklahoma counties. The material contained in this Manual is organized so that the material can be supplemented as time and usage direct. The State Auditor 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 GAAFR<sup>1</sup> 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		<b>GENERAL FUND:</b> 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	

<sup>1</sup> GAAFR is the Governmental Accounting, Auditing and Financial Reporting Requirements

Example:

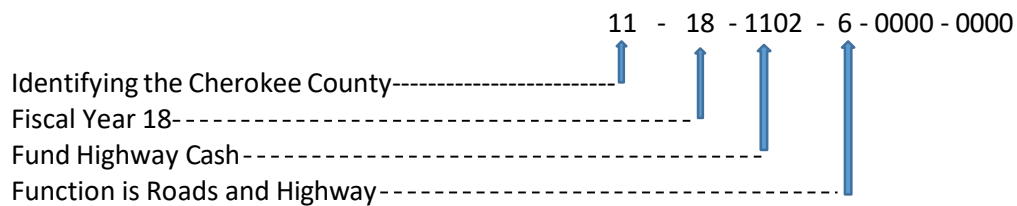


Function

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:

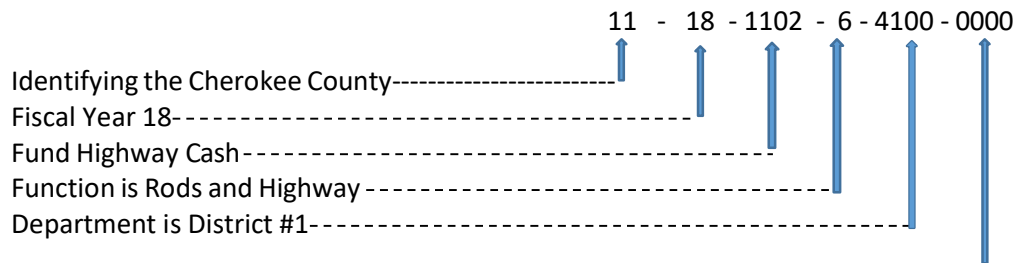


Department

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

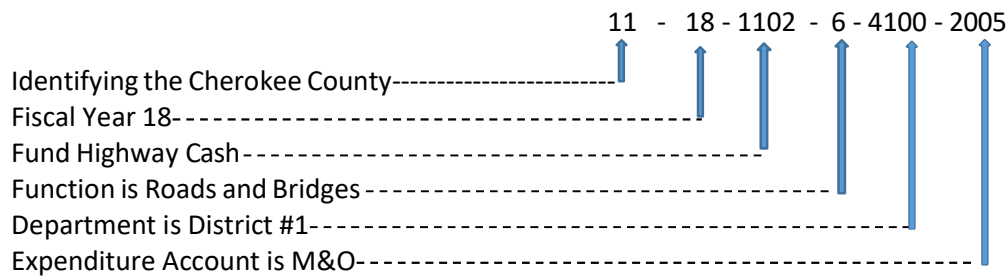
The account number is a four-digit number in the coding structure which identifies the classification of an accounting entry. The first number identifies the account type the following three numbers identify the detail.

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	
<b>Assets and Other Debits</b>		<b>Used when reporting Financials and are not currently a part of the account structure</b>
0100-0199	Current Assets	
0201-0299	Fixed Assets	
0301-0399	Other Debits	
0401-0499	Reserved for County Individual	
	Requirements - Assets and other Debits	
<b>Liabilities and Other Credits</b>		<b>Used when reporting Financials and are not currently a part of the account structure</b>
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	
<b>Expenditures</b>		
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
<b>Revenues</b>		
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.

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

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			

<b>Governmental Functions will be tied to the department level.</b>			
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	
<b>0</b>	<b>General</b>	<b>0001-0099</b>	<b>General Fund</b>	<b>Abbreviated Name</b>		
		0001	County General	General	Ok Constitution Art 10 Sec 9	<a href="#">AGEC-795, Ad Valorem Taxes, OSU facts</a>
		0002	County Building	Building	Ok Constitution Art 10 Sec 10	<a href="#">AGEC-795, Ad Valorem Taxes, OSU facts</a>
	<b>REPEALED 7-2-2022</b>	<del>0003</del>	<del>Restricted-General</del>	<del>General</del>		<del>Can be used to separate Sales Tax from other General Revenue; Not required.</del>
		0004-0900	<b>NOT AVAILABLE</b>			
<b>1</b>	<b>Special Revenue</b>	<b>1100-1999</b>	<b>Special Revenue</b>			
		1100	<b>NOT AVAILABLE</b>			
		1101	<b>NOT AVAILABLE</b>			
		1102	County Highway Unrestricted	Highway	<a href="#">62 OS Sec 331 (fifth)</a>	<a href="#">69 OS Sec 1503</a>
		1103	County Bridge and Road Improvement	CBRI	<a href="#">68 OS 500.6</a>	<a href="#">69 OS 661 et. seq.</a>
		1104-1199	<b>NOT AVAILABLE</b>			
		1200	<b>NOT AVAILABLE</b>			
		1201	911 Phone Fees	911 Phone		<a href="#">63 OS Sec 2813</a>
		<b>1202</b>	Community Service Program		<a href="#">19 OS 339.7</a>	Structured program for offenders sentenced to community service to work in or on any government property. BOCC approval required.
		1203	<b>NOT AVAILABLE</b>			
		1204	Assessor Revolving Fee	Assr Rev Fee		<a href="#">68 OS Sec 2829.1</a>
		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	<b>NOT AVAILABLE</b>			

Fund Type and Name		Fund Number and Fund Name			Resources	
		1207	Computer Assisted Mass Appraisal	CAMA	<a href="#">68 OS 2947</a>	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	<a href="#">19 OS 265</a>	<a href="#">42 OS 143.1</a>
		1209	County Clerk Records Management and Preservation	RM&P	<a href="#">28 OS 32 A &amp; D</a>	
		1210	Jail	Jail	<a href="#">19 OS 513</a>	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	<a href="#">63 OS 683.17</a>	To be used for revenues and expenditures that did not include any allocations of the General Fund.
		1213	Flood Plain	Flood Plain	<a href="#">82 OS 1601 et. seq.</a>	
		1214	Free Fair Board	Fair Board	<a href="#">2 OS 15-68</a>	<a href="#">County Free Fair Manual - by State Auditor and Inspector</a>
		1215	Free Fair Building	Free Fair Bldg	2 OS 15-13	
		1216	Health	Health	<a href="#">OK Constitution Art 10 sec 9A</a>	<a href="#">63 OS 1-206.1</a>
		1217	Juvenile Detention	Juv Dent	<a href="#">19 OS 452.1</a>	<a href="#">10A OS 2-3-103</a>
		1218	Local Emergency Planning Committee	LEPC		<a href="#">27A Sec 4-2-103</a>
		1219	Planning and Zoning	Planning/Zoning		<a href="#">19 OS 865.51 et. seq.</a>
		1220	Resale Property	Resale	<a href="#">68 OS Sec 3137</a>	
		1221	Reward Fund	Reward	<a href="#">21 OS 1761.1</a>	<a href="#">22 OS 1334</a>
	Inactive HB 3470 11-2018	1222	<del>Sheriff Board of Prisoners</del>	SH Bd of Pris	-	<a href="#">19 OS 180.43 (A)</a>
		1223	Sheriff Commissary	SH Commissary		<a href="#">19 180.43 (D)</a>

Fund Type and Name			Fund Number and Fund Name			Resources	
			1224	Sheriff Community Service Sentencing Program	CSSP		<a href="#">22 OS sec 991a-4.1</a>
			1225	Sheriff Forfeiture	SH Forf		<a href="#">63 OS 2-506 L.3</a>
			1226	Sheriff Service Fee	SH Svc Fee	<a href="#">19 OS 514.1</a>	28 OS 152.1&153; 21 OS 1761.1; 22OS 979a
			1227	Sheriff Training	SH Tng	<a href="#">22 OS 1325 H</a>	Funds derived from sales of unclaimed property and monies seized relating to gambling 21 OS 973.
			1228	Solid Waste Management	Solid Waste Mgmt	<a href="#">27A OS 2-10-1001</a>	<a href="#">Ok Constitution Art 10 Sec 9D;</a>
			1229	Trash Cop	Trash Cop		
			1230	Treasurer Mortgage Certification	Mtg Cert		<a href="#">68 OS 1904</a>
			1231	Wellness	Wellness		<a href="#">19 OS 1302</a>
			1232	Sheriff Drug Buy	SH Drug Buy		County must have approval from DA for this fund.
			1233	Drug Court	Drug Court		<a href="#">22 OS 471.1 et. seq.</a>
			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	<a href="https://www.iustice.gov/criminal-afmls/file/794696/download">https://www.iustice.gov/criminal-afmls/file/794696/download</a>
			1244	<b>Equitable Sharing Program - Treasury</b>	See Index for more information (pg 48)	Must have BOCC approval	(ICE)

Fund Type and Name		Fund Number and Fund Name			Resources	
		1245-1249	<b>County Assigned; SA&amp;I approval required</b>			
		<b>1250</b>	<b>Rainy Day Fund</b>		<b>68 OS 3034.1</b>	<b>Effective July 1, 2021; SOP 21</b>
		1251	<b>Opioid Abatement Settlement</b>			
		1252	<b>JUULS E Cig Settlement</b>			Class action Settlement of e-cigarette manufacturing and marking and sales practices;2023
		1252-1299	<b>NOT AVAILABLE</b>			
		<b>1300-1399</b>	<b>Sales Tax Funds</b>		<a href="#">68 OS 1370</a>	See SOP #7 for sales tax apportioned to special revenue funds.
		<b>1300</b>	<b>NOT AVAILABLE</b>			
		1301	Use Tax-ST	Use-ST	<a href="#">68 OS 1411</a>	See SOP #13 Use Tax Apportionment.
		1302	Lodging Tax-ST	Lodging-ST	<a href="#">68 OS 1370.9</a>	
		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			
		<b>1334-1399</b>	<b>NOT AVAILABLE</b>			
		<b>1400-1600</b>	<b>Reserved for Grants</b>			All Federal monies are subject to SEFA reporting.
		1400	<b>Community Development Block Grants Revolving Fund</b>	CDBG	See SOP	<u><a href="#">Oklahoma Department of Commerce</a></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	<b>Rural Economic Action Plan Revolving Fund</b>	REAP	<u><a href="#">62 OS 2008</a></u>	State grants are not subject to SEFA reporting.
		1426	<b>NOT AVAILABLE</b>			
		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	<b>Bureau of Indian Affairs Revolving Fund</b>	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	<b>Department of Justice</b>	DOJ		All Federal monies are subject to SEFA reporting.
			1500	<b>NOT AVAILABLE</b>			
			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		<a href="#">Grant Application and Instructions - 2018</a>
			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	<b>NOT AVAILABLE</b>			
			<b>Other Grants</b>		See SOP Index	All Federal monies are subject to SEFA reporting.
		1526	Safe Oklahoma – AG		State Grant for local law enforcement issued by AG;	<a href="#">Safe Oklahoma 2018 Application</a> Paid quarterly; reporting required.
		1527	Safe Room Grant			
		1528	Occupational Assistance Grant		<a href="#">19 OS 901.56.G</a>	<a href="#">Operational Grant - OK Forestry Services</a>
		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	<b>Drug Eradication and Enforcement Plan a/k/a Canine Drug</b>	K-9	<a href="#">63 OS 2-512</a>	State Grants are not subject to SEFA reporting.
		<b>1561-1564</b>	<b>Assigned by County</b>			
		1565	COVID Aid and Relief	CARES	CFDA 21.019	
		1566	<b>American Rescue Plan Act 2021</b>	<b>ARPA 2021</b>		<b>SA&amp;I Bulletin 2021-01</b>
		1567	<b>Emergency Rental Assistance Grant 1</b>	<b>ERA1</b>	<b>CFDA 21.03</b>	<b>Fact Sheet; <a href="#">FAQ</a></b>
		1568	<b>Emergency Rental Assistance Grant 2</b>	<b>ERA 2</b>	<b>CFDA 21.03</b>	<b>Fact Sheet; <a href="#">FAQ</a></b>
		1569	<b>E-911 Funding Sustainability Grant</b>	E-911 Sustainability		Not to be used for reimbursement grants.
		1570	<b>LATCF</b>			Follow ARPA Guidelines; Local Assistance & Tribal Consistency
		<b>1571-1599</b>	<b>NOT AVAILABLE</b>			

Fund Type and Name		Fund Number and Fund Name			Resources	
2	Capital Projects	2000-2999	Capital Projects			
		2000	NOT AVAILABLE			
		2001	Jail	Jail	<a href="#">19 OS 731</a>	
		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	<a href="#">19 OS 731</a>	
		2004	Hospitals		<a href="#">19 OS 781</a>	
		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	<a href="#">OK Const Art 10 Sec 26 &amp; 28</a>	
		3002	Industrial Sinking	Industrial Sinking	<a href="#">Ok Const Art 10 Sec 26 &amp; 35</a>	
		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	<a href="#">19 OS 871 et seq</a>	
		4001-4099	Assigned by County-Sewer			If multiple districts within County.
		4100	Fire Protection District	Fire Protect Dist	<a href="#">19 901.1 et. seq.</a>	<a href="#">19 OS 901.19</a>



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	<a href="#">19 OS 902.1 et. Seq</a>	<a href="#">19 OS 902.16</a>
		4201-4299	Assigned by county- Rural Road Improvement			If multiple districts within County.
		4300	Mowing	Moving	<a href="#">11 OS 22-111</a>	
		4301	Dilapidated Building	Dilapidated Bldg	<a href="#">11 OS 22-112</a>	
		4302-4999	<b>NOT AVAILABLE</b>			
<b>5</b>	<b>Enterprise</b>	<b>5000</b>	<b>NOT AVAILABLE</b>			
		5001	Parking Garage	Parking	<a href="#">19 OS 941</a>	
		5002-5999	<b>NOT AVAILABLE</b>			
<b>6</b>	<b>Internal Service</b>	<b>6000-6999</b>	<b>NOT AVAILABLE</b>			
			<b>NOT AVAILABLE</b>			
<b>7</b>	<b>Trust and Agency</b>	<b>7100-7999</b>	<b>Trust and Agency</b>			
		<b>7100</b>	<b>Official Depository:</b>			
			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.		<a href="#">19 OS 681 et seq</a>	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		<a href="#">19 OS 682</a>	
				Assessor Depository		<a href="#">19 OS 681 and 682</a>	
				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			
				<b>Agency Funds</b>			See definitions for additional information.
			<b>7200-7299</b>	<b>Reserved for Courts</b>			
			<b>7200</b>	<b>NOT AVAILABLE</b>			
			7201	Court Clerk Revolving	Crt Clk Revolving	<a href="#">19 OS 220</a>	
			7202	Child Abuse (Multidisciplinary) Prevention	Child Abuse Prevent	<a href="#">28 OS 86.1</a>	
			7203	Court Clerk Trust Fund	Crt Clk Trust		
			7204	Court Ordered Trust	Court Order		
			7205	Law Library	Law Library	<a href="#">28 OS 152 (B)</a>	
			7206	Drug Court	Drug Court	<a href="#">22 OS 471 et. seq.</a>	
			7207	Mental Health Court Program	Mental Health	<a href="#">22 OS 472 et. seq.</a>	a/k/a Anna McBride Act
			7208	Juvenile Drug Court	Juv Drug Court	<a href="#">10A OS 2-2-505</a>	
			7209	Family Drug Court			
			7210	Court Clerk Preservation Fund	HB1091; Sunset 2023	Cash Claim/Voucher	
			<b>7211</b>	<b>Misdemeanor Drug Recovery Fund</b>	MisDrugRec	<a href="#">22 OS 471 et. seq.</a>	
			<b>7212</b>	<b>Juvenile Mental Health Diversion Program</b>	JuvMentHlth	<a href="#">22 OS 471 et. seq.</a>	
			<b>7213</b>	<b>Pre Trial Adm Services</b>	PreTialSvc	<a href="#">22 OS 1105.3</a>	
			<b>7214-7299</b>	<b>NOT AVAILABLE</b>			

