State of Arizona
1975 - 1976

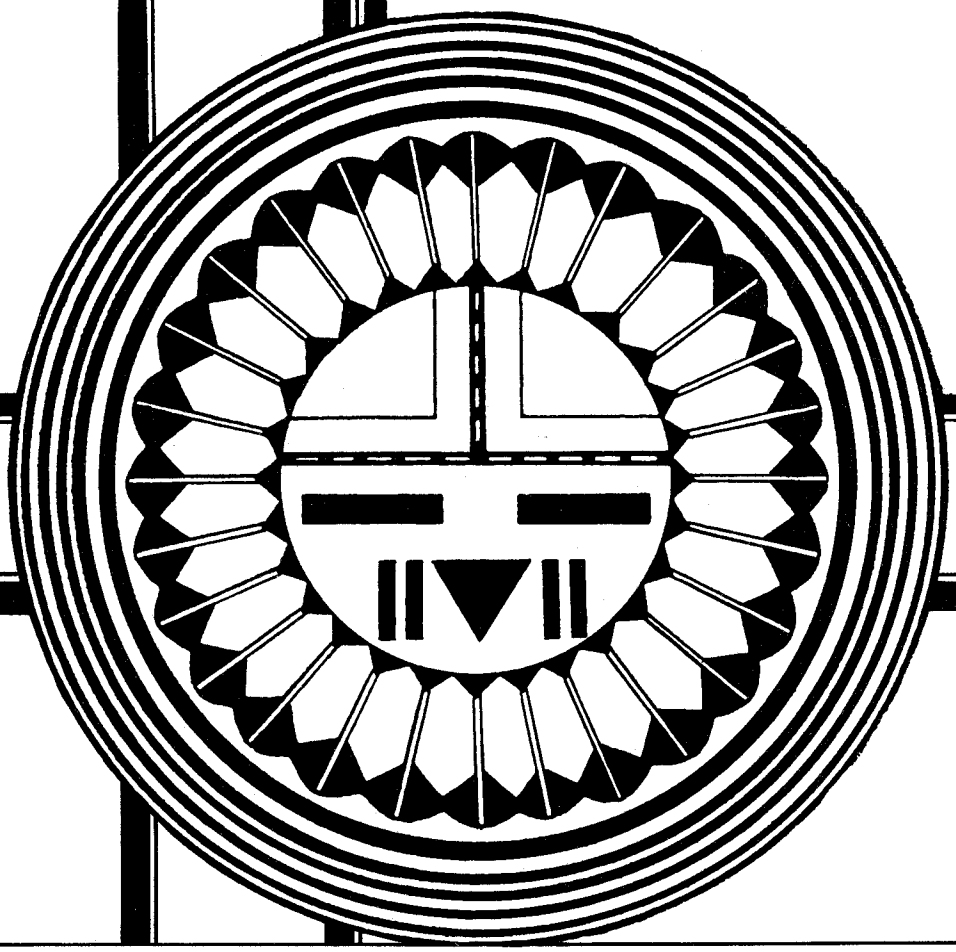
ARIZONA JOHNSON-O'MALLEY STATE EDUCATIONAL PLAN

Prepared By

Arizona Department of Education
1535 West Jefferson Street
Phoenix, Arizona 85007

Carolyn Warner, Superintendent

Terrance F. Leonard, Director
Division of Indian Education
Telephone: (602) 271-4391



July, 1975

ARIZONA JOHNSON-O'MALLEY STATE PLAN

PURPOSE: The purpose of this plan is to define an objective basis on which Johnson-O'Malley contract funds may be programmed to eligible school districts participating under the program. This program of funds will be in accord with the contract signed by the Bureau of Indian Affairs and the Arizona State Board of Education.

AUTHORITY: The Act of June 4, 1936, popularly called the Johnson-O'Malley Act. The contract authority under which funds are provided states, has been delegated by the Secretary of Interior to the Commissioner of Indian Affairs and redelegated to the Area Director. (Part 33, Title 25 Code of Federal Regulations, Bureau of Indian Affairs 33.5 General Requirements for Contracts.)

POLICY: It is the intent of this plan to be in complete harmony with (1) State laws pertaining to the education of all children and (2) Secretarial policy pertaining to the Johnson-O'Malley Act program (Part 33, Title 25, Code of Federal Regulations). All commitments under this plan are subject to funds available to the Bureau of Indian Affairs for this purpose. It is intended further that the revisions to this plan be made in harmony with the principles expressed in the March 5, 1968 letter of the Commissioner of Indian Affairs to Senator Paul Fannin of Arizona.

The special program provisions of this plan are intended to foster the closest possible involvement of the Indian patrons and local tribal leaders in the development of school programs responsive to the needs of Indian children.

NEED CRITERIA ON WHICH CONTRACT BUDGET IS BASED

I. The Bureau will provide funds in a budget and will pay an amount equal to the full per capita cost of the school attended for those children who will be boarded by the Bureau for the purpose of attending public schools.

   It is mutually understood that these dormitory children, accommodated under an emergency program, are not counted presently for P. L. 874 purposes (U. S. Office of Education Bulletin 49, revised).

   1. Prior to the 20-year expiration of the agreements made with local school districts, a joint study will be made as to the feasibility of incorporating the dormitized students within other provisions of the State Plan.

II. The Bureau will pay a share of the cost of education of children of one-fourth or more degree Indian blood, residing on Indian reservation land.

Eligible districts fall into two types: (1) Major Impact Districts, (2) Minor Impact Districts. A Major Impact District is one located on or principally on an Indian Reservation and/or has 60 percent or more of its enrollment composed of Reservations Indian children. These districts are characterized by the lack of or a small minority of resident real property taxpayers who are electors.

All other eligible districts are Minor Impact Districts and have local resident real property taxpayer control.

Major Impact Districts - Funds otherwise justified and to the extent available will be provided on the basis of the total deficit need after receipts from all other sources of revenue to which the district is entitled including (but not exclusive of) balances forward, state and county apportionments, state financial assistance, equalization funds, P. L. 874 funds, and funds raised from a local tax levy based on an average tax rate (prior year) in comparison with similar type districts in the state.