Fund Type and Name		Fund Number and Fund Name			Resources	
		7300-7399	<b>Reserved for District Attorney</b>			
		7300	<b>NOT AVAILABLE</b>			
		7301	Control Substance	Control Substance	<a href="#">63 OS 2-416</a>	<a href="#">63 OS 506.L.3</a>
		7302	Bogus Check Restitution	Bogus Check	<a href="#">22 OS 111 et. seq.</a>	
		7303	Seizure of Property	Seizure of Property		<a href="#">63 OS 506.1</a>
		7304	District Attorney Revolving	DA Revolving		
		7305	District Attorney Evidence	DA Evidence		
		7306	Drug Court		<a href="#">22 OS 991f-1.1</a>	
		7307	991 Supervision Fees	991 Supervision Fees	<a href="#">22 OS 991a (hh)</a>	<b>See Bulletin 2019-02; No deposits after 7-1-2019, pg 86</b>
		7308	District Attorney Witness Fee	DA Witness Fee	<a href="#">28 OS 153(J)(3)</a>	
		7309	Supervision Fees	Supervision Fees	<a href="#">22 OS 991(d)</a>	<b>See Bulletin 2019-02; No deposits after 7-1-2019. Pg 86</b>
		7310	District Attorney Incarceration Fee	DA Incarceration Fee	<a href="#">22 OS 979 A</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 <a href="#">7303.46</a>	
		7312-7315	Assigned by County; Must have SA&I approval			
		7316-7399	<b>NOT AVAILABLE</b>			
		7400-7499	<b>Reserved for Treasurer</b>			
		7400	<b>NOT AVAILABLE</b>			
		7401	Individual Redemption	Individual Redemp	<a href="#">68 OS 3137</a>	
		7402	Excess Resale	Excess Resale	<a href="#">68 OS 3131</a>	
		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	<a href="#">19 OS 147.1</a>	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	<a href="#">68 OS 2884 C</a>	
			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			
			<b>7430-7450</b>	<b>Other Investments as Assigned</b>			
			<b>7500-7599</b>	<b>Reserved for Others</b>			
			7500	Schools - Assigned by County			County Treasurer serving as School Treasurer.
			7501	Estray Animal	Estray Animal	<a href="#">4 OS 85.1 et. seq.</a>	<a href="#">4 OS 85.6</a>
			7502	City-County Library	City-County Library	<a href="#">65-152 et. seq.</a>	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	<a href="#">19 OS 1007</a>	
		7505	Jail Trust Authority	Jail Trust		<u>Use Fund 7604 after 6-30-2018.</u>
		7506	Emergency Transportation Revolving	ETR	<a href="#">69 OS 687.3</a>	
		7507	Free Fair Premium	Free Fair Premium		
		7508	Change Fund	Change	<a href="#">19 OS 682</a>	<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.
		<b>7512</b>	<b>Surety Bond</b>			<b>Any cash bond posted to cover legal cost of a request by petition for any improvement districts (Road, Fire, etc.)</b>
		<b>7513-7599</b>	<b>NOT AVAILABLE</b>			
<b>7</b>	<b>Trust Authority</b>	<b>7600-7699</b>	<b>Trust Authorities</b>			See Public Authorities in definitions.
		7600	Unassigned SA&I approval required			
		7601	County Zoning and Planning	Zoning and Planning	<a href="#">19 OS 865.62</a>	
		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	<b>NOT AVAILABLE</b>			
		7621-7699	<b>NOT AVAILABLE</b>			
	<b>Remittance</b>	7700-7900	<b>Remittance to other Taxing Entities</b>			
		7700	<b>NOT AVAILABLE</b>			
		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	<a href="#">Ok Const Art 10 Sec 9C</a>	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	<a href="#">65 OS 4-101 et. seq.</a>	
		7711	County Hospital Remit	County Hospital Remit	<a href="#">19 OS 781 et. seq.</a>	
		7712	Conservancy District Remit	Conservancy - Remit		
		7713	Tax Increment Financing District	TIF	<a href="#">62 OS 854</a>	<a href="#">62 860 et seq</a>
		7714	Fair Board Remittance		<a href="#">Fair Board Manual - SA&amp;I</a>	See: Method II – page 8.
		7715-7999	<b>NOT AVAILABLE</b>			
<b>8</b>	<b>General Fix Assets</b>	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		<b>NOT AVAILABLE</b>	<b>NOT AVAILABLE</b>	
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	<a href="#">19 OS 1302</a>
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 <a href="https://www.sai.ok.gov/county_services/bulletins.php?action=showform&amp;formdiv=98">https://www.sai.ok.gov/county_services/bulletins.php?action=showform&amp;formdiv=98</a>
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
6600		Workforce	5	Education	
6700-6999		Not available			
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	
<b>8011</b>		<b>NOT AVAILABLE</b>		<b>NOT AVAILABLE</b>	
<b>8012</b>		<b>NOT AVAILABLE</b>		<b>NOT AVAILABLE</b>	
<b>8013</b>		<b>NOT AVAILABLE</b>		<b>NOT AVAILABLE</b>	
8014		Court Clerk	1	General	
<b>8015</b>		<b>NOT AVAILABLE</b>		<b>NOT AVAILABLE</b>	
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	
<b>8038</b>		<b>NOT AVAILABLE</b>			
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		<b>NOT AVAILABLE</b>		
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		<b>NOT AVAILABLE</b>		
8053		<b>NOT AVAILABLE</b>		
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		<b>County Assigned; Approval Required</b>		
8067		<b>County Assigned; Approval required</b>		
8068		<b>County Assigned; Approval Required</b>		
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	
<b>Assets and Other Debits</b>		<b>Used when reported Financials and are not currently a part of the account structure</b>
0100-0199	Current Assets	
0201-0299	Fixed Assets	
0301-0399	Other Debits	
0401-0499	Reserved for County Individual	
	Requirements - Assets and other Debits	
<b>Liabilities and Other Credits</b>		<b>Used when reported Financials and are not currently a part of the account structure</b>
0501-0599	Current Liabilities	
0601-0699	Long-Term Liabilities	
0701-0799	Other Credits	
0801-0899	Reserved for County Individual	
	Requirements - Liabilities and other credits	
<b>Expenditures</b>		
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
<b>Revenues</b>		
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		<a href="#">68 OS 1901 et seq</a>	Tax on transactions securing debt or obligation; revenues distributed by individual school districts based on average daily attendance.
9100	<b>LOCAL</b>				
9101	Local	911 Phone Fees	Sub Source		Fee to finance the operation of emergency telephone services.
9102	Local	911 Wireless		<a href="#">68 OS 2843.1</a>	Fee to finance the operation of emergency telephone services.
9103	Local	Assessor Fees	Sub Source	<a href="#">28 OS 60; 51 OS 24A; 68 OS 2864F</a>	Miscellaneous fees as collected by the Assessor as authorized by statute and State Board of Equalization.
9104	Local	Motor Vehicle Auto Stamps	PILT	<a href="#">47 OS 1137.1</a>	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		<a href="#">42 OS 147.1</a>	Monies deposited to discharge a mechanic lien as filed in the County Clerk's office.
9106	Local	County Clerk Fees	Sub source	<a href="#">28 OS 32;</a>	Fees as authorized and collected.
9107	Local	Court Clerk Fees	Sub source	<a href="#">28 OS 31</a>	Fees as authorized and collected.
9108	Local	Courthouse Security		<a href="#">28 OS 153 E</a>	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	<a href="#">60 OS 381 Et Seq</a>	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	<a href="#">68 OS 5401,5404</a>	The tax stamp covering each new or used whole goods agricultural equipment.
9113	Local	Flood Plain		<a href="#">82 OS 1604 et seq</a>	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	<a href="#">63 OS 1-206.1</a>	Miscellaneous Fees collected by Health Department.
9116	Local	Individual Redemption		<a href="#">28 OS 43</a>	Revenues received in Trust for the redemption of property from a sale of Tax Lien.
9117	Local	Law Library		<a href="#">28 OS 152 B</a>	Fees as authorized and collected.
9118	Local	Litter Fines		<a href="#">21 OS 1761.1(1)(2)</a>	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	<a href="#">68 OS 2902</a>	Those exemptions as set forth in Title 68 Sec 2902 and approved by Board of Equalization and State Tax Commission.
9121	Local	Occupational Tax		<a href="#">37 OS 554.2</a>	Levy for operating as a mixed beverage, beer and wine, caterer, public event or special event outside any corporate city limits.
9122	Local	Permits	<a href="#">2012 AG 10</a>	<a href="#">69 OS 1401 et seq</a>	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	<a href="#">19 OS 514.3</a>	
			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	<a href="#">19 OS 514.5</a>	
			Court Clerk	<a href="#">28 OS 152.1;</a> <a href="#">153 and</a> <a href="#">153.2; 153.3;</a>	
			Medical Cost	<a href="#">19 OS 531</a>	
			Incarceration Fee	<a href="#">22 OS 929 A</a>	Deposited to Sheriff Service Fee Fund.
			Bond	<a href="#">28 OS 153.3</a>	
9125	Local	Tax Increment Financing (TIF)	Sub Source Examples	<a href="#">62 OS 854, 860 et seq</a>	Ad valorem collected under the Local Development Act to finance a project cost in qualified areas.
9126	Local	Treasurer Service - School Deputy		<a href="#">70 OS 5-114</a>	Fee associated with county treasurer serving as the designated treasurer for a school district.
9127	Local	Treasurer Fees	Sub Source Examples	<a href="#">28 OS 43</a>	Fees as authorized and collected.
			Issuing Warrants	<a href="#">28 OS 43</a>	Fees as authorized and collected.
			Certificate of sale of land	<a href="#">28 OS 43</a>	Fees as authorized and collected.
			Tax deed	<a href="#">28 OS 43</a>	Fees as authorized and collected.
			Legal Publications Fee	<a href="#">28 OS 121.B</a>	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		<a href="#">68 OS 3137 et seq</a>	Revenues received in excess of taxes, interest, fees and costs.

Revenues				Authority	Definition
Account Number	Type	Source			
9129	Local	Visual Inspection		<a href="#">68 OS 2822 &amp; 2823</a>	Fees for the reimbursement of the cost of the Visual Inspection Program by taxing jurisdictions within the county.
9130	Local	Wildlife Fines		<a href="#">29 OS 3-301A.1.</a>	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		<a href="#">8 OS 143</a>	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		<a href="#">19 OS 153.1</a>	Charge to any entity which is the recipient of sales tax for the cost of administering funds.
9136	Local	Community Service Program Assessment		<a href="#">19 OS 339.7</a>	Fee collected by courts in accordance with Statute and expended by Community Service Program Revolving Fund.
9137	Local	Commissary		<a href="#">19 OS 180.43.D</a>	Revenue received from the operations of a commissary.
9138	Local	Insufficient Check Fee		<a href="#">19 OS 682</a>	
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		<a href="#">4 OS 44 et seq</a>	Registration of dangerous dogs by Sheriff; Fees to go to General Fund.
9144	Local	Inmate Phone Commissions		<a href="#">19 OS 180.43.E</a>	
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	<a href="#">19 OS 215.36-215.38</a>	Reimbursements for M&O by State.
9203	State	Election Board Secretary Reimbursements	<a href="#">26 OS 2-118-2-121</a>	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	<a href="#">62 OS 2008</a>	Sub source should be used for individual grant applications; Not required on SEFA; See SOP #16.
9206	State	Homestead Exemption	<a href="#">68 OS 2890</a>	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	<a href="#">37 OS 563 et seq</a>	Apportioned to cities and towns based on area and populations.
9209	State	OTC - Boat and Motor License	<a href="#">47 OS 1104.1</a>	OTC collection for license fees, taxes and penalties for boats and motors.
9210	State	OTC - Diesel	<a href="#">68 OS 500.7</a>	Excise Tax on Diesel fuel for the construction and maintenance of roads and bridges.
9211	State	OTC - Forfeiture	<a href="#">11 OS 103.1</a>	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	<a href="#">68 OS 500.6 et seq</a>	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	<a href="#">68 OS 1370.9</a>	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	<a href="#">68 OS 1370 et seq</a>	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		<a href="#">68 OS 703 et seq</a>	Excise Tax on all combustible gases and liquids including liquefied gases such as butane and propane.
9219	State	OTC - Tobacco		<a href="#">68 OS 301 et seq</a>	Tax levied on the sales or consumption of cigarettes.
9220	State	OTC - Use Tax		<a href="#">68 OS 1411</a>	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	<a href="#">70 OS 615</a>	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		<a href="#">68 OS 2857</a>	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		<a href="#">68 OS 1805</a>	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		<a href="#">62 OS 194</a>	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		<a href="#">47-OS 1136(43)</a>	
9227	State	Administrative Office of Court			Revenues received directly from AOC for Court funded programs.
9228	State	OTC Forfeiture - Gasoline Tax		<a href="#">11 OS 17-107</a>	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		<a href="#">47 OS 7-609</a>	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	<b>OK E-911 Mgmt Authority</b>	OK E-911		State Grants sponsored by Oklahoma E-911 Management Authority.

Revenues				Authority	Definition
Account Number	Type	Source			
9243-9299	State	<b>NOT AVAILABLE</b>			New Revenue codes must be approved by the State Auditor and Inspector.
9300	<b>FEDERAL</b>				
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		<a href="#">CFDA #10.666; 62 OS 491</a>	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		<a href="#">CFDA#10.665; 62 OS 326</a>	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		<a href="#">62 OS 204</a>	
9312	Federal	Corp of Engineers			Interlocal agreements for the patrol of local lakes.
9313	Federal	Emergency Management Performance Grants	EMPG	<a href="#">CFDA 97.042</a>	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	<a href="#">68 OS 3131</a>	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		JUULS E Cig Settlement		Class Action Settlement of e-cigarette manufacturing marketing and sales practices; 2023
9420-9499		Not available		
9500	Special Assessments			
9501	Sp Assessment	NOT AVAILABLE		Fees as authorized and collected.
9502	Sp Assessment	Dilapidated Building	<a href="#">11 OS 22-112</a>	Fees as authorized and collected.
9503	Sp Assessment	Drainage/Conservancy	<a href="#">82 OS 277 et seq</a>	Fees as authorized and collected.
9504	Sp Assessment	Drainage Tax Penalty		Fees as authorized and collected.
9505	Sp Assessment	Fire Protection Districts	<a href="#">19 OS 901 et seq</a>	Fees as authorized and collected.
9506	Sp Assessment	Irrigation	<a href="#">82 OS 277.7 et seq</a>	Fees as authorized and collected.
9507	Sp Assessment	Mowing	<a href="#">11 OS 22-111</a>	Fees as authorized and collected.
9508	Sp Assessment	Paving Tax Penalty	<a href="#">11 OS 36-222</a>	Fees as authorized and collected.
9509	Sp Assessment	Municipal Roads and Streets	<a href="#">19 1232</a>	Fees as authorized and collected.
9510	Sp Assessment	Rural Road Improvement	<a href="#">19 OS 902 et seq</a>	Fees as authorized and collected.
9511	Sp Assessment	Sewer Tax (City)	<a href="#">11 OS 37-227</a>	Fees as authorized and collected.
9512	Sp Assessment	Sewer Tax (County)	<a href="#">19 OS 871 et seq</a>	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		



Revenues			Authority	Definition
Account Number	Type	Source		
9601	Other	<b>NOT AVAILABLE</b>		
9602	Other	Accrued Bond Interest		
9603	Other	Bond Premium		
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	
Account Number	Title	
<b>1100-1199</b>	<b>Personnel Services</b>	
1110	Full time salaries	
1130	Part Time salaries	
<b>1200-1299</b>	<b>Fringe Benefits</b>	
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	<a href="#">19 OS 339.A.11</a>
1237	Incentive Award	<a href="#">19 OS 339.A.26 SB 220 effective 11-1-2018</a>
1238-1299	<b>NOT AVAILABLE</b>	
<b>1300-1399</b>	<b>Travel Related</b>	Reimbursement travel and Statutory travel are NOT required to be budgeted separately.
1310	Travel	
1320	Statutory Travel	
Definition:	<a href="#">68 OS 3010</a>	
	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.	

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

<b>Expenditures Maintenance and Operations</b>			
			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		
<b>4110</b>	<b>Capital Outlay</b>		
<b>4130</b>	<b>Lease/Rentals</b>		
<b>4151-4199</b>	<b>Donations</b>		<b>Assigned by County. Use Donor Name or Resolution # for name Title. See SOP#6.</b>
<b>4200-4299</b>	<b>Projects: For County Use. Name should be descriptive of project, (i.e., Twin creek bridge)</b>		
	<b>Assigned by County</b>		
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		
	<b>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.</b>		

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>	<a href="#">Circular A-133</a>
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	<a href="#">OMB Circular A-133</a>	<a href="#">Tutorial Video</a>
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. <b><u>Due diligence should be made to ensure the funds are no longer needed for the original intent</u></b> 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	<del>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.</del>	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.  <a href="https://www.justice.gov/criminal-afmls/file/794696/download">https://www.justice.gov/criminal-afmls/file/794696/download</a>



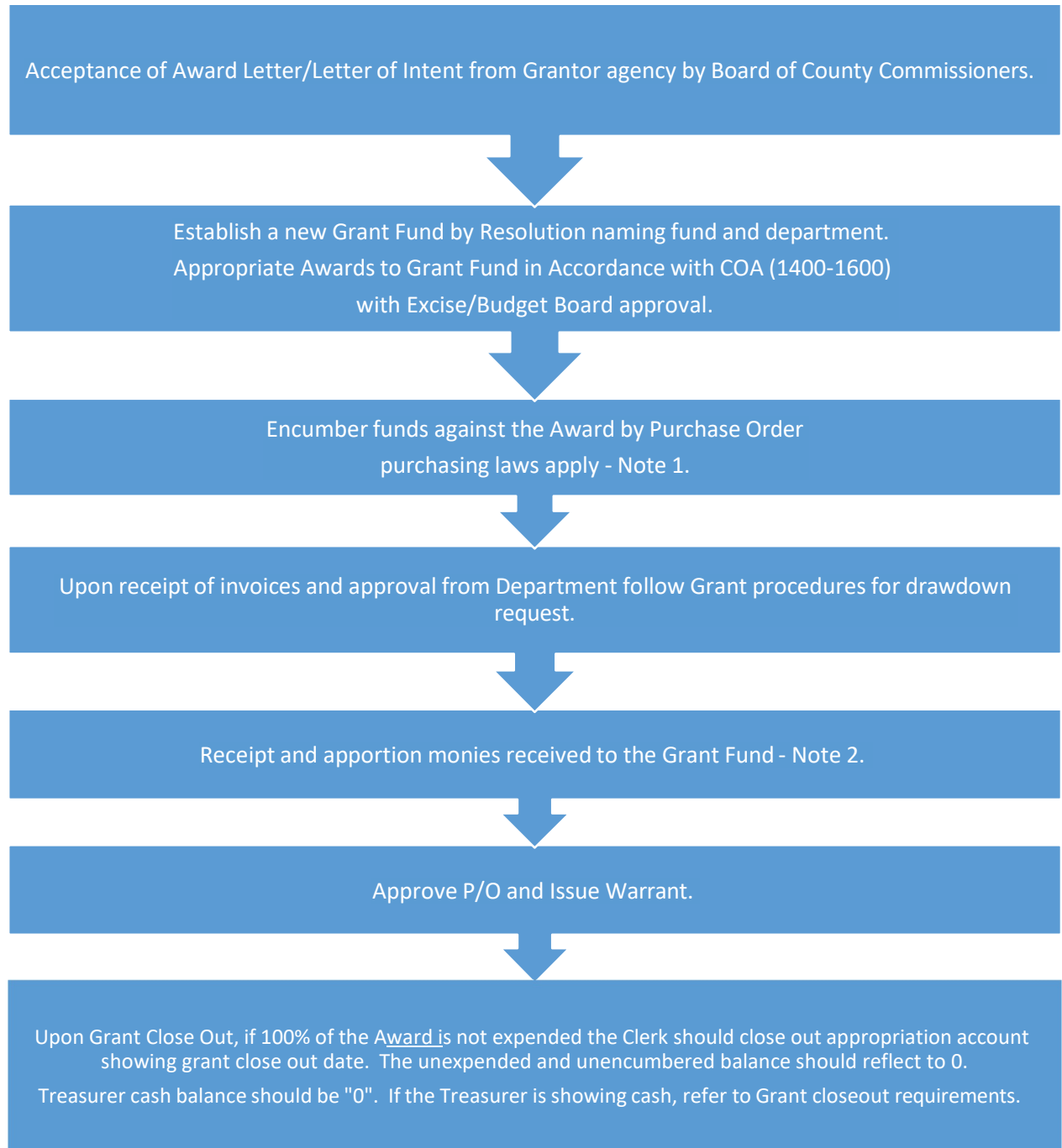
Index		
Topic	Description	SOP/Remarks
Estray Animals	If no owner has been identified, any remaining money, after payment of all costs and expenses, is deposited with the County Treasurer to be held in a Trust Fund (COA 7501) from which payment may be made to a claimant who has been determined by the 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 <b>PRIMARY</b> 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
	<b>Operating within the Fund:</b>	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	
	<b>Financing Grant Activities from another Fund:</b>	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 <sup>th</sup>	
	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

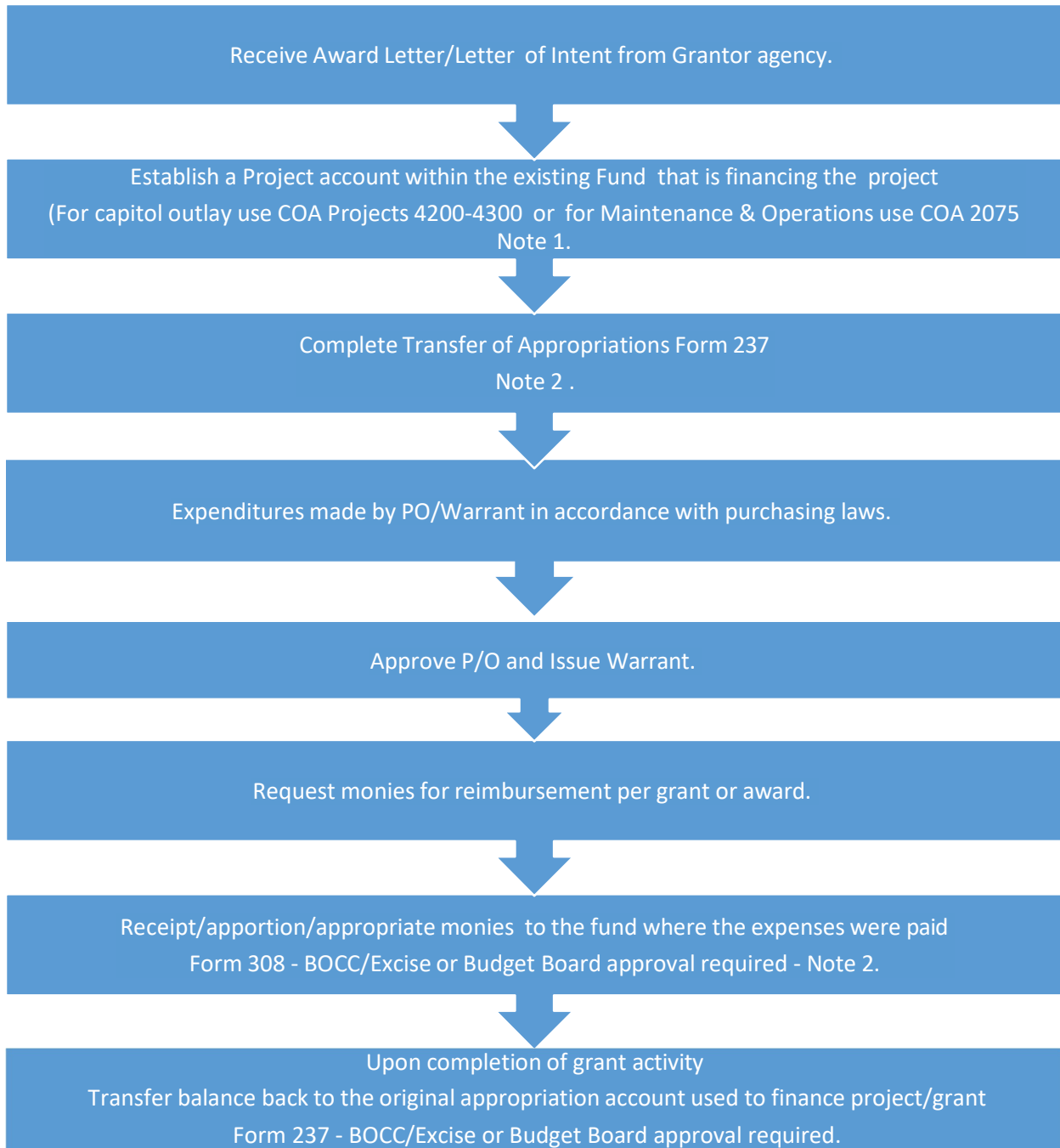
## Appropriating monies based on Letter of Intent/Award Letter



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.

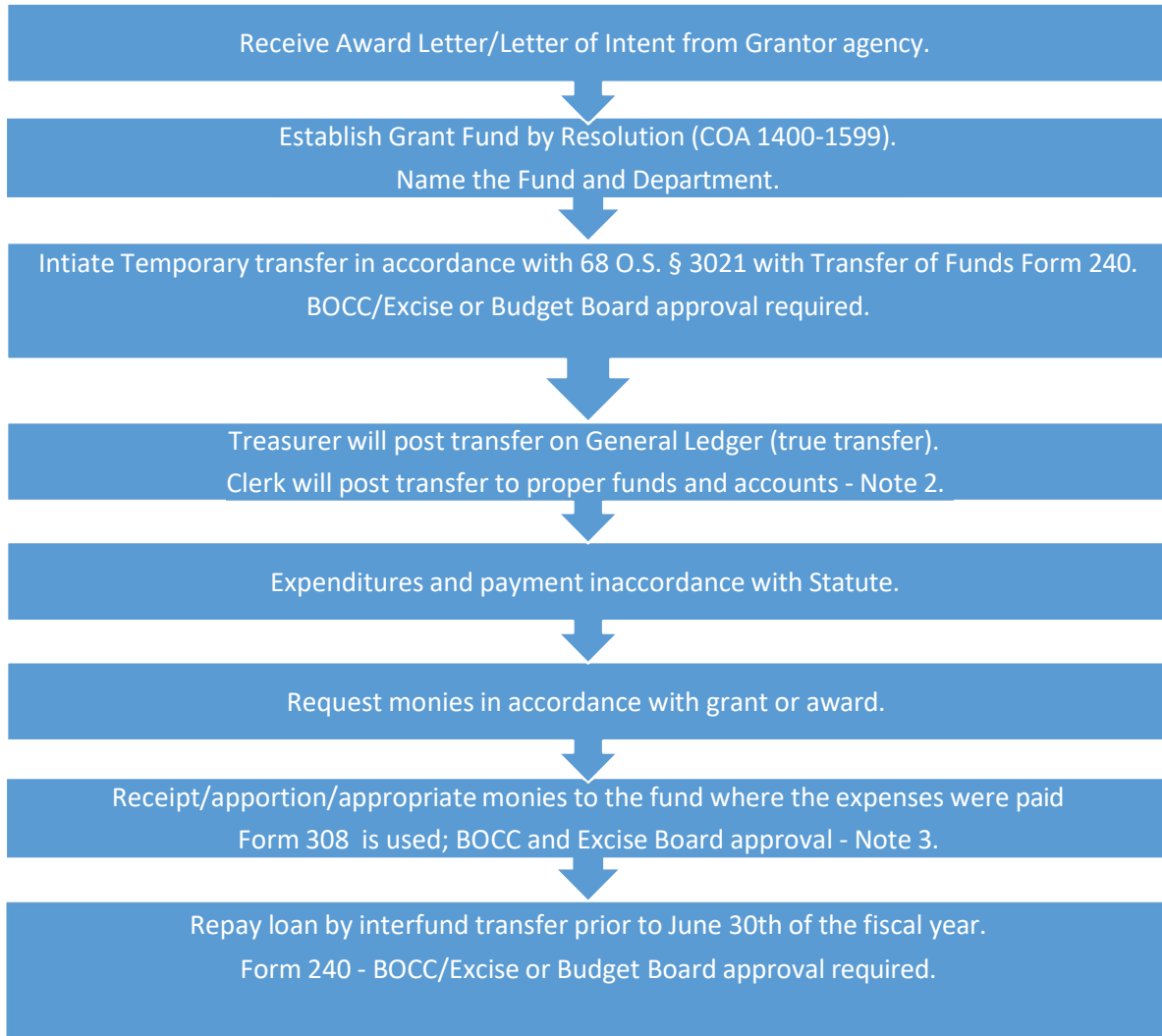
# SOP #2- Option A Grants/Projects Reimbursement Operating within a Fund