For this purpose, the proposed budget submitted by the districts which anticipate Johnson-O'Malley Act funds that exceed the prior year allotment plus funds for the percentage of increase in ADA may be reviewed by a committee appointed by the State Board of Education prior to publication. This committee will consist of a representative of the Bureau of Indian Affairs, State Indian Education Division, one member of the staff of the State Superintendent of Public Instruction AND AN INDIAN REPRESENTATIVE RECOMMENDED BY JOHNSON-O'MALLEY STEERING COMMITTEE.

Minor Impact Districts - Funds will be provided on the basis of cost to the district for the education of the eligible Indian children after crediting all outside sources of revenue and including the tax revenue derived from the taxable assets located on the reservation portion of the school district.

To compute the tax revenue, information supplied by the State Office of Appraisals will be used.

For this purpose, prior year per capita costs will be used.

III. The Bureau will reimburse the counties for a proportionate share of Teacher Retirement payments, and County apportionment costs ($17.50) which are raised from local property taxes, provided the ADA of eligible Indian children equals 3 percent or more of the total ADA of all public school children of the county.

The eligible counties will be reimbursed an amount of funds paid to the Teacher Retirement Fund and County Aid apportionment costs in proportion to the ratio of reservation district pupils to all pupils in the public schools of the county less a credit for the

taxes collected from the taxable assets on reservation lands. The ratio will be based on the ADA figures of the county.

> For this purpose, the amount of the taxes collected will be determined by the tax rate needed by the county to raise funds for Teacher Retirement and County Aid apportionment payments for all county children, multiplied by the combined taxable evaluations of the reservation districts, (prior year). In computing this aid for counties with Minor Impact Districts, only the eligible Johnson-O'Malley ADA shall be used.

In county situations where there are sizeable taxable assets within the reservation school districts and the county still has a financial problem resulting from relative higher education costs, and a lower amount of assessed evaluation behind each child in school, only one-half of the taxes collected from taxable assets on reservation lands will be used as a credit.

IV. The Bureau will provide funds in the budget for special services on a need basis for Indian pupils and for extraordinary needs related to the education of eligible Indian children as are mutually determined by the State and Bureau personnel.

1. When special services are provided in Minor Impact Districts, per capita costs on which Johnson-O'Malley payments are made will exclude these special service costs.

2. For this purpose, special services will mean generally the cost of school lunches when neither the family nor the school district can meet or absorb the cost. It is recognized that the cost of providing special teachers, unusual transportation, or other school employees may be paid from this fund.

3. Additional education programs that will upgrade the quality of education.

V. The Bureau will provide funds for the normal administrative costs necessary to carry out this program and promote the orderly adjustment of Indian children to public schools when the funds are not available from other sources. The amount will be mutually determined by the State Board of Education and the Bureau of Indian Affairs.

VI. Where an approved amalagamation of a federal and public school is in operation, the Bureau of Indian Affairs will provide the budgeted share of the cost of operating the public school that is administratively determined by the State, school district involved, and Bureau representatives.

VII. Funds may be provided to meet other needs as may be mutually determined by the State and the Bureau of Indian Affairs.

BUDGETS: The basis of the contract will be a budget submitted by the State, reflecting application of the preceding criteria.

FURTHER PROVISIONS AND DEFINITIONS

1. Eligible District - A school district having Indian reservation lands and/or educating out-of-district eligible Indian children. As an exception due to temporary large impacts of migrant Indian children, a district is eligible to participate when 3 percent of the total ADA of the school district is compsed of migrant children whose permanent residence is on an Arizona Indian reservation.

2. Local Tax Effort - (a) To qualify, Major Impact Districts must levy an average tax rate in comparison with similar type school districts in the State as grouped for P. L. 874 purposes. (b) Since there are so few districts in the category of elementary districts teaching high school subjects, to qualify this rate must equal or exceed that of the average for elementary districts in the State as grouped for P. L. 874 purposes. (The tax rate is the District tax rate as used on line 74 of the annual report of the State Superintendent of Public Instruction).

3. Eligible Indian Child - One-fourth or more degree Indian blood and whose parents reside on Arizona Indian Reservation lands.

4. Residence - The residence of an Indian child is to be interpreted by districts in the same way that residence is generally interpreted for non-Indian children attending a public school under the same circumstances.

5. Average Daily Attendance - Is the actual ADA for the first six months of the current year in the computations involving funds for non-budget review districts.

6. Indian Education Records - A participating school district must submit the following to the Indian Education Division of the State Department of Public Instruction.

   (a) An application to participate in the Johnson-O'Malley fund on an application form provided by the Division of Indian Education on or before the date designated on the form.

(b) Enrollment card (in quadruplicate) of each eligible Indian child enrolled each year. Record of non-eligible Indian children not required.

(c) Average Daily Attendance in keeping with Item 5.

(d) Number of eligible Indian 8th grade and 12th grade graduates each year.

(e) Report to the Division of Indian Education total enrollment of Indian students by grade and age in all Johnson-O'Malley participating schools. (kindergarten through grade 12).

(f) Report number of dropouts and transfers by grade and age, including reason for leaving school.

(g) Total school enrollment including Indian and non-Indian students (last column of State Summary Report).

(h) A State Summary Report form will be supplied to the Johnson-O'Malley schools for reporting the enrollment data.

7. Relating Children to Proper School Districts - The State Department of Education will make every effort to relate Indian children to proper school districts in keeping with Arizona School Laws.

8. Unused Funds - As funds provided the State are partially based on best available estimates, unused funds in application of this plan will be carried forward as a credit to the subsequent year's contract.

9. Changes in this Agreement - This Plan may be altered or amended by mutual consent of signed parties. Changes in either State or Federal law pertaining to aids in financing public education will be cause to alter this Plan.

10. JOHNSON-O'MALLEY STEERING COMMITTEE - REPRESENTATIVE COMMITTEE WITH ONE MEMBER APPOINTED BY EACH TRIBE IN ARIZONA.

Arizona State Board of Education

Bureau of Indian Affairs

4-4-73
(Date)

APR 10 1973
(Date)

(Effective July 1, 1969) (Amended as of April 10, 1973)

CAROLYN WARNER
SUPERINTENDENT

Arizona
Department of Education
1535 WEST JEFFERSON
PHOENIX, ARIZONA 85007
271-4361

July 22, 1975

To Whom It May Concern:

I am extremely pleased to present the new 1975-1976 Johnson-O'Malley State Educational Plan to the people and Indian students of the State of Arizona.