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)

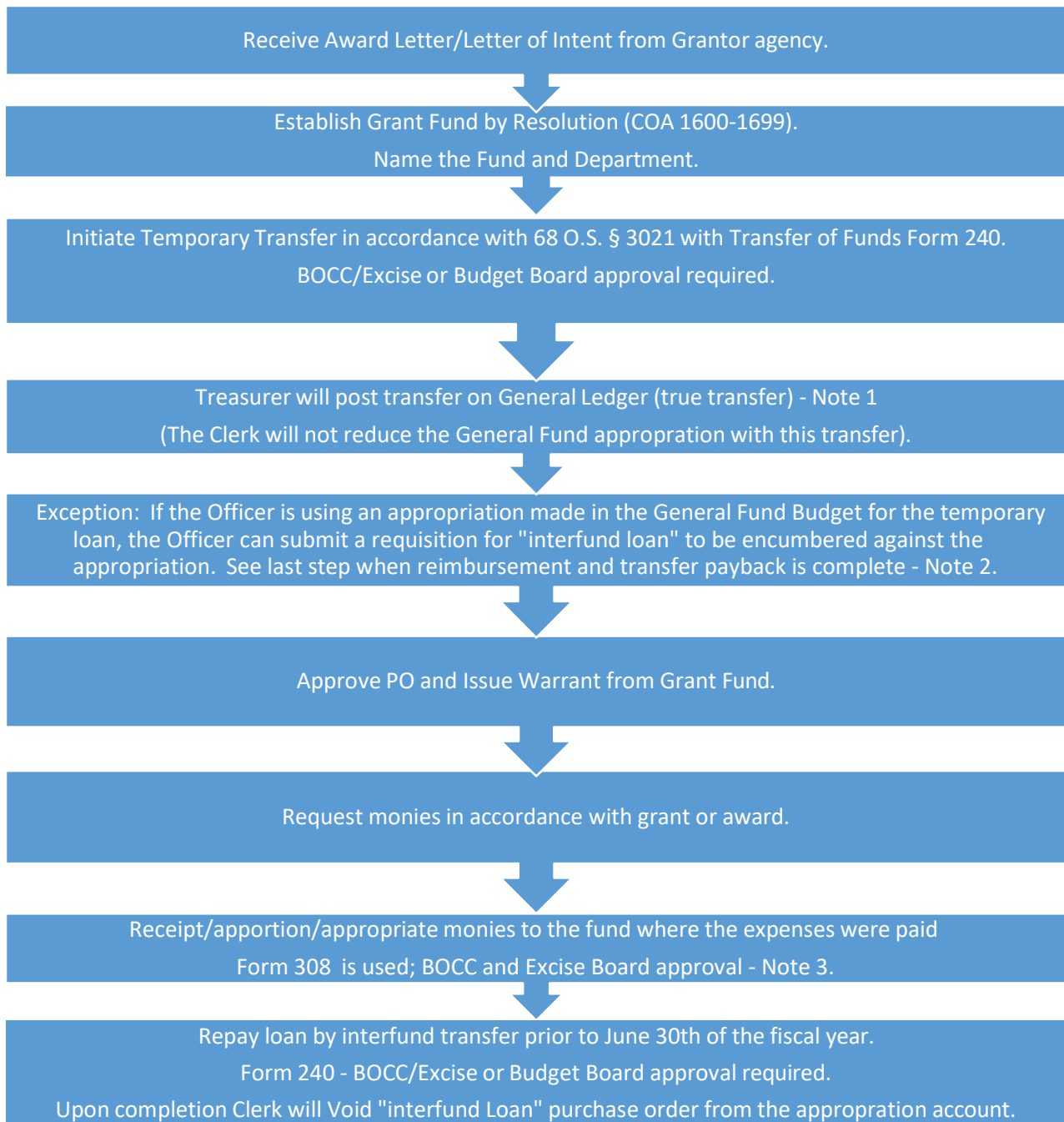


Note 1 – This transfer will show on the General Ledger and financial statements.

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)

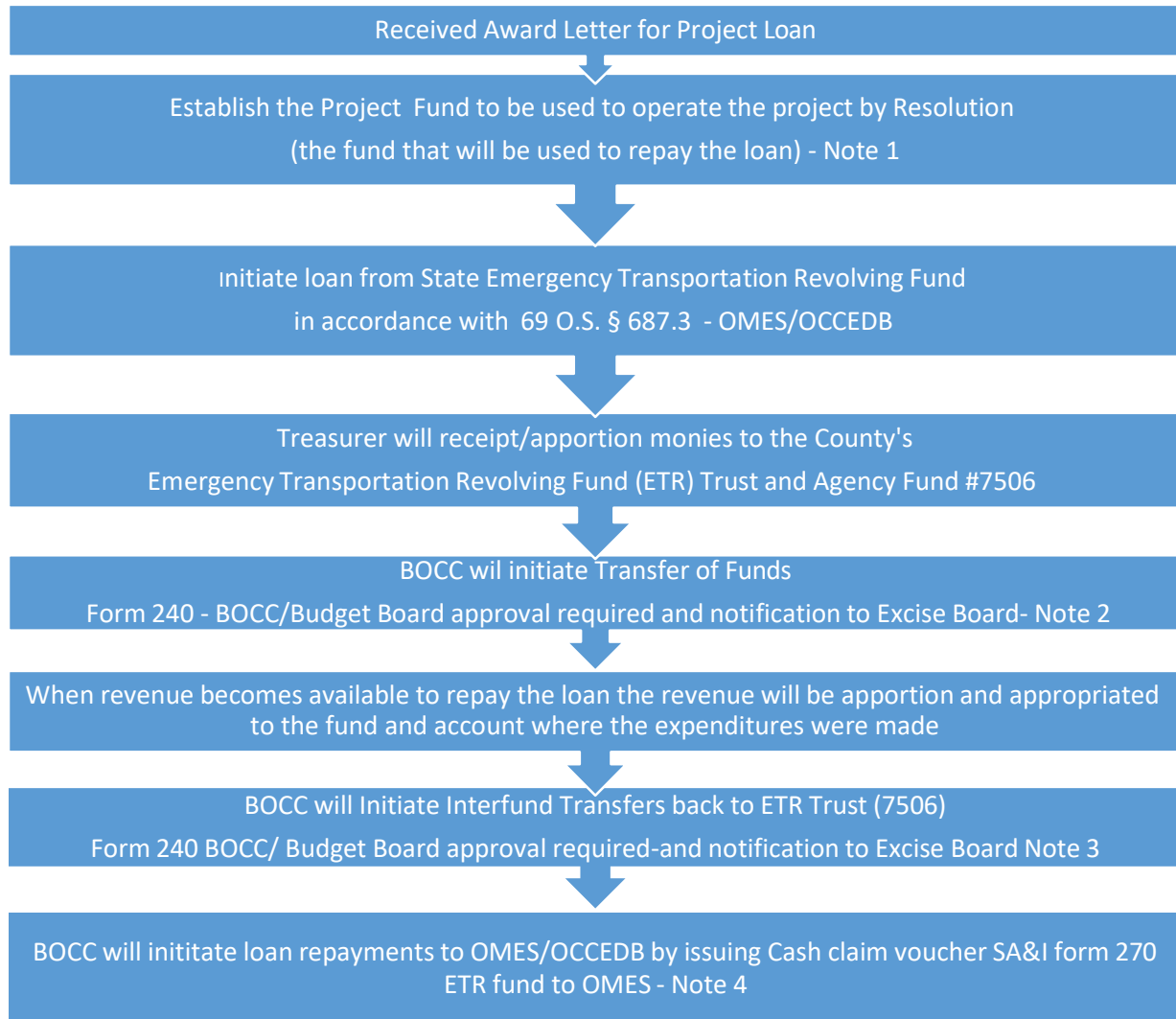


Note 1 – This transfer will show on the General Ledger and financial statements.

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.

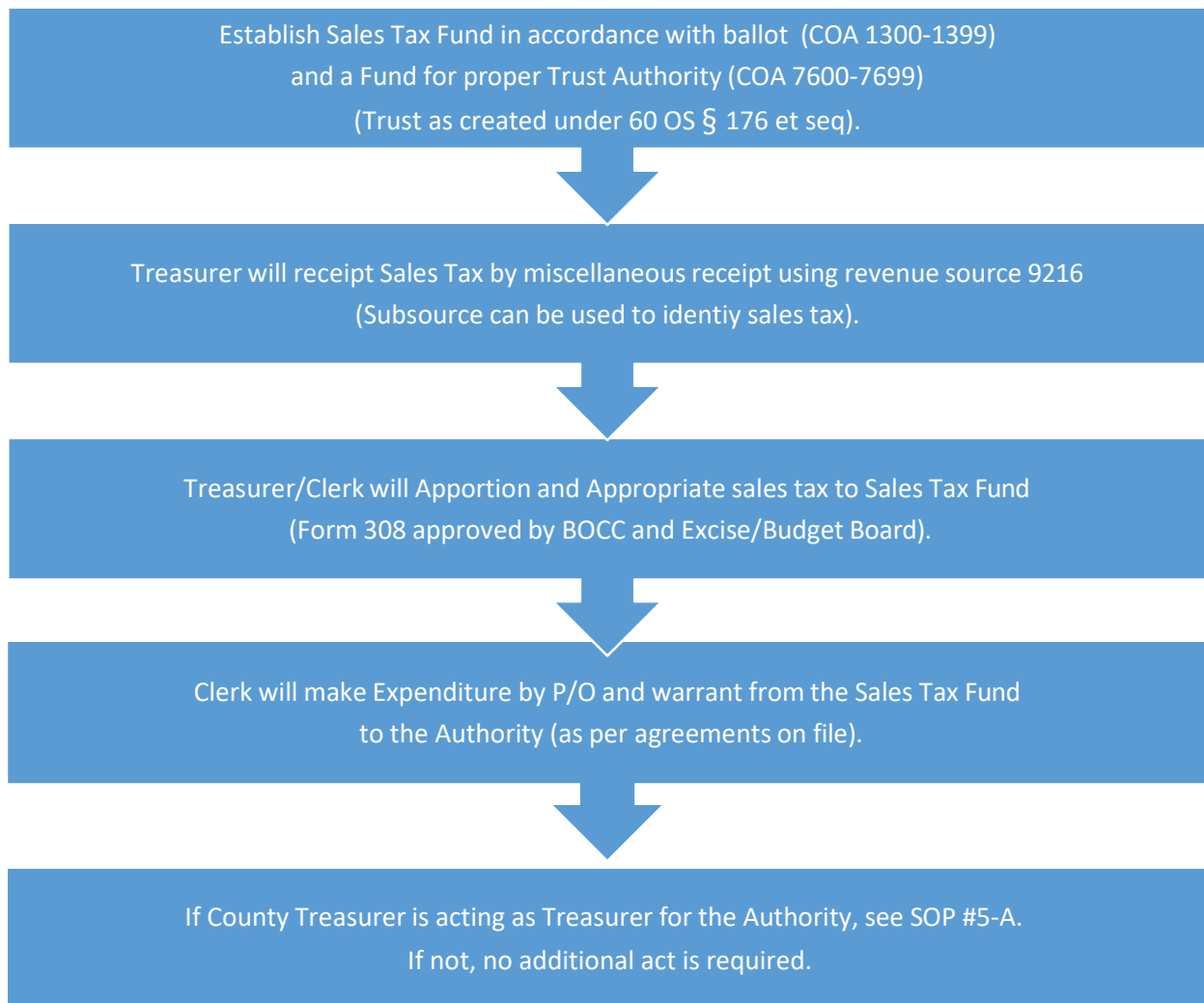
Note 4 – It is recommended the cash claim (Form 270) be completed when making the transfer. The Chairman of the BOCC will sign the cash claim. Voucher will be prepared by Clerk and follow normal cash voucher procedures.



## SOP #5

### Collecting Sales Tax for Trust Authority Debt Payments

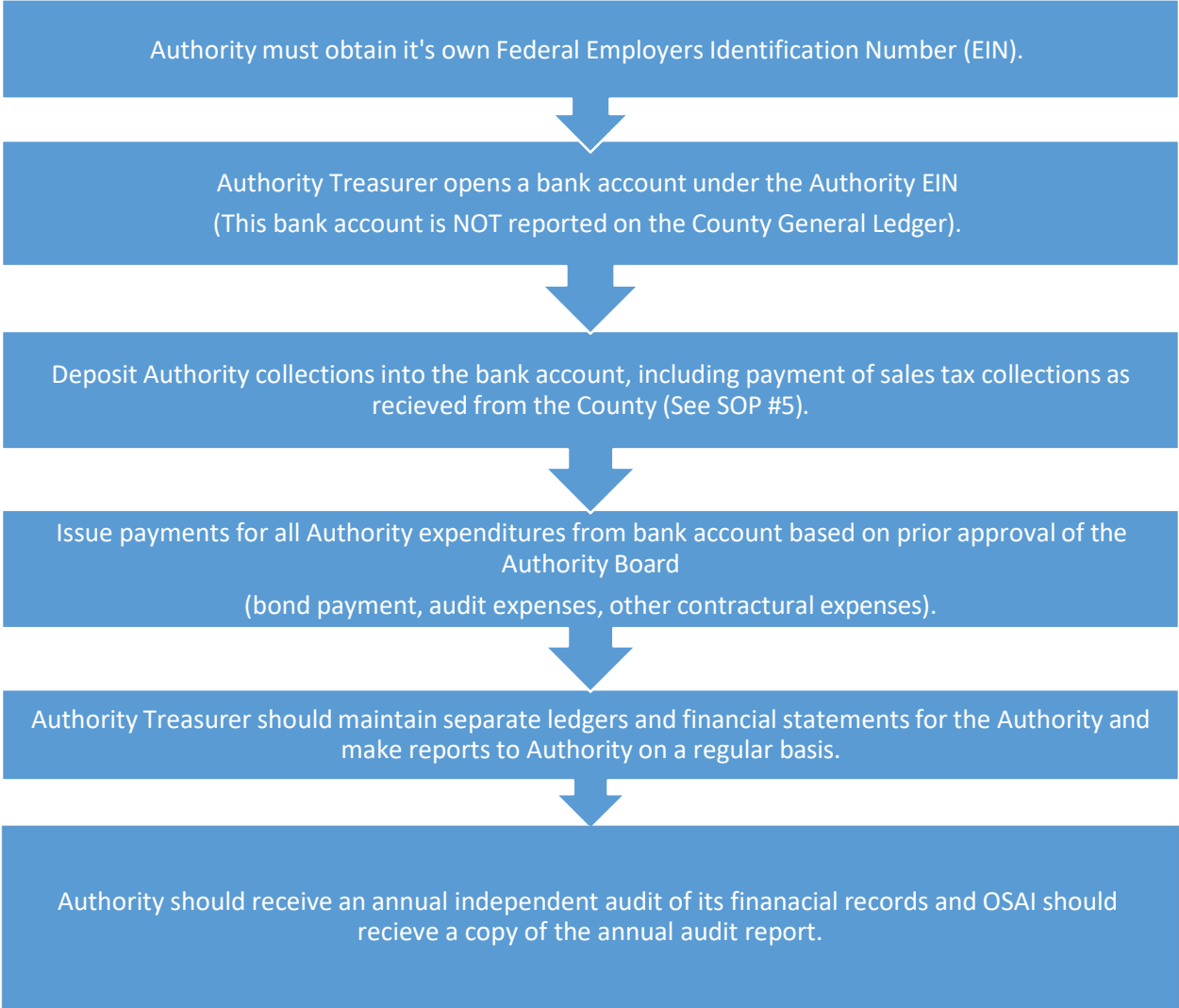
Many counties collect a Sales Tax for debt payments that were created through an Authority (or public trust). The Authority (public trust) is a separate legal entity from a county. Funds must be accounted for in a transparent manner. Authority Funds have no statutory authority to be recorded on the County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



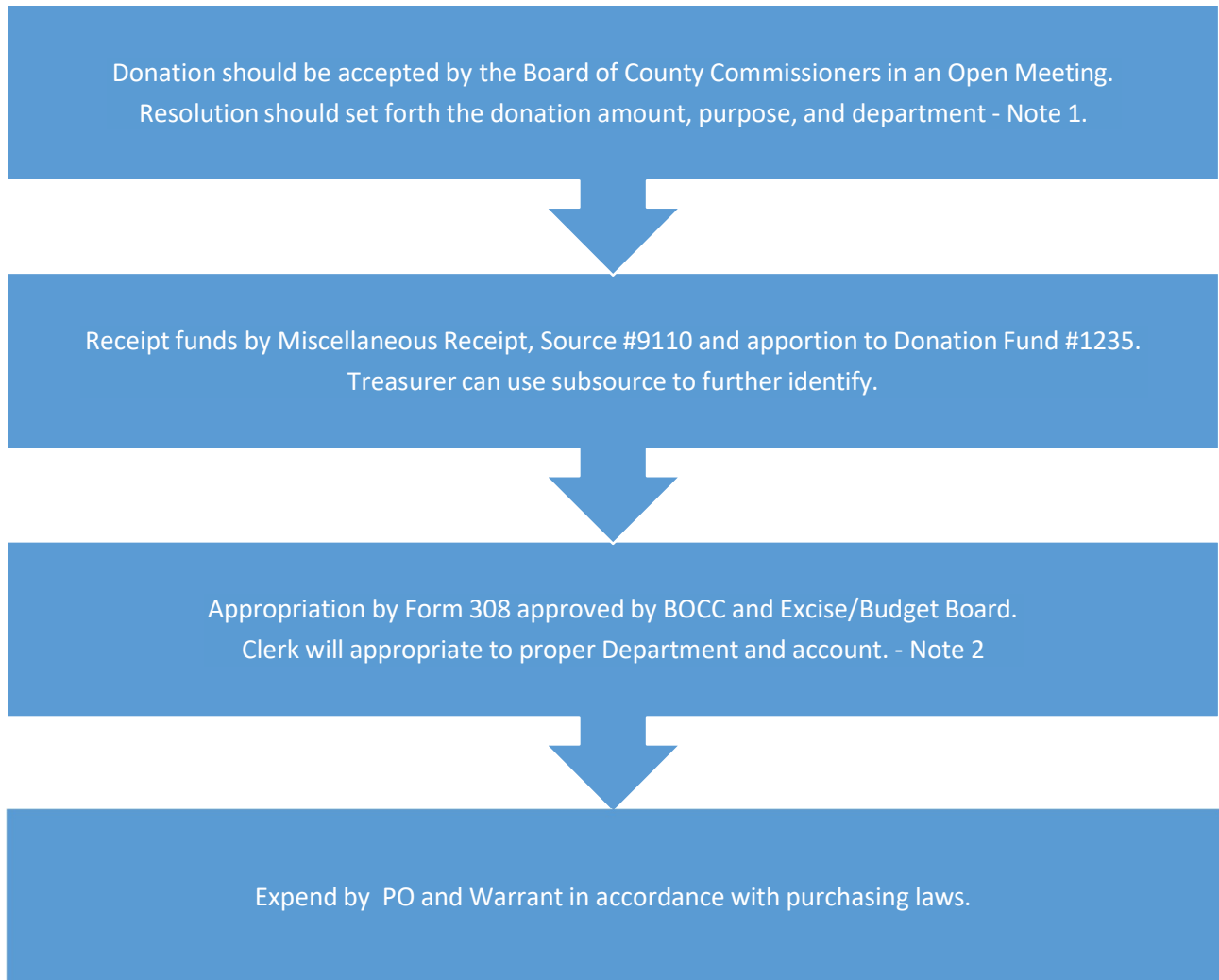
SOP #5-A  
Public Authority Funds  
(When County Treasurer is acting Authority Treasurer)

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



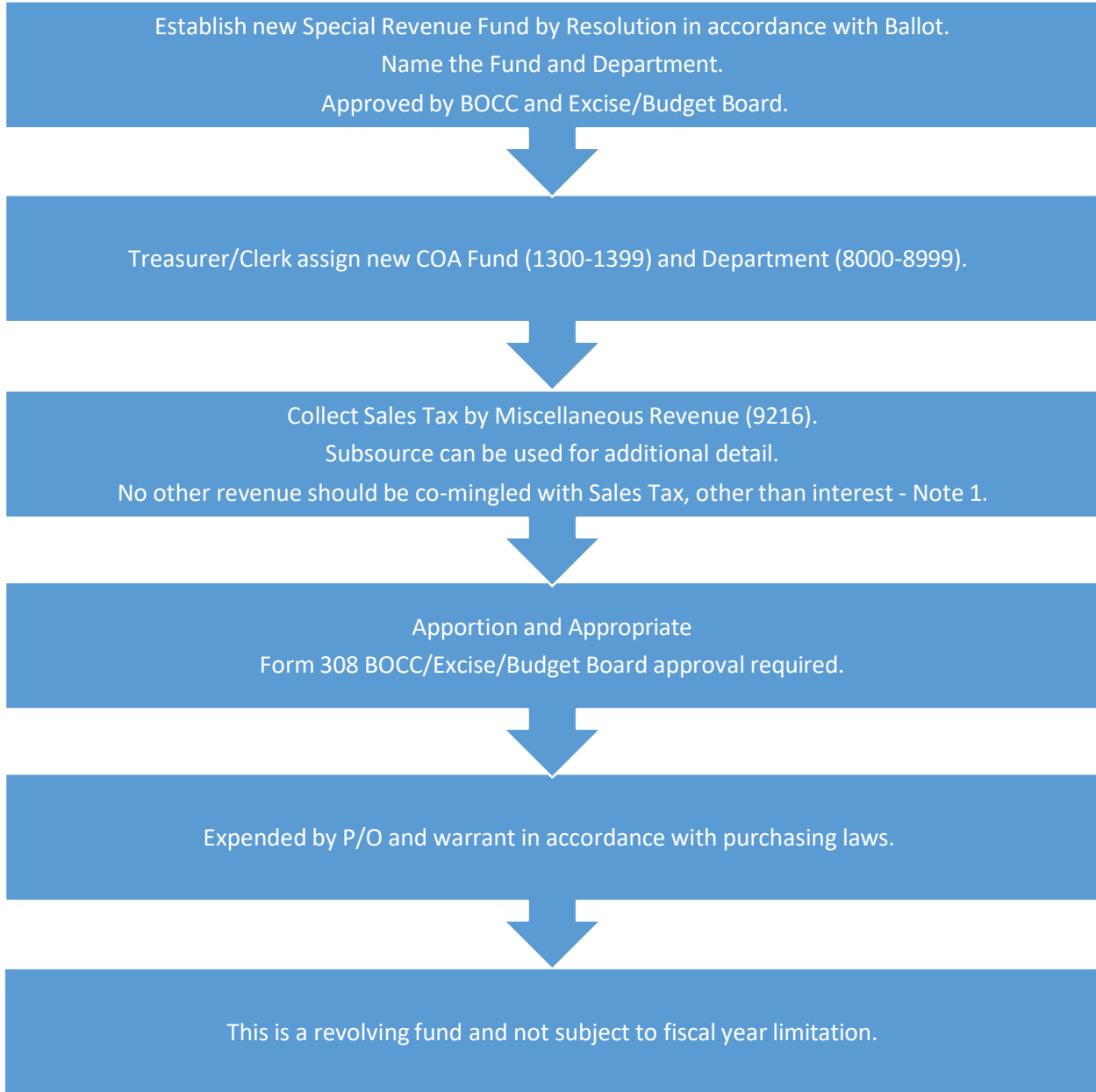
Note 1 – If donation is for payroll, contact SA&I Field Manager for further instructions.

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>

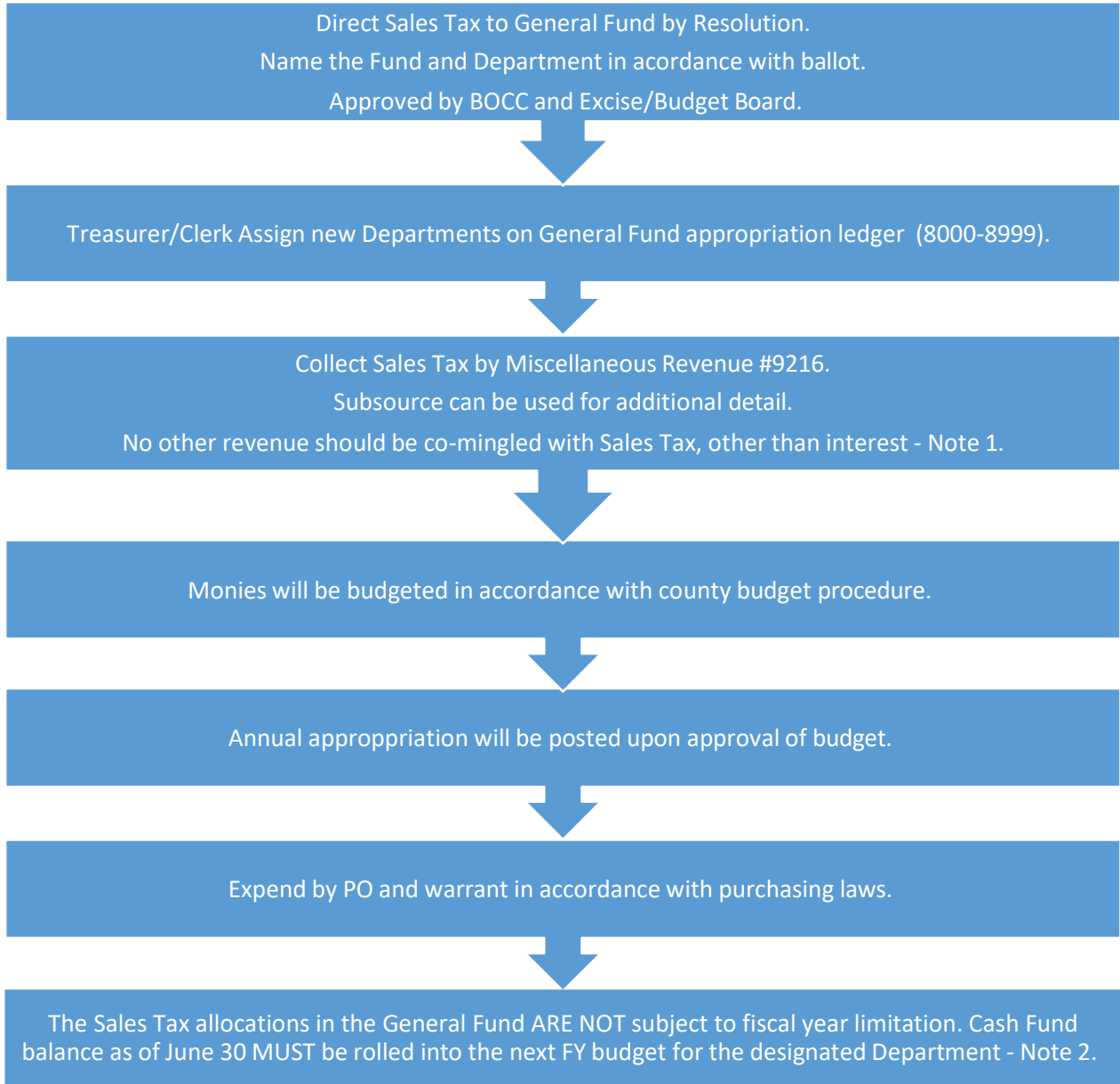
SOP #7  
Sales Tax Collect/Apportion/Appropriate  
Special Revenue (Cash Fund)