Our certification of this Arizona Johnson-O'Malley State Educational Plan marks one of the most significant achievements of the Department of Education in providing for the special educational needs of the Indian children within our State.

Nearly three years ago, our Division of Indian Education, under the direction of Mr. Terrance F. Leonard, was given the responsibility of revising the JOM State Plan by involving--to the greatest extent possible--all affected agencies, departments, school boards, Indian tribes and communities, parents, students, and the general public. This final document shall stand as a monument to the efforts of all concerned for and on behalf of all Indian children.

We are confident that the implementation of this document will initiate increased friendships and unity within educational communities to facilitate the intent of the Johnson-O'Malley Program and our Indian parents.

Sincerely,

Carolyn Warner

Mrs. Ronald H. Warner
Superintendent

Hl/sjm/03/7.31

STATE OF ARIZONA

1975-1976

ARIZONA JOHNSON-O'MALLEY STATE EDUCATIONAL PLAN

Authorized Under
The Johnson-O'Malley Act of 1934, as amended
June 4, 1936, P.L. 73-167

Prepared By

Arizona Department of Education
1535 West Jefferson Street
Phoenix, Arizona 85007

Carolyn Warner
Superintendent

Terrance F. Leonard, Director
Division of Indian Education
Telephone: 602-271-4391

Approved by the
Arizona State Board of Education
on
May 27, 1975

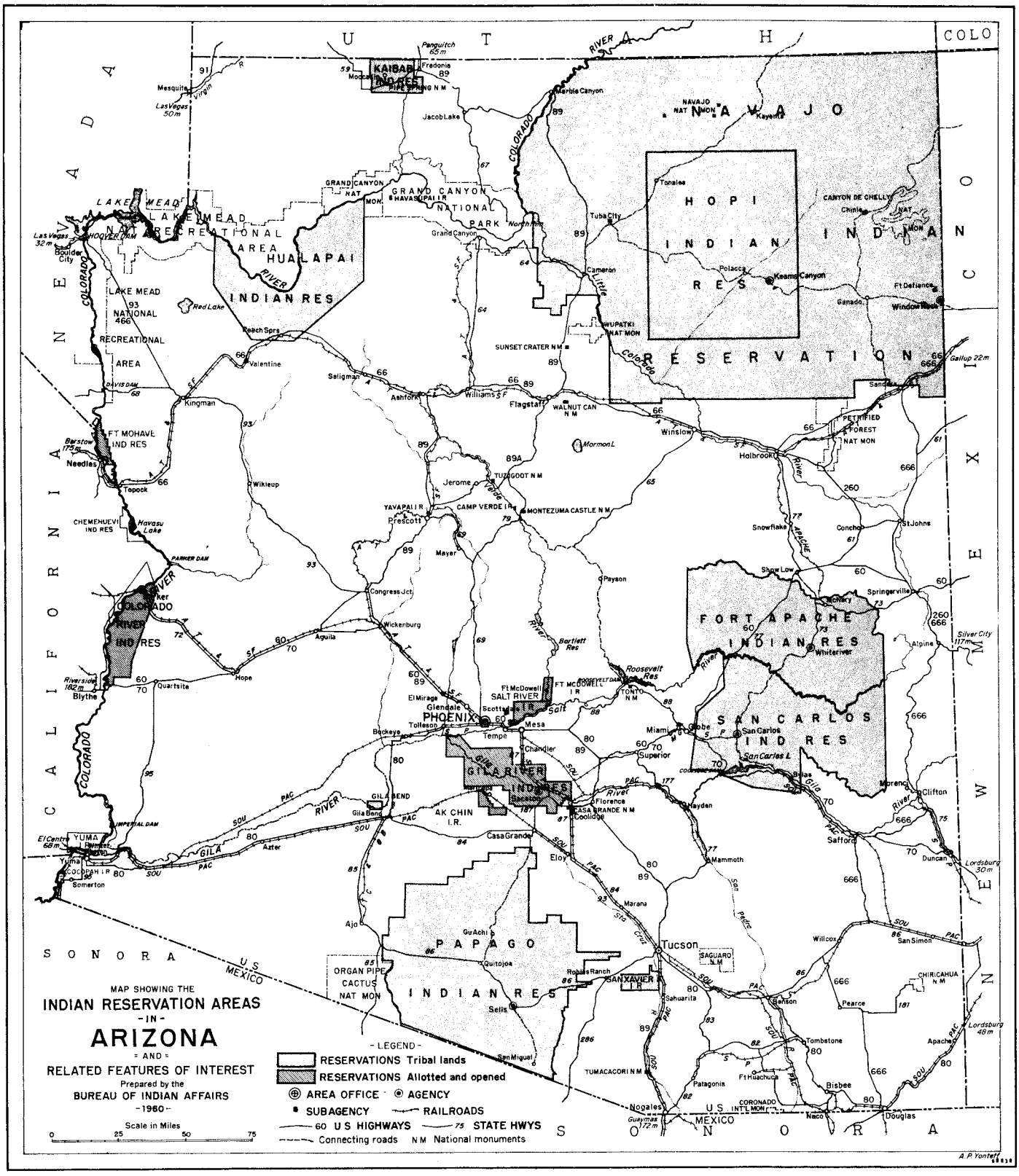

MAP SHOWING THE
INDIAN RESERVATION AREAS
-IN-
ARIZONA
= AND =
RELATED FEATURES OF INTEREST
Prepared by the
BUREAU OF INDIAN AFFAIRS
-1960-
Scale in Miles
0 25 50 75
- LEGEND -
RESERVATIONS Tribal lands
RESERVATIONS Allotted and opened
AREA OFFICE
AGENCY
SUBAGENCY
RAILROADS
60 U S HIGHWAYS
75 STATE HWYS
Connecting roads
NM National monuments
NAVAJO
HOPI INDIAN RES
RESERVATION
FORT APACHE INDIAN RES
SAN CARLOS IND RES
PAPAGO INDIAN RES
HUALAPAI INDIAN RES
KAIBAB IND RES
GILA RIVER INDIAN RES
SALT RIVER
COCOPAH I R
YAVAPAI I R
CHEMEHUEVI IND RES
FT MOHAVE IND RES
COLORADO RIVER IND RES
LAKE MEAD NAT RECREATIONAL AREA
GRAND CANYON NATIONAL PARK
ORGAN PIPE CACTUS NAT MON
SAGUARO N M
CHIRICAHUA N M
TUMACACORI N M
CORONADO INT'L MON
PETRIFIED FOREST NAT MON
WUPATKI NAT MON
SUNSET CRATER N M
WALNUT CAN N M
MONTEZUMA CASTLE N M
TUZIGOOT N M
CASA GRANDE N M
TONTO N M
ROOSEVELT DAM
HOOVER DAM
PARKER DAM
IMPERIAL DAM
DAVIS DAM
SAN XAVIER I R
GILA BEND
AK CHIN I.R.
U S MEXICO
SONORA
NEVADA
UTAH
COLO
ARIZONA
NEW MEXICO
CALIFORNIA
Phoenix
Tucson
Flagstaff
Yuma
Prescott
Kingman
Holbrook
Winslow
Globe
Nogales
Douglas
Bisbee
Tombstone
Safford
Clifton
Morenci
Show Low
Springerville
Whiteriver
Sanders
Gallup 22m
Las Vegas 32m
Las Vegas 50m
Panguitch 65m
Silver City 117m
Lordsburg 30m
Lordsburg 48m
Guaymas 172m
El Centro 68m
Riverside 182m
Barstow 175m
A.P. Yontef

TABLE OF CONTENTS

	Page
I. PURPOSE	1
II. AUTHORITY	1
III. POLICY	2
IV. PROGRAMS AND SERVICES	4
A. Supplemental	4
B. Operational Expenditures	7
C. Special Services	8
V. ARIZONA INDIAN EDUCATION ASSOCIATION (JOHNSON-O'MALLEY INDIAN EDUCATION COMMITTEE)	9
VI. STATE ADMINISTRATION AND MANAGEMENT	9
VII. GENERAL PROVISIONS	10
VIII. DEFINITIONS	12
IX. CERTIFICATION	13
X. APPENDIXES	15
Application for Johnson-O'Malley Participation	17
The Johnson-O'Malley Act (1934)	18
Johnson-O'Malley Regulations	19
Arizona Johnson-O'Malley Program	23
Joint Exercise of Powers	25
Federal Grants for Educational Purposes	27
Education of Indians in State Schools	29
Constitution and Bylaws of the Arizona Indian Education Association, State of Arizona	31
Basic Requirements for Public Schools	37
Special Services Letter (Sample)	45
Intergovernmental Agreement (Sample)	47
Chart of Accounts	

1975-1976

ARIZONA JOHNSON-O'MALLEY STATE EDUCATIONAL PLAN

I. PURPOSE

A. To provide a **comprehensive plan** for the 1975-1976 school year that will enhance the educational opportunities of and meet the special needs of eligible Indian children, and, to assure programmatic and fiscal accountability in (1) supplemental programs and special services, (2) parental participation, (3) operational expenditures, and (4) administrative management.