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

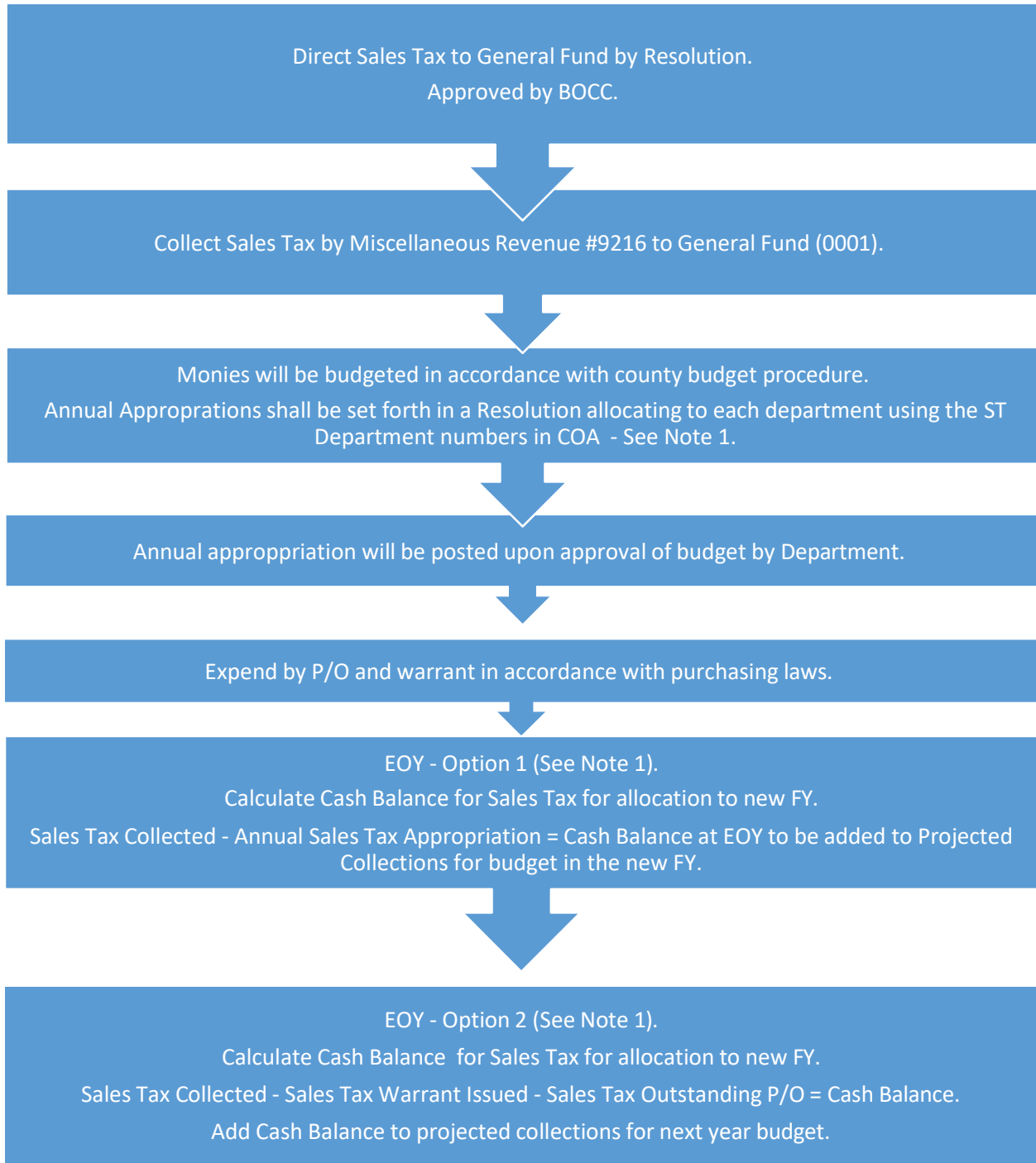
## Sales Tax Collect/Apportion/Appropriate General Fund



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.



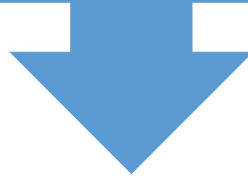
Correct entry using current date.  
(NEVER back date an entry).  
Correcting entries WILL NOT show on financials statements.  
Clerk will correct appropriation ledger using current date.

# 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.

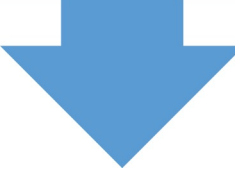


If the BOCC Resolution designates a singular specific use of the Use Tax, then the collections may be apportioned and appropriated into the designated Fund.


# 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.

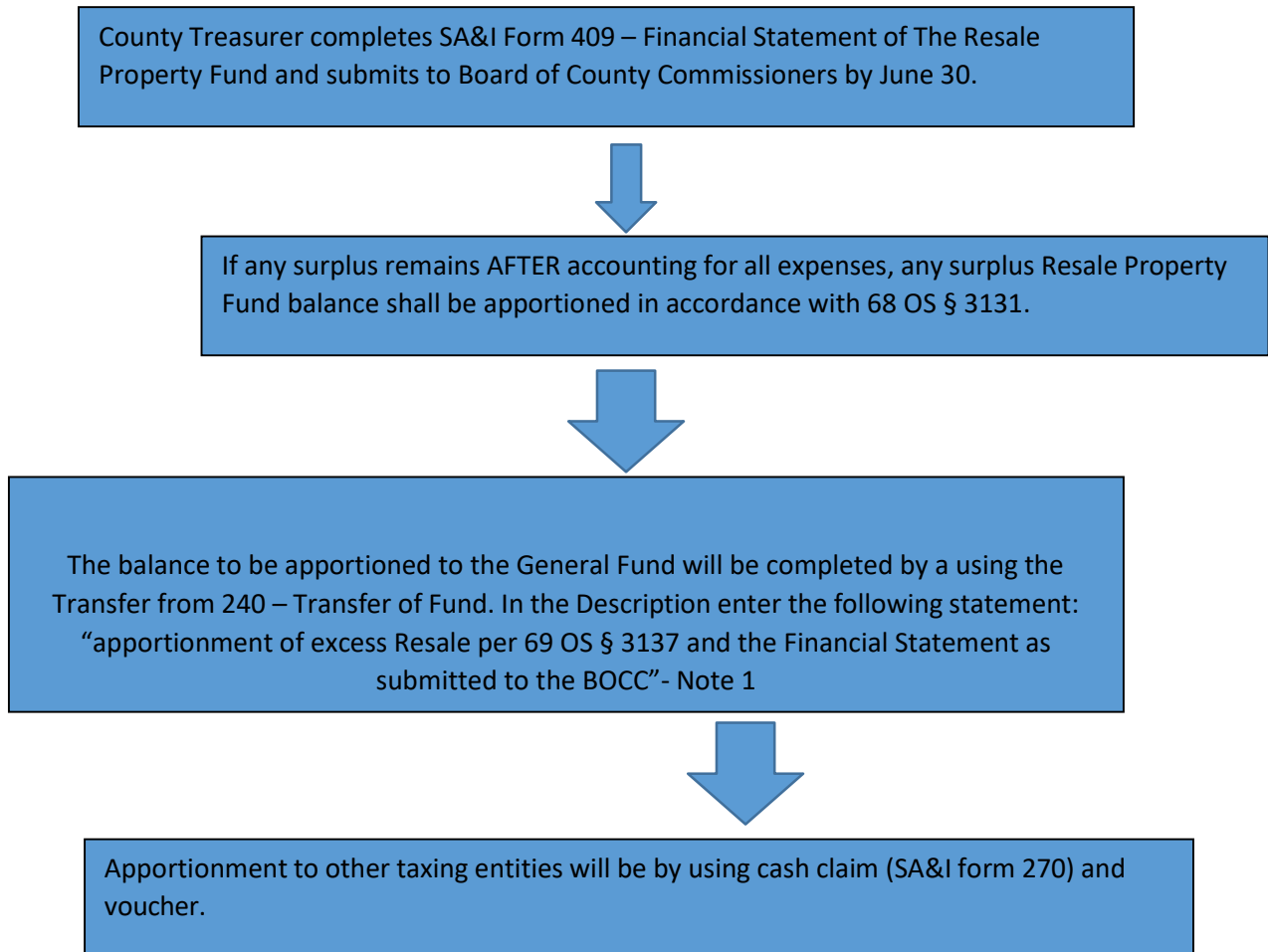
The Clerk will have multiple Departments under the Grant Fund designating the recipient of the Grant (Example: Highway District #1, Senior Citizen, Emergency Management, Rural Fire).

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



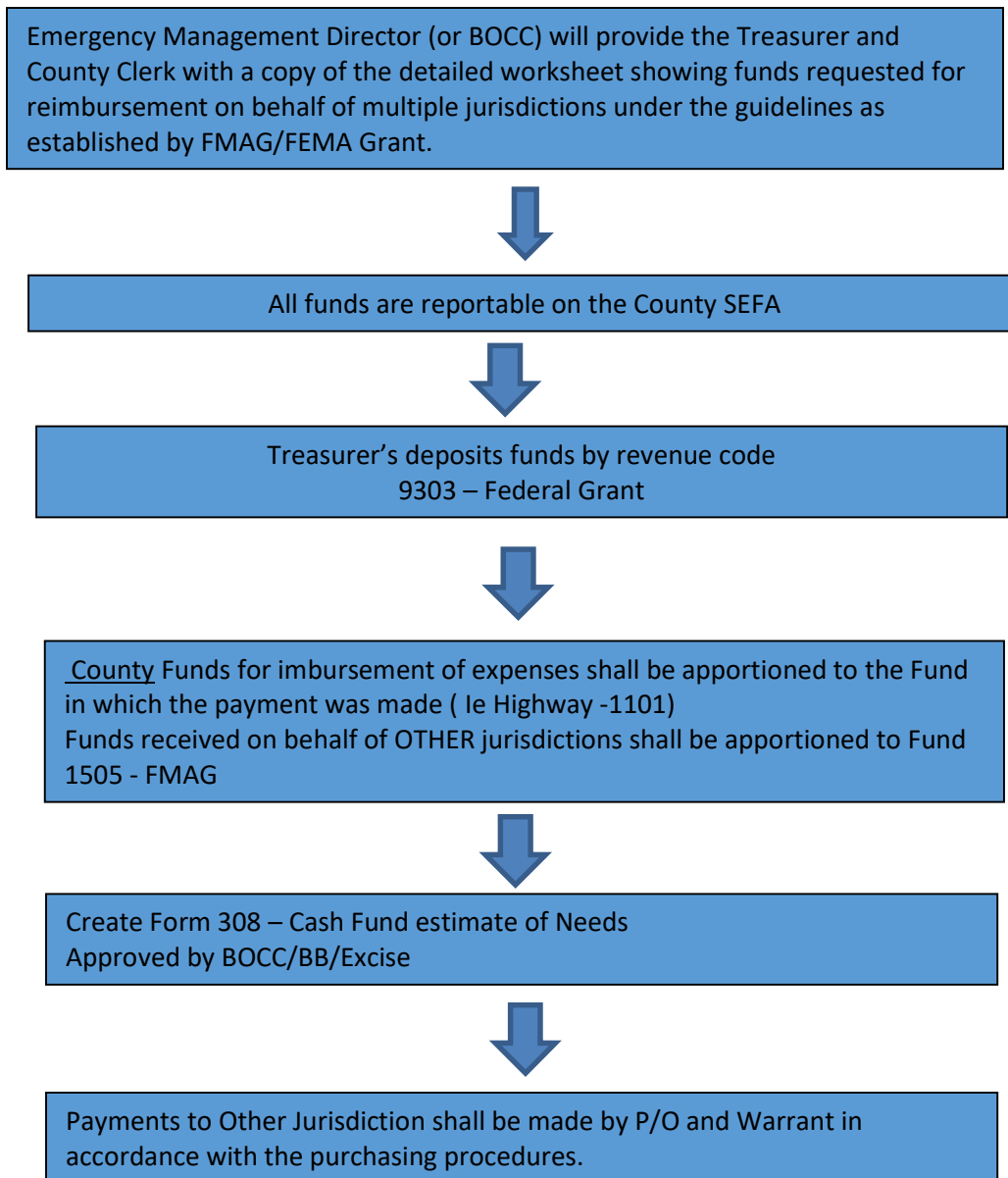
In the case where an outside vendor performs the upkeep duties (mowing, etc.), payment is to be by cash claim (Form 270) and voucher. Contracts subject to county purchasing laws.

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 Flowchart # 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


## 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  
Drug 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 -rofit 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.

# State Auditor and Inspectors

## County Issued Bulletins

Title 74 O.S. § 212.1 requires the State Auditor and Inspector's office to advise county officers on procedural and technical matters relating to accounting and budget procedures. In accordance with this duty SA&I periodically issues bulletins to notify counties of newly created procedures or changes to existing procedures. These bulletins are added as an additional resource for the Chart of Accounts and Standard Operating Procedures. Other related Bulletins are also available on the State Auditor and Inspectors website.

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**Date:** March 29, 2019  
**Bulletin No.:** 2019-01  
**To:** All County Officials  
**Regarding:** Standardized Chart of Accounts

The Oklahoma State Auditor and Inspector (OSAI) is charged with the responsibility of prescribing a uniform system of bookkeeping for the use of all county elected officials as set forth in 74 O.S. § 214. OSAI has identified a statewide need for consistent, accurate, and uniform financial reporting of county financial information. With the assistance of the County Personnel Education and Training Program a standardized chart of accounts has been developed. Five beta test counties implemented this chart of accounts in July of 2017 and in July of 2018 twenty-two more counties implemented the chart of accounts. **Beginning July 1, 2019, it will become mandatory for all other counties to adopt and implement this standardized chart of accounts.** The only exception will be those counties currently preparing and submitting financial statements in accordance with Generally Accepted Accounting Principles. Also, counties with a newly elected treasurer taking office July 1, 2019 may request an extension for implementation by submitting a written request for extension to OSAI prior to June 30, 2019. This written request shall be approved and signed by the Board of County Commissioners.

Soon after successful implementation of the standardized chart of accounts, OSAI will release a revised Estimate of Needs form # 2631. This new format will create consistent and accurate financial reporting and budgeting. Budget makers will be required to attend training on this new format. Training will be coordinated by OSAI and training schedules will be posted on OSAI website once they become available. Budgets filed with the old format will no longer be accepted after fiscal year ending June 30, 2020.

An updated copy of the standardized chart of accounts will be available on our website under forms and publications at [www.sai.ok.gov](http://www.sai.ok.gov).

Sincerely,



Cheryl Wilson  
Oklahoma State Auditor and Inspector  
County Management Services  
(405) 521-3449 [cwilson@sai.ok.gov](mailto:cwilson@sai.ok.gov)



Date: May 30, 2019

Bulletin No.: 2019-02

To: County Treasurers and District Attorneys

Regarding: District Attorney Supervision and 991 Fees

The Oklahoma State Auditor and Inspector is charged with the responsibility of prescribing a uniform system of bookkeeping for the use of all county elected officials as set forth in 74 O.S. § 214. The Oklahoma State Auditor, in collaboration with the District Attorneys Council, has prescribed the following procedures for implementing the legislative changes as described below.

Senate Bill 1068 effective July 1, 2019, will change the procedure for depositing District Attorney Supervision Fees and 991 Fees. Those fees collected beginning July 1, 2019 must be deposited into special depository accounts and remitted to the District Attorneys Council on a monthly basis. The procedure to be used by the county will be as follows:

- The County Treasurer shall set up the following new DA accounts within the Official Depository:  
**State Supervision Remittance account** and,  
**State 991 Remittance account.**
  - *Note: if your local District Attorney's office has a designated county for processing these collections, it may not be necessary to establish these accounts. Please consult with your local District Attorney.*
- Starting July 1, 2019, the District Attorney will deposit daily all Supervision Fees and 991 fees into the newly created official depository accounts listed above.
- Any current balance in the existing supervision fee and 991 accounts will remain in those respective accounts and be expended locally.
- The District Attorney will remit all Supervision Fee and 991 Fee collections to the District Attorneys Council using an official depository voucher from each respective official depository account no later than the 5<sup>th</sup> day following the month in which they were collected.
- The District Attorneys Council must then transfer the proceeds to the State General Revenue Fund by the 10<sup>th</sup> day following the month in which they were collected.

Sincerely,

*Cheryl Wilson*

Cheryl Wilson  
Oklahoma State Auditor and Inspector  
County Management Services  
(405) 521-3449 [cwilson@sai.ok.gov](mailto:cwilson@sai.ok.gov)



**Date:** September 27, 2019  
**Bulletin Number:** 2019-04  
**To:** Court Clerks, County Clerks, County Treasurers, and  
County Commissioners  
**Regarding:** Court Clerk Records Management and Preservation

Oklahoma State Auditor and Inspector is statutorily charged with the responsibility of prescribing a uniform system of bookkeeping for accounting and reporting of county financial information in 74 O.S. § 214. In accordance with this responsibility OSAI has prescribed the following forms and procedures for the financial activities of the Court Clerk Records Management and Preservation Fund.

Effective November 1, 2019, House Bill 1091 created the Court Clerk's Records Management and Preservation Fund codified at 28 O.S. § 31.3. The fund shall be used for the purpose of preserving, maintaining, archiving and protecting recorded instruments within the office of the court clerk. This includes such activities as records management, preservation, automation and modernization and related lawful expenditures. The legislation also created a revenue stream to fund these activities by amending 28 O.S. § 152. The amendment requires the court clerk to assess and collect ten dollars (\$10.00) in addition to other fees and costs collected on civil cases filed in the district court. This fee will be collected only during the time period of November 1, 2019 through November 1, 2023.

The fees collected in accordance with this legislation shall be deposited daily into the official depository along with other court fees. On a monthly basis, the proceeds of this fee should be transmitted by voucher to the Court Clerk Records Management and Preservation fund number 7210. Expenditures will be made on cash voucher claims (OSAI Form 270) approved by the court clerk and filed with the county clerk along with the invoice or other supporting documentation. The county clerk will prepare the cash voucher (OSAI Form 2691), register the cash voucher with the county treasurer to ensure sufficient funds are available for the payment, and remit to the vendor.



The court clerk shall compile a monthly report (OSAI Form 1727) and submit to the board of county commissioners detailing the funds collected, expended and the nature of the expenditures. A copy of this report is also required to be filed with the Administrative Director of the Courts. OSAI Form 1727 provides a tab for recording the balance and monthly transactions. This form is an Excel Workbook with three color coded tabs. The first tab contains the form instructions, second tab is the claim calendar, and the third tab is the monthly report summarizing the fund activity.

A copy of this bulletin and related forms are available on our website at [www.sai.ok.gov](http://www.sai.ok.gov).

Sincerely,

A handwritten signature in blue ink that reads "Cheryl Wilson". The signature is written in a cursive, flowing style.

Cheryl Wilson

County Management Services

(405) 521-3449 or [cwilson@sai.ok.gov](mailto:cwilson@sai.ok.gov)



**DATE:** March 27, 2020  
**BULLETIN NO.:** 2020-01  
**TO:** All County Officials  
**RE:** COVID-19 Response

We continue to receive numerous questions about how to proceed with essential business operations while complying with Governor Stitt's Executive Orders regarding COVID-19 precautions. It has become difficult to fully comply with some of the statutes while practicing social distancing. We cannot advise you on legal matters, but we can definitively tell you that the State Auditor's Office will not take audit exceptions for reasonable measures you implement to protect public health and safety during these unprecedented circumstances.

If your Business Continuity (or Disaster Recovery) Plan does not identify policies and procedures for situations such as this, we strongly recommend you collectively develop policies and procedures that do. In order to best serve the taxpayers and your employees, it is important to outline how you will conduct essential business during the pandemic while preserving health and safety.

As you know, auditors like to see documentation. We will look to your policies and procedures as compliance criteria when we audit for this time period. Again, we will not take issues with variances from state statutes necessary to comply with Governor Stitt's Executive Order for social distancing.

We too are adjusting to alternate operations so there is minimal disruption of service while maintaining employee safety.

We miss seeing you face-to-face and look forward to serving you in person again soon!

Sincerely,

*Cheryl S. Wilson*

Cheryl Wilson  
County Management Services



**Date:** June 12, 2020  
**Bulletin Number:** 2020-02  
**To:** All county officials  
**Regarding:** SB 1888 CIRB Funds

The Oklahoma State Auditor and Inspector's office is statutorily charged with the responsibility of prescribing a uniform system of bookkeeping to be used by all county officials. In accordance with this responsibility OSAI has prescribed the following procedures for revenues designated by Senate Bill 1888.

Senate Bill 1888 was written to offset revenue impacts due to the current economic conditions stemming from the COVID-19 pandemic. Effective July 1, 2020, 35% of the motor vehicle collections authorized in 47 O.S. § 1104 will be directly remitted to all counties by the Oklahoma Tax Commission. This revenue was previously scheduled to be credited to the State Treasury's County Improvements for Roads and Bridges Fund. This revenue will be directly remitted to counties only for the fiscal year ending June 30, 2021. The Chart of Accounts prescribed by OSAI has been updated to accommodate this revenue source. The revenue shall be deposited into a sub-department of the County Highway Fund.

- Please use the sub-department number 6500 and the name CIRB-MV.
  - If you wish to separate it out by district the sub-department numbers will be 6510 (district one), 6520 (district two), and 6530 (district three).
- Please use the revenue code 9241 OTC-Motor Vehicle CIRB.

Please update your accounting systems accordingly. The Chart of Accounts may be found on our website at [www.sai.ok.gov](http://www.sai.ok.gov) under the Publications & Forms tab.

Sincerely,



Cheryl Wilson  
County Management Services  
Oklahoma State Auditor and Inspector  
(405) 521-3449/[cwilson@sai.ok.gov](mailto:cwilson@sai.ok.gov)



**Date:** September 10, 2020  
**Bulletin Number:** 2020-04  
**To:** All county officials subject to the Chart of Accounts prescribed by the State Auditor and Inspector  
**Regarding:** Accounting procedure for Coronavirus Relief Funds

Counties may apply for federal aid to be reimbursed for qualifying expenses incurred as a result of the Coronavirus response. The application may only be initiated by Board of County Commissioners action, as the BOCC is the body statutorily charged with making all contracts on behalf of the county. This federal aid may be dispensed through FEMA grants and/or CARES Act allocations.

The Oklahoma State Auditor and Inspector is charged with the responsibility of recommending a uniform system of bookkeeping to be used by county officials according to 74 O.S. § 214. The recommended accounting procedure for Coronavirus Relief Fund (CRF) reimbursements is as follows:

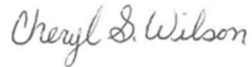
- Upon approval for federal assistance, submit eligible expenses for reimbursement.
- The BOCC may (by board resolution) direct the funds received for reimbursement to:
  1. The fund where the qualifying expenditures were made,
  2. The Covid Aid and Relief fund number 1565, (or any other county cash fund); or
  3. The County General Fund.
- The revenue code designated in the Chart of Accounts is 9318.
  - Use the CFDA number as the sub-source.
- **If the BOCC resolution designates the “Covid Aid and Relief” fund**, the proceeds of the reimbursement may be appropriated to any lawful purpose (department) of the county as directed by the resolution. This same process applies if the resolution directs the reimbursement to any other cash fund.
- **If the General Fund is designated** (but the qualifying expenditures were not originally made from the general fund or if the qualifying expenditures were from the general fund during the previous fiscal year) use one of the following methods:
  - You may include the revenue in the current fiscal year budget (assuming your budget is not complete at the time of receipt);
  - If your budget has already been completed, you may follow the supplemental budget procedure detailed in [68 O.S. § 3021](#) to be able to use the revenue in the current year; or
  - Deposit the revenue in the general bank account and include the revenue during next year’s budget process. Note: this method will make the revenue unavailable for the current fiscal year.



Please remember to:

- Keep detailed supporting documentation of the expenses submitted for reimbursement. You are not allowed to use the same expenses for multiple reimbursements. Double dipping will result in audit findings and possibly disqualify the county for future federal assistance.
  - Keep all supporting documentation for seven years (after it has been subject to an audit).
  - Account for the federal funds on your SEFA.
- 
- Please note, **the above procedures do not apply to reimbursements from the State Election Board** for Coronavirus related expenditures. Those reimbursements should be treated the same as all other election expense reimbursements.
  - Please carefully read the attached U.S. Treasury guidance related to the Coronavirus Relief Funds.
  - Apply these recommended accounting procedures going forward only, do not go back and change any CRF transactions that have already transpired.

Sincerely



Cheryl Wilson  
County Management Services  
(405)521-3449  
cwilson@sai.ok.gov

*Note: This bulletin is specifically for CRF reimbursements and may vary slightly from the traditional procedures used for reimbursement grants.*



**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**Updated September 2, 2020<sup>1</sup>**

The purpose of this document is to provide guidance to recipients of the funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The CARES Act established the Coronavirus Relief Fund (the “Fund”) and appropriated \$150 billion to the Fund. Under the CARES Act, the Fund is to be used to make payments for specified uses to States and certain local governments; the District of Columbia and U.S. Territories (consisting of the Commonwealth of Puerto Rico, the United States Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands); and Tribal governments.

The CARES Act provides that payments from the Fund may only be used to cover costs that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.<sup>2</sup>

The guidance that follows sets forth the Department of the Treasury’s interpretation of these limitations on the permissible use of Fund payments.

***Necessary expenditures incurred due to the public health emergency***

The requirement that expenditures be incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. These may include expenditures incurred to allow the State, territorial, local, or Tribal government to respond directly to the emergency, such as by addressing medical or public health needs, as well as expenditures incurred to respond to second-order effects of the emergency, such as by providing economic support to those suffering from employment or business interruptions due to COVID-19-related business closures.

Funds may not be used to fill shortfalls in government revenue to cover expenditures that would not otherwise qualify under the statute. Although a broad range of uses is allowed, revenue replacement is not a permissible use of Fund payments.

The statute also specifies that expenditures using Fund payments must be “necessary.” The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.

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<sup>1</sup> On June 30, 2020, the guidance provided under “Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020” was updated. On September 2, 2020, the “Supplemental Guidance on Use of Funds to Cover Payroll and Benefits of Public Employees” and “Supplemental Guidance on Use of Funds to Cover Administrative Costs” sections were added.

<sup>2</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

**Coronavirus Relief Fund**  
**Guidance for State, Territorial, Local, and Tribal Governments**  
**Updated September 2, 2020<sup>1</sup>**

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<sup>2</sup> See Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act.

***Costs not accounted for in the budget most recently approved as of March 27, 2020***

The CARES Act also requires that payments be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. A cost meets this requirement if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost is for a substantially different use from any expected use of funds in such a line item, allotment, or allocation.

The “most recently approved” budget refers to the enacted budget for the relevant fiscal period for the particular government, without taking into account subsequent supplemental appropriations enacted or other budgetary adjustments made by that government in response to the COVID-19 public health emergency. A cost is not considered to have been accounted for in a budget merely because it could be met using a budgetary stabilization fund, rainy day fund, or similar reserve account.

***Costs incurred during the period that begins on March 1, 2020, and ends on December 30, 2020***

Finally, the CARES Act provides that payments from the Fund may only be used to cover costs that were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020 (the “covered period”). Putting this requirement together with the other provisions discussed above, section 601(d) may be summarized as providing that a State, local, or tribal government may use payments from the Fund only to cover previously unbudgeted costs of necessary expenditures incurred due to the COVID-19 public health emergency during the covered period.

Initial guidance released on April 22, 2020, provided that the cost of an expenditure is incurred when the recipient has expended funds to cover the cost. Upon further consideration and informed by an understanding of State, local, and tribal government practices, Treasury is clarifying that for a cost to be considered to have been incurred, performance or delivery must occur during the covered period but payment of funds need not be made during that time (though it is generally expected that this will take place within 90 days of a cost being incurred). For instance, in the case of a lease of equipment or other property, irrespective of when payment occurs, the cost of a lease payment shall be considered to have been incurred for the period of the lease that is within the covered period but not otherwise. Furthermore, in all cases it must be necessary that performance or delivery take place during the covered period. Thus the cost of a good or service received during the covered period will not be considered eligible under section 601(d) if there is no need for receipt until after the covered period has expired.

Goods delivered in the covered period need not be used during the covered period in all cases. For example, the cost of a good that must be delivered in December in order to be available for use in January could be covered using payments from the Fund. Additionally, the cost of goods purchased in bulk and delivered during the covered period may be covered using payments from the Fund if a portion of the goods is ordered for use in the covered period, the bulk purchase is consistent with the recipient’s usual procurement policies and practices, and it is impractical to track and record when the items were used. A recipient may use payments from the Fund to purchase a durable good that is to be used during the current period and in subsequent periods if the acquisition in the covered period was necessary due to the public health emergency.

Given that it is not always possible to estimate with precision when a good or service will be needed, the touchstone in assessing the determination of need for a good or service during the covered period will be reasonableness at the time delivery or performance was sought, *e.g.*, the time of entry into a procurement contract specifying a time for delivery. Similarly, in recognition of the likelihood of supply chain disruptions and increased demand for certain goods and services during the COVID-19 public health emergency, if a recipient enters into a contract requiring the delivery of goods or performance of services by December 30, 2020, the failure of a vendor to complete delivery or services by December 30, 2020,

will not affect the ability of the recipient to use payments from the Fund to cover the cost of such goods or services if the delay is due to circumstances beyond the recipient's control.

This guidance applies in a like manner to costs of subrecipients. Thus, a grant or loan, for example, provided by a recipient using payments from the Fund must be used by the subrecipient only to purchase (or reimburse a purchase of) goods or services for which receipt both is needed within the covered period and occurs within the covered period. The direct recipient of payments from the Fund is ultimately responsible for compliance with this limitation on use of payments from the Fund.

***Nonexclusive examples of eligible expenditures***

Eligible expenditures include, but are not limited to, payment for:

1. Medical expenses such as:
  - COVID-19-related expenses of public hospitals, clinics, and similar facilities.
  - Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs.
  - Costs of providing COVID-19 testing, including serological testing.
  - Emergency medical response expenses, including emergency medical transportation, related to COVID-19.
  - Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment.
2. Public health expenses such as:
  - Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19.
  - Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency.
  - Expenses for disinfection of public areas and other facilities, *e.g.*, nursing homes, in response to the COVID-19 public health emergency.
  - Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety.
  - Expenses for public safety measures undertaken in response to COVID-19.
  - Expenses for quarantining individuals.
3. Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

4. Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as:
  - Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.
  - Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions.
  - Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions.
  - Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions.
  - COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions.
  - Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions.
5. Expenses associated with the provision of economic support in connection with the COVID-19 public health emergency, such as:
  - Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures.
  - Expenditures related to a State, territorial, local, or Tribal government payroll support program.
  - Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise.
6. Any other COVID-19-related expenses reasonably necessary to the function of government that satisfy the Fund's eligibility criteria.