B. To prescribe the procedures by which contract funds will be programmed to eligible public school districts participating in the Johnson-O'Malley Program and educating eligible Indian children, **or**, to one or more Arizona Indian Tribes under the provisions of the Intergovernmental Agreement.

C. To provide and foster the intent of the Congress of the United States to assure quantity and quality educational opportunities, and **parental participation** in the development of services and educational programs that are responsive to the special needs of Indian children.

D. To provide **interim guidelines** for the implementation of the Johnson-O'Malley Program and regulations within the State of Arizona for the benefit of eligible Indian children, Indian communities, and eligible public school districts for the 1975-1976 school year.

II. AUTHORITY

A. The Johnson-O'Malley Act of April 16, 1934, (48 Stat. 596) as amended June 4, 1936, (49 Stat. 1458, 25 U.S.C. 452-456).

B. 25 CFR Part 33 — Financial Assistance to Meet Special Educational Needs of Indian Children (September 20, 1974).

C. Arizona Revised Statutes, Title 15—Education, § 15-1161, § 15-1141, and § 11-951 to 954.

D. Policies (Rules) — Arizona State Board of Education.

E. 41 CFR — Public Contracts and Property Management.

III. POLICY

A. The provisions of the Arizona Johnson-O'Malley State Educational Plan **shall be executed** in accordance with (1) state laws applicable to the education of all children, (2) secretarial policies, and (3) bona fide contracts.

B. All commitments and distribution of contract funds under this plan are **subject to funds made available to the Bureau of Indian Affairs.** Said funds shall be expended **for the benefit of eligible Indian students** and approved on a project basis with separate fiscal accountability. It shall be understood that the expenditures by the Indian Education Committee made in support of programs under this plan shall be for the benefit of eligible Indian children.

C. Appropriations authorized under P.L. 73-167 (Johnson-O'Malley Act) **shall supplement, not supplant, State and local funds,** use of said funds shall not result in a decrease of State, local, or Federal funds, and **in no instance shall these funds be used as payment for capital outlay or debt retirement expenses.**

D. Parental Participation

1. In accordance with 25 CFR Part 33, supplementary programs **shall require** the establishment of an Indian Education Committee **composed of parents of Indian children being served** and exercise all authorities granted thereto by the Johnson-O'Malley Act. Said committee shall be nominated, selected, and served by procedures determined by the Indian community affected and delineated in the Constitution and Bylaws of each committee.

2. For purposes of this plan, where an elected public school board is composed of a majority of Indian people and obtains the **written concurrence of the affected Indian community**, said board may serve as the local Indian Education Committee, provided, that such concurrence shall not limit the continuing participation of parents of Indian children being served, and members of the Indian Committee affected. In such instances, the elected public school board may establish a **working subcommittee** for supplementary programs composed of parents of children being served, or such other committees authorized under this part.

3. Where a local school board *is not composed* of a majority of Indian people, the parents of Indian children enrolled shall elect a local committee (Indian Education Committee) from their members and shall have authority to approve or disapprove and implement supplementary programs under any such contract(s) for this purpose at the local level, **provided**, that implementation of any such program shall be in compliance with Federal, State, and local laws and regulations applicable to such programs.

4. Whenever a local Indian Committee or Committees established pursuant to Section 305 of the Act of June 23, 1972 (Title IV) or an Indian Advisory School Board or Boards established pursuant to P.L. 93-638, January 4, 1975, exists in such school district, **such committee or board may**, in the discretion of the affected district or tribal governing body or bodies, be utilized as the Indian Education Committee.

5. When a supplementary program or project is administered by a public school district and contains provisions for **travel** by the Indian Education Committee the rates and procedures applicable to the public school district shall be utilized.

6. Whenever an Indian Education Committee, established under the authority of the Johnson-O'Malley Act and the provisions of this plan is confronted by an **impasse** on program negotiations or is constrained in the exercise of its duties, the Department of Education, Division of Indian Education and the duly authorized representative of the Secretary of Interior may be requested to mediate or negotiate such proceedings and offer recommendations in the best interests of the students being served.

7. Whenever an eligible public school district fails to request funding under the supplementary program or project provisions of this plan, then, the Division of Indian Education **may refund** the entitlement monies for the affected school district to the applicable area office to allow a direct contract with the affected Indian tribe and the Bureau of Indian Affairs.

E. This plan shall be amended by **mutual consent of the signed parties** as a result of changes in either State or Federal law or regulations applicable to P.L. 73-167 and financial aid for public education.

F. Funds for (1) **supplemental programs** shall be expended by **line item** for purposes authorized by the Indian Education Committee and the affected district under the provisions of A.R.S. § 15-1141 or A.R.S. § 11-952, and (2) **special service projects** as approved by the **mutual consent** of contracting parties shall be expended by line item for extraordinary or exceptional circumstances.

G. All programs or projects funded under this plan shall be open for **visitations and inspection** by the contractor or a duly authorized representative of the Secretary of the Interior or members of the Indian Education Committee to monitor, evaluate, and **audit** program effectiveness and the financial expenditures.

H. Contract funds for operational expenditures shall be based on an **authorized State Budget request** for financial aid and **budget formats** of each participating school district or other approved budgets for supplement programs or special services.

I. School districts receiving funds under P.L. 73-167 shall provide educational opportunities to all Indian children within that school district on the same terms and under the same conditions that apply to all other students, **and shall insure that Indian children receive all aid from all sources which they would be entitled to receive.** In no instance shall there be discrimination against Indians or schools enrolling such Indians, and as applicable, the rules and regulations pertaining to student rights and due process (25 CFR Part 35) shall be recognized and maintained.

J. All programs and distribution of contract funds under this plan shall be administered through the Arizona State Department of Education, **Division of Indian Education**, who shall provide management and technical assistance, monitoring, and evaluation, and conduct fiscal audits. Said audits shall be conducted at a minimum of one every two years as delineated by the U. S. Office of Education, or at such times as required by the Department of Interior.

K. Funds for supplemental programs may be expended for personnel salaries which are reimbursable payments to the district fund of an affected district of employment.

L. All supplementary programs or projects shall provide an **opportunity and consideration for the employment of members of the affected Indian community.** This provision may be waived by the Indian Education Committee, provided that, all supplementary programs shall utilize best available talents and resources including persons from the Indian communities and shall be coordinated to build upon and support the heritage, traditions, and life styles of the Indian community being served.

M. **Unused funds** in the application of this plan for operational expenditures and supplementary programs may be carried forward to the succeeding fiscal years' program, **or** as a credit to the subsequent years' contract, **provided**, that all funds not expended, obligated, or used for the purposes of this plan or unlawfully expended shall be returned to the Department of Education within the last quarter of contract period. **Unlawful expenditures** are any expenditures made in a manner other than as directed by the State Board of Education or as provided by the Federal grant or contract, and, that the amounts so determined shall be refunded to the Department of Education. In all cases, unused funds may be returned to the applicable Area Office (BIA) or credited to the subsequent years' contract. Said **funds may be obligated for summer programs if such was part of the original proposal(s).**

N. **Budgets** for operational and supplementary programs **may be adjusted** within the contract period to an amount that will be not more than 10 percent of an increase or decrease of the total approved program funding.

IV. PROGRAMS AND SERVICES

A. Supplemental

1. Supplementary programs or projects are those which shall be **designed to meet the special needs of eligible Indian children**, from early childhood through grade 12, and to create and enhance educational opportunities as provided by this part and in compliance with applicable Federal, State, and local laws and regulations, or such other programs or projects designed **to increase proficiency** in an educational standard.

2. Supplementary funds may be an **entitlement** to an eligible public school district estimated in the following manner:

   a. based entirely on the **approved supplemental program or project** submitted by an eligible public school district and the Indian Education Committee and designed to meet the special needs of all or a portion of the eligible Indian student enrollment, **or,**

   b. **per capita payments based on the state average per pupil expenditure** factor times the number of eligible Indian students enrolled at the close of the second school month when sufficient funds are allocated to the Area Office (BIA); **or,**

c. **per capita payments** based on the product obtained from the division of the total available funds by the number of eligible Indian students enrolled at the close of the second school month times a **weighted factor** of 1.0 for elementary students and 1.5 for high school students, or, such other weighted factors as mutually determined by the State and Bureau personnel; **or,**

d. **in a manner determined by the applicable Area Office** (BIA). Said entitlements will be the estimated base from which supplementary programs or projects can be designed, developed, and implemented with allowances being made for reasonable costs to be incurred by the local Indian Education Committee. Also, funds may be used to supplement other supplementary programs; i.e., the Indian Education Act (P.L. 92-318, Title IV), and State Bilingual Programs.

3. ***To receive funding, a supplementary program or project proposals must establish the following:***

   a. Eligible Indian Students
   b. Indian Education Committee
   c. Needs Assessment
   d. Goals
   e. Objectives
   f. Activities
   g. Evaluation
   h. Monitoring System
   i. Calendar of Events
   j. Dissemination
   k. Budget (line items)
   l. Assurances (Indian Education Committee certified approvals)

4. Said programs or projects may be developed through various phases of planning, design, and implementation **in open consultation with parents of Indian children being served**, and secondary Indian students (where applicable) and, with the full understanding that the Indian Education Committee shall have full veto power over all supplemental programs and expenditures thereof, provided, that **compliances to A.R.S. § 15-1141** are maintained.