***Nonexclusive examples of ineligible expenditures<sup>3</sup>***

The following is a list of examples of costs that would not be eligible expenditures of payments from the Fund.

1. Expenses for the State share of Medicaid.<sup>4</sup>
2. Damages covered by insurance.
3. Payroll or benefits expenses for employees whose work duties are not substantially dedicated to mitigating or responding to the COVID-19 public health emergency.

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<sup>3</sup> In addition, pursuant to section 5001(b) of the CARES Act, payments from the Fund may not be expended for an elective abortion or on research in which a human embryo is destroyed, discarded, or knowingly subjected to risk of injury or death. The prohibition on payment for abortions does not apply to an abortion if the pregnancy is the result of an act of rape or incest; or in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed. Furthermore, no government which receives payments from the Fund may discriminate against a health care entity on the basis that the entity does not provide, pay for, provide coverage of, or refer for abortions.

<sup>4</sup> See 42 C.F.R. § 433.51 and 45 C.F.R. § 75.306.

4. Expenses that have been or will be reimbursed under any federal program, such as the reimbursement by the federal government pursuant to the CARES Act of contributions by States to State unemployment funds.
5. Reimbursement to donors for donated items or services.
6. Workforce bonuses other than hazard pay or overtime.
7. Severance pay.
8. Legal settlements.

#### **Supplemental Guidance on Use of Funds to Cover Payroll and Benefits of Public Employees**

As discussed in the Guidance above, the CARES Act provides that payments from the Fund must be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020. As reflected in the Guidance and FAQs, Treasury has not interpreted this provision to limit eligible costs to those that are incremental increases above amounts previously budgeted. Rather, Treasury has interpreted this provision to exclude items that were already covered for their original use (or a substantially similar use). This guidance reflects the intent behind the Fund, which was not to provide general fiscal assistance to state governments but rather to assist them with COVID-19-related necessary expenditures. With respect to personnel expenses, though the Fund was not intended to be used to cover government payroll expenses generally, the Fund was intended to provide assistance to address increased expenses, such as the expense of hiring new personnel as needed to assist with the government's response to the public health emergency and to allow recipients facing budget pressures not to have to lay off or furlough employees who would be needed to assist with that purpose.

#### ***Substantially different use***

As stated in the Guidance above, Treasury considers the requirement that payments from the Fund be used only to cover costs that were not accounted for in the budget most recently approved as of March 27, 2020, to be met if either (a) the cost cannot lawfully be funded using a line item, allotment, or allocation within that budget *or* (b) the cost is for a *substantially different use* from any expected use of funds in such a line item, allotment, or allocation.

Treasury has provided examples as to what would constitute a substantially different use. Treasury provided (in FAQ A.3) that costs incurred for a substantially different use would include, for example, the costs of redeploying educational support staff or faculty to develop online learning capabilities, such as through providing information technology support that is not part of the staff or faculty's ordinary responsibilities.

#### ***Substantially dedicated***

Within this category of substantially different uses, as stated in the Guidance above, Treasury has included payroll and benefits expenses for public safety, public health, health care, human services, and similar employees whose services are *substantially dedicated* to mitigating or responding to the COVID-19 public health emergency. The *full amount* of payroll and benefits expenses of substantially dedicated employees may be covered using payments from the Fund. Treasury has not developed a precise definition of what "substantially dedicated" means given that there is not a precise way to define this term

across different employment types. The relevant unit of government should maintain documentation of the “substantially dedicated” conclusion with respect to its employees.

If an employee is not substantially dedicated to mitigating or responding to the COVID-19 public health emergency, his or her payroll and benefits expenses may not be covered *in full* with payments from the Fund. A *portion* of such expenses may be able to be covered, however, as discussed below.

#### ***Public health and public safety***

In recognition of the particular importance of public health and public safety workers to State, local, and tribal government responses to the public health emergency, Treasury has provided, as an administrative accommodation, that a State, local, or tribal government may presume that public health and public safety employees meet the substantially dedicated test, unless the chief executive (or equivalent) of the relevant government determines that specific circumstances indicate otherwise. This means that, if this presumption applies, work performed by such employees is considered to be a substantially different use than accounted for in the most recently approved budget as of March 27, 2020. All costs of such employees may be covered using payments from the Fund for services provided during the period that begins on March 1, 2020, and ends on December 30, 2020.

In response to questions regarding which employees are within the scope of this accommodation, Treasury is supplementing this guidance to clarify that public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (*e.g.*, laboratory technicians) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel.

#### ***Not substantially dedicated***

As provided in FAQ A.47, a State, local, or tribal government may also track time spent by employees related to COVID-19 and apply Fund payments on that basis but would need to do so consistently within the relevant agency or department. This means, for example, that a government could cover payroll expenses allocated on an hourly basis to employees’ time dedicated to mitigating or responding to the COVID-19 public health emergency. This result provides equitable treatment to governments that, for example, instead of having a few employees who are substantially dedicated to the public health emergency, have many employees who have a minority of their time dedicated to the public health emergency.

#### ***Covered benefits***

Payroll and benefits of a substantially dedicated employee may be covered using payments from the Fund to the extent incurred between March 1 and December 30, 2020.

Payroll includes certain hazard pay and overtime, but not workforce bonuses. As discussed in FAQ A.29, hazard pay may be covered using payments from the Fund if it is provided for performing hazardous duty or work involving physical hardship that in each case is related to COVID-19. This means that, whereas payroll and benefits of an employee who is substantially dedicated to mitigating or responding to the COVID-19 public health emergency may generally be covered in full using payments from the Fund, hazard pay specifically may only be covered to the extent it is related to COVID-19. For example, a recipient may use payments from the Fund to cover hazard pay for a police officer coming in close

contact with members of the public to enforce public health or public safety orders, but across-the-board hazard pay for all members of a police department regardless of their duties would not be able to be covered with payments from the Fund. This position reflects the statutory intent discussed above: the Fund was intended to be used to help governments address the public health emergency both by providing funds for incremental expenses (such as hazard pay related to COVID-19) and to allow governments not to have to furlough or lay off employees needed to address the public health emergency but was not intended to provide across-the-board budget support (as would be the case if hazard pay regardless of its relation to COVID-19 or workforce bonuses were permitted to be covered using payments from the Fund).

Relatedly, both hazard pay and overtime pay for employees that are not substantially dedicated may only be covered using the Fund if the hazard pay and overtime pay is for COVID-19-related duties. As discussed above, governments may allocate payroll and benefits of such employees with respect to time worked on COVID-19-related matters.

Covered benefits include, but are not limited to, the costs of all types of leave (vacation, family-related, sick, military, bereavement, sabbatical, jury duty), employee insurance (health, life, dental, vision), retirement (pensions, 401(k)), unemployment benefit plans (federal and state), workers compensation insurance, and Federal Insurance Contributions Act (FICA) taxes (which includes Social Security and Medicare taxes).

#### **Supplemental Guidance on Use of Funds to Cover Administrative Costs**

##### ***General***

Payments from the Fund are not administered as part of a traditional grant program and the provisions of the Uniform Guidance, 2 C.F.R. Part 200, that are applicable to indirect costs do not apply. Recipients may not apply their indirect costs rates to payments received from the Fund.

Recipients may, if they meet the conditions specified in the guidance for tracking time consistently across a department, use payments from the Fund to cover the portion of payroll and benefits of employees corresponding to time spent on administrative work necessary due to the COVID-19 public health emergency. (In other words, such costs would be eligible direct costs of the recipient). This includes, but is not limited to, costs related to disbursing payments from the Fund and managing new grant programs established using payments from the Fund.

As with any other costs to be covered using payments from the Fund, any such administrative costs must be incurred by December 30, 2020, with an exception for certain compliance costs as discussed below. Furthermore, as discussed in the Guidance above, as with any other cost, an administrative cost that has been or will be reimbursed under any federal program may not be covered with the Fund. For example, if an administrative cost is already being covered as a direct or indirect cost pursuant to another federal grant, the Fund may not be used to cover that cost.

##### ***Compliance costs related to the Fund***

As previously stated in FAQ B.11, recipients are permitted to use payments from the Fund to cover the expenses of an audit conducted under the Single Audit Act, subject to the limitations set forth in 2 C.F.R. § 200.425. Pursuant to that provision of the Uniform Guidance, recipients and subrecipients subject to the Single Audit Act may use payments from the Fund to cover a reasonably proportionate share of the costs of audits attributable to the Fund.



**Date:** April 27, 2021  
**Bulletin Number:** 2021-01  
**To:** All county officials subject to the Chart of accounts as prescribed by the State Auditor and Inspector  
**Regarding:** Accounting procedure for American Rescue Plan Act of 2021

The Oklahoma State Auditor and Inspector is charged with the responsibility of recommending a uniform system of bookkeeping to be used by county officials according to 74 O.S. § 214. In response to this responsibility we recommend the following accounting procedures for federal funds allotted to the county according to the American Rescue Plan Act of 2021.

- The ARPA was signed into law on March 11, 2021.
- The first distribution of ARPA funds to counties and local governments will be within 60 days of enactment. And the second distribution will be no more than 12 months after the first distribution.
- This is not a reimbursement type funding, in contrast to Coronavirus Relief Funds received in 2020.
- You will receive the funds prior to making any expenditures.
- You must keep ARPA separate from other Coronavirus Relief Funds.
- Chart of Accounts
  - Fund name: American Rescue Plan Act of 2021
  - Abbreviation: ARPA 2021
  - Fund number: 1566
  - Revenue code: 9303

*Note: the revenue code for interest earned is 9008. Be mindful of any requirements imposed by the Act regarding interest earned on these funds. It is possible that you will need authorization to utilize any interest earned on the federal funds. Specific compliance requirements for ARPA 2021 have not yet been established by the federal government.*

- Appropriate to the departments as designated by the board of county commissioners in an open meeting.
- Expenditure codes/categories (such as maintenance and operations, capital outlay, and personnel services) will depend on the designated uses as directed by the board of county commissioners in an open meeting.
- Counties will be required to submit periodic reports to the federal government as to how they are using these funds. Failure to report may result in repayment of funds to the U.S. Treasury.



ARPA 2021 funding is designated for a wide variety of pandemic related purposes. As the State Statutes are written – the county would be limited to using the funds for the same purposes counties currently are authorized to use county funds. However, SB 858 (if signed by the Governor) will allow counties to expend federal funds made available through ARPA (and similar funding) according to the permissible uses of the act (which may differ from current state statutory authority). It is mandatory for the board of county commissioners to designate by resolution, the purposes for which the federal funds will be utilized. We further recommend the board develop policies, procedures, and criteria for allotment, expenditure, and/or distribution of the federal funds. If necessary, SAI will assign additional expenditure codes in the chart of accounts.

Sincerely,



Cheryl Wilson  
County Management Services  
Oklahoma State Auditor and Inspector  
(405) 521-3449/cwilson@sai.ok.gov

**Date:** August 24, 2021  
**Bulletin Number:** 2021-03  
**To:** All county officials  
**Regarding:** American Rescue Plan Act – Expenditures

The American Rescue Plan Act has made Fiscal Recovery Funds available to those counties that choose to request the federal funds. This Federal Award is designed to offset the economic impact of COVID-19. The U.S. Department of Treasury has published the following documents to assist with the proper use of Fiscal Recovery Funds: The Interim Final Rule, Coronavirus State and Local Fiscal Recovery Funds Compliance and Reporting Guidance, and Frequently Asked Questions.

In accordance with the statutory duty to prescribe forms and procedures for proper accounting and reporting of county financial information, the Oklahoma State Auditor and Inspector's office has prescribed the following forms regarding the Federal Award:

❖ **Form ARPR-1 – Fiscal Recovery Funds Inquiry**

- If you would like assistance: use this form to request guidance from the Oklahoma State Auditor and Inspector's Office (OSAI) regarding ARPA/Fiscal Recovery Funds.
  - Auditing standards prohibit OSAI from making management decisions. It is our intent to help counties navigate the official guidance issued by the U.S. Department of Treasury.
- Please complete all the fields in section one to help us understand your question and explain how you believe the expenditure will fulfill the intended purpose of the Federal Award.
- The fields in section two are for OSAI response.
- The last section of the form is for county use. The form shall be printed, signed, and attached to the expenditure along with other documentation.

❖ **Form ARPA-2 – Fiscal Recovery Funds Expenditure Documentation**

- This form shall be kept with all ARPA expenditures to categorize and document the expenditure type.



- The requestion official or department head should complete the top section of the form and submit to the governing board for consideration.
  - The form has a dropdown box for selecting the expenditure categories as published by the U.S. Department of Treasury. If the expenditure does not fit into one of those categories, it is not allowed.
  - The governing board will review the request and determine if it complies with the intended purpose of the federal award and with the county's policy/plan regarding the federal award. The decision will be recorded on the bottom portion of the form.
- This form provides a good internal control to assure expenditures are in accordance with federal regulations and county policies. It also serves as documentation for compiling the required reports to the U.S. Department of Treasury.

These prescribed forms will help counties with documentation on expending the federal funding in accordance with the relevant guidance, streamline both the reporting and auditing of the Federal Award. Both forms are accessible on our website at [www.sai.ok.gov](http://www.sai.ok.gov).

OSAI has also developed a template that counties may use for revenue loss calculation in accordance with the act. **Please read the instructions tab before you begin.** You may access the spreadsheet here: [ARPA Resources](#).

Sincerely,



Cheryl Wilson  
County Management Services  
Oklahoma State Auditor and Inspector  
(405)521-3449 [cwilson@sai.ok.gov](mailto:cwilson@sai.ok.gov)

**Print**

OSAI Form ARPA-2 (2021)

Fiscal Recovery Funds  
Expenditure Documentation

Date

County, Oklahoma

Identify the need or risk

How does the proposed expenditure respond to the need or risk?

Expenditure Category

Expenditure: detail level

FAQ number (if applicable)

Estimated amount of expenditure

Submitted to Governing Board by

\*\*\*\*\*

Board Signatures

Date

Approved

Denied


Reason for denial: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Purchase Order number (if applicable) \_\_\_\_\_

Notes \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Attach this form to the PO along with other supporting documentation)

Fiscal Recovery Funds Inquiry

County  Date

Question (Section one)

Identify the need and/or risk

(If more space is needed, attach a written explanation)

Identify the eligible use category as provided by the U.S. Department of Treasury   
Expenditure: Detailed Level

Have you developed written policies or criteria for mitigating the identified risk/need?  Yes  No

Interim Final Rule Frequently Asked Questions number (if applicable)

Question Submitted by  Date

[Click to submit](#) (or email to arpa@sai.ok.gov)

\*\*\*\*\*  
(Section two)

Date received by OSAI  Inquiry number

OSAI Guidance

\*\*\*\*\*  
(Section three)

\* Attach this document to related expenditure(s)

Approved by the Board of County Commissioners on \_\_\_\_\_

Chairman \_\_\_\_\_

County Clerk \_\_\_\_\_