5. For purposes of any contract executed between the Arizona Department of Education and the Bureau of Indian Affairs for Supplementary or Operational funding, the **Division of Indian Education** shall be the authorized recipient of program requirements; i.e., proposals, budgets, constitution and bylaws, evaluation and monitoring reports, and fiscal data.

6. Funds under this part may be **programmed to one or more Arizona Indian Tribes** through the Intergovernmental Agreement which shall specify the following: (A.R.S. § 11-952 to 954)

   a. Duration
   b. Purpose
   c. Manner of financing and the establishing and maintaining a budget.
   d. Permissible methods to be employed in accomplishing the partial or complete termination of the agreement and for disposing property.
   e. Other necessary and proper matters.

7. Program expenditures may also include the instructional and supportive services identified under the provisions of the **Indian Education Act of 1972, provided that such expenditures will not supplant any funds under such Act**, and that such programs are in addition to or complementary to the basic educational programs offered by the affected school district which may be **operated on its premises or within the school district boundaries, or at such other facilities maintained** by a Tribal Government, Indian Corporation, or the Bureau of Indian Affairs, adequately facilitated to accommodate said programs.

8. All school districts receiving funds under this part may provide members of the Indian Education Committee access to **nonconfidential records** concerning students served by the Johnson-O'Malley program, provided that written approvals are given by parents of students being served, and in compliance with Federal laws applicable to the Freedom of Information and the Invasion of Personal Privacy Acts. (5 U.S.C. 552 P.L. 93-502, 88 Stat. 1561).

9. Supplementary programs designed to extend the classroom participation of eligible Indian students beyond the school premises and during normal school hours shall adhere to **State compulsory school attendance laws.**

10. Supplementary program expenditures **may** include the following: (a) personnel salaries, bus drivers, and specialists; (b) transportation for out of classroom activities and special events; (c) Indian cultural or heritage studies; (d) Indian Education Committee expenses in performance of duties; (e) conference, workshop, and seminar fees incurred by the Indian Education Committee and program personnel with preference given to students; (f) special services or equipment for physically handicapped and mentally retarded children; (g) textbooks or references necessitated by the programs or projects; (h) in-service training costs by the Indian Education Committee and program personnel; (i) consultant fees necessitated by the program or project which benefits shall result in proficiency or effectiveness of goals and objectives; (j) equipment and supplies directly related to the program or project or those which will benefit students being served; (k) publication costs of the program or project; (l) parental costs; (m) summer school or summer work-study programs; (n) such other costs incurred for the implementation of supplementary programs or projects and as approved by the Indian Education Committee.

11. **Parental costs** are considered to be as an **optional** expenditure in a supplementary program or project, which may include the following:

    a. activity and other related fees
    b. school supplies—general
    c. school supplies; i.e., home economics, industrial arts, agriculture, lab, etc.
    d. physical education—uniforms and shoes
    e. athletic equipment
    f. personal clothing
    g. medical and health services or treatments not provided by the Indian Health Service
    h. school lunches—excess costs
    i. band instruments—rent or purchase
    j. class rings
    k. yearbooks, graduation pictures
    l. graduation announcements
    m. cap and gown rental—graduation
    n. personal and travel expenses—includes students
    o. other costs normally borne by the parents.

    It shall be understood that parental cost expenditures may be made to **benefit all or a portion** of the Indian student enrollment, provided that such is **made available to all** eligible students being served and as approved by the Indian Education Committee.

B. Operational Expenditures

1. Programmatic expenditures made **in support of operational costs** incurred by eligible and participating public school districts educating eligible Indian children **to meet educational standards or requirements established by the State Board of Education.**

2. **To be eligible** for operational expenditure funding or consideration a school district must establish all of the following:

    a. That there exists at least **70 percent or more** of eligible Indian children within the school district or within any particular school served.

    b. **Utilized all other sources of financial aid or revenues** to which the district is entitled, including all forms of State aid, P.L. 81-874 funds, balances forward, and funds raised from a local tax levy based on the qualifying Johnson-O'Malley rate established by the Arizona Department of Education.

    c. To qualify, the district must have made a **reasonable tax effort** with a mill levy in support of educational programs at least equal to the State average, being the rate not less than the average levied by all similar districts in the State during the previous year, **excluding special levies and bonded indebtedness.** The average tax rate is to be developed separately for elementary districts and high school districts which will be a simple average of tax rates as used in the annual report of the Department of Instruction.

d. That it cannot satisfy the minimum State standards or requirements in the absence of such funds.

3. Funds shall be used for operational expenditures to provide **educational services and opportunities** in accordance with the minimum State Educational Standards (requirements established by the State Board of Education pursuant to A.R.S. Title 15—Education), with fiscal accountability under the **adopted chart of accounts.** Operational funds may also be used to reduce district fund salary expenditures for supplementary programs. (See page 4, item K)

4. Funds **may be distributed** to meet operational support in the following manner and subject to available funds:

   a. Payments to meet the **excess cost** of the basic educational requirements in operational expenditures; or,

   b. **per capita payments** based on **state average per pupil expenditures** of the previous fiscal year times the number of eligible students enrolled (as reported at the end of the second school month); or,

   c. per capita payments based on the number of eligible students times a **weighted factor** computed separately for elementary and high school districts times the net amount of contract funds available; or,

   d. Under such other terms or conditions as determined by the applicable Area Office (BIA).

   e. The distribution schedule as **mutually agreed** to by representatives of the contracting parties shall be applicable to all participating school districts during the contract year, and in, the event that additional funds are made available a **proration** shall occur unless specifically earmarked and the contract modified to reflect the additional allocation distribution.

C. Special Services

1. Special services which may be provided by the Department of Education, Division of Indian Education for **special and extraordinary needs** or **circumstances**, and **emergency services** that may be provided to a school district, or Indian child as a result of an emergency situation, or such services that may result in supplementary programs or projects.

2. Said services may be provided through the Arizona Indian Education Association (Johnson-O'Malley Indian Education Committee) which at their discretion may be made available to an Indian tribe, or public school districts to **enhance or enrich the educational opportunities** and upgrade the quality of education for Indian children.

3. Funds for this purpose may be made available as a line item in the operational budget of the Division of Indian Education, provided, that **distribution or expenditures thereof be concurred by the affected contracting officers representative (BIA) and the Arizona Indian Education Association (JOM).** The amount of said funds may be mutually agreed upon by the State and Bureau personnel, and the Arizona Indian Education Association (JOM).

4. Funds under this part may be **utilized by the Arizona Indian Education Association** (Johnson-O'Malley Indian Education Committee) for in-service training or to provide training sessions to other applicable Johnson-O'Malley Indian Education Committees, or, to participate in statewide workshops, conferences, or seminars applicable to the Johnson-O'Malley programs (out of state participations will be subject to funds available).

5. Separate fiscal accounting for all special services shall be maintained through a function of the operational budget of the Division of Indian Education with expenditures thereof coordinated with the goals, objectives, and activities of the Division.

V. ARIZONA INDIAN EDUCATION ASSOCIATION (JOHNSON-O'MALLEY INDIAN EDUCATION COMMITTEE)

A. All Indian representative committee composed of one member and one alternate nominated and elected by procedures determined by each Arizona Indian Tribe or Tribal Government and composed of the following:

AK-Chin	Havasupai
Camp Verde	Hopi
Cocopah	Hualapai
Colorado River	Kaibab-Paiute
Fort Apache	Papago
Fort McDowell	Payson
Fort Mohave	Salt River
Fort Yuma	San Carlos
Gila River	Yavapai

B. For purposes of this plan, said committee **shall serve in the liaison capacity** to the Arizona State Board of Education, Department of Education, and the Bureau of Indian Affairs and may serve and operate under the terms and conditions outlined in the Constitution and Bylaws established by the committee for the benefit of Indian children.

C. Additional functions and responsibilities of the committee **may at its option be exercised**, provided, that such are in accordance with the applicable State, Federal, and local laws or regulations, and the provisions of this plan.

D. The **Arizona State Board of Education** may in the performance of its duties designate the committee to undertake special activities for the benefit of Indian children and the Indian communities.

VI. STATE ADMINISTRATION AND MANAGEMENT

A. The Bureau will provide funds for the **administration and management costs** to carry out the Johnson-O'Malley Program and the intents of the Johnson-O'Malley State Educational Plan, and to perform such monitoring, evaluation, fiscal audit, and technical assistance to assure compliances of program and contract requirements.

B. The Arizona Department of Education, Division of Indian Education, shall be **authorized by the State Board of Education** to be responsible for the administration and management of all contracts executed under the authority of the Johnson-O'Malley Act and shall perform such other functions as required or delegated by the **Superintendent of Public Instruction.**

C. Funds shall be expended for the **operation** of the Division of Indian Education in the performance of duties required by contract provisions, policies of the State Board of Education, and the Superintendent of Public Instruction. The amount shall be mutually determined by the State Board of Education and the Bureau of Indian Affairs. **Unused funds** may be carried forward to the succeeding fiscal year or refunded to the applicable Area Office (BIA).

D. The Division of Indian Education shall be **staffed** by an adequate staff to carry out the provisions of the State Plan and contractual agreements.

E. It shall be agreed and mutually understood that the **functions and responsibilities** of the Division of Indian Education may be performed in conjunction with other State, Federal, or local programs applicable to the educational and special needs of Indian children and the Indian communities. **Activities** will be planned, designed, and implemented to be responsive to the needs of public school districts educating eligible Indian children, the Indian communities, and, upon request, informational services to the general public.

VII. GENERAL PROVISIONS

A. Public school districts educating eligible Indian children eligible for **both** operational expenditures and supplemental programs hereinafter will be denoted as **Major Impact School Districts.**

B. Public school districts educating eligible Indian children eligible for or receiving Johnson-O'Malley supplementary funds will be denoted as **Minor Impact School Districts.**

C. **Arizona Indian Tribes**, as denoted by the Arizona Commission of Indian Affairs, will be eligible to receive Johnson-O'Malley supplementary funds under the provisions of the **Intergovernmental Agreement** and funds available under this plan.

D. All public school districts and Indian tribes receiving funds under this plan shall comply with **Title VI of the Civil Rights Act.** "No person in the United States shall, on the ground of race, color, or national origin be excluded from participation in, be denied the benefits of, or be subject to discrimination under any program or activity receiving Federal financial assistance."

E. Negotiations for and the execution of annual contracts under this plan shall be made prior to July 1st of each year for the school year in which funds are sought.

F. The implementation of this plan shall commence on July 1, 1975 and expire on June 30, 1976, and thereafter said plan will be subject to amendments as a result of changes in either State or Federal laws or regulations.

G. In the **absence of Federal regulations**, the State Board of Education shall determine the purpose and methods of expenditure and shall be the chief educational authority for the administration and supervision of the expenditure of Federal appropriations. (A.R.S. § 15-1141)

H. Pursuant to 25 CFR Part 33, the applicable Area Director, Bureau of Indian Affairs at his discretion may authorize **exceptions** to the State Board of Education on the distribution of contract funds based upon the special cultural, linguistic, social, educational needs of the communities involved, or other factors.

I. Indian Education Records

1. The Division of Indian Education shall prepare, distribute, and receive all applicable applications, records, formats, and program information.

2. All eligible public school districts or Indian tribes shall submit an **application to participate** in the Johnson-O'Malley Program as provided by this plan and subject to available funds for supplementary or operational programs.

3. **The affected public school district and the applicable Indian Education Committee shall certify the eligible Indian student enrollment report.** A copy of such certification together with the names of the individual students shall maintain at the local district office. Said certification of the total eligible Indian enrollment at the **close of the second school month** shall be submitted to the Division of Indian Education. For purposes of this part, the format of the individual student identification required by P.L. 81-874 may be utilized.

4. Annual Report—all participating public school districts shall submit the following information **on or before** July 30 of each year.

   a. Number of eligible Indian eighth grade and twelfth grade graduates each year.

   b. Report to the Division of Indian Education total enrollment of Indian students by grade and age in the Johnson-O'Malley participating schools (kindergarten through grade 12).

   c. Report number of dropouts and transfers by grade and age, including reason for leaving school.

   d. Total school enrollment including Indian and non-Indian students (last column of State Summary Report).

   e. A State Summary Report form will be supplied to the Johnson-O'Malley schools for reporting the enrollment data.

   f. Such other reports or data as required by the contract provisions.

VIII. DEFINITIONS

"**Eligible Indian Child**" means an individual 1/4 or more degree of Indian blood and a member of a tribe, band or other organized group of Indians, including Alaska Natives, which is recognized by the Secretary of Interior as being eligible for Bureau of Indian Affairs services.

"**Residence**" means the residence of an Indian child is to be interpreted by districts in the same way that residence is generally interpreted for non-Indian children attending a public school under the same circumstances.

"Johnson-O'Malley Act" means the Act of April 16, 1934 (48 Stat. 596) as amended by the Act of June 4, 1936 (49 Stat. 1458, 25 U.S.C. 452-456).

"Secretary" means the Secretary of the Interior.

"Commissioner" means the Commissioner, Bureau of Indian Affairs.

"Area Director" means the administrative officer in charge of a Bureau of Indian Affairs Area Office.

"State" means a State of the United States of America or any political subdivision thereof.

"School District" means the local unit of school administration as defined by the laws of the State in which it is located.

"Indian Corporation" means an Indian controlled corporation chartered under State law, Federal law, or under Tribal authority.

"Indian Education Committee" means a group composed of and selected by Indian parents pursuant to the provisions of this plan.

"Educational Plan" means a comprehensive plan for the programmatic and fiscal services of and accountability by a contractor for the education of eligible Indian students.

"Supplemental Programs" means those programs which are designed to meet the special needs of Indian students that may result from the socio-economic conditions of the parents, or from cultural and language differences, or other factors. Funds for such programs shall supplement, and not supplant, funds received from any other source.

"Operation Expenditures" means those expenditures made in support of basic school operational costs in order to meet educational standards established by the State.

"Supplies" means those nonequipment items of tangible personal property which are consumed in use or which may not reasonably be expected to last longer than one year.

IX. CERTIFICATION

In witness whereof, the State of Arizona, State Board of Education, and the Bureau of Indian Affairs, having mutually agreed to the intents and provisions of the Arizona Johnson-O'Malley State Educational Plan have hereunto set their hands and seals of approval.

State of Arizona:

Date: 7/22/75
Superintendent of Public Instruction

Bureau of Indian Affairs:

Date: 7/22/75
Director, Phoenix Area Office

Date: 7/22/75
Arizona Indian Education Association (JOM)

APPLICATION FOR JOHNSON-O'MALLEY PARTICIPATION
1975-1976
STATE OF ARIZONA
ARIZONA DEPARTMENT OF EDUCATION
DIVISION OF INDIAN EDUCATION

I. Authority:

A.R.S. § 15-1161.

A. The state board of education may enter into contracts with the Department of the Interior for the welfare and education of Indians in public schools or the state, in accordance with the Act of Congress approved April 16, 1934, as amended by the Act of June 4, 1936. The board shall administer the expenditure of federal funds provided under such contracts.

B. No contract as provided for in subsection A shall be binding on the school district affected until it is approved by the district board of trustees.

Arizona Johnson-O'Malley State Educational Plan (VII, I, 2)

All eligible public school districts or Indian tribes shall submit an application to participate in the Johnson-O'Malley program as provided by this plan and subject to available funds for supplementary and/or operational programs.

II. Approval:

The board of education/trustees of _____
(School District)
does hereby execute this application to participate in the Arizona Johnson-O'Malley Program for the 1975-1976 school year, subject to funds being made available for this purpose. Said execution does further approve the above-mentioned **Arizona Johnson-O'Malley State Educational Plan** and authorizes the Arizona State Board of Education to enter into a contract with the U.S. Department of the Interior pursuant to **A.R.S. § 15-1161.A** incorporating the provisions of that plan which authorization constitutes the approval of such contract(s) required by **A.R.S. § 15-1161.B.**

_____ is hereby authorized to represent the district and receive funds under this program.

The forgoing action was taken at a legally convened meeting of the Board and found in the minutes _____ (in accordance with A.R.S. § 15-1161.B).
(Date)

_____
Clerk of Board Date

Certified by:

_____
Chairman, Indian Education Committee Date

(Please send one completed application to Mr. Terrance F. Leonard, Director, Division of Indian Education, Arizona Department of Education, 1535 West Jefferson Street, Phoenix, AZ 85007.)

THE JOHNSON-O'MALLEY ACT (1934)

P.L. 73-167 Act of April 16, 1934

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, that the Secretary of the Interior is hereby authorized, in his discretion, to enter into a contract or contracts with any state or territory having legal authority so to do, for the education, medical attention, agricultural assistance, and social welfare, including relief of distress, of Indians in such state or territory, through the qualified agencies of such state or territory, and to expend under such contract or contracts monies appropriated by Congress for the education, medical attention, agricultural assistance, and social welfare, including relief of distress, of Indians in such state.

Section 2

That the Secretary of the Interior, in making any contract herein authorized with any state or territory, may permit existing school buildings, hospitals, and other facilities, and — all equipment therein or appertaining thereto, including livestock and other personal property owned by the government, under such terms and conditions as may be agreed upon for their use and maintenance.

Section 3

That the Secretary of the Interior is hereby authorized to perform any and all acts and to make such rules and regulations, including minimum standards of service, as may be necessary and proper for the purpose of carrying the provisions of this act into effect: provided, that such minimum standards of service are not less than the highest maintained by the states or territories with which said contract or contracts, as herein provided, are executed."

P.L. 74-638 Act of June 4, 1936 (Amendment to the Johnson-O'Malley Act)

"That the Secretary of the Interior be, and hereby is, authorized, in his discretion to enter into a contract or contracts with any state or territory, or political subdivision thereof, or with any state university, college, or school, or with any appropriate state or private corporation, agency, or institution, for the education, medical attention, agricultural assistance, and social welfare, including relief of distress, of Indians in such state or territory, through the agencies of the state or territory or of the corporations and organizations herein-before named and to expend under such contract or contracts, monies appropriated by Congress for the education, medical attention, agricultural assistance, and social welfare, including relief of distress, of Indians in such state or territory."

JOHNSON-O'MALLEY REGULATIONS

Effective September 20, 1974

Title 25—Indians

CHAPTER I—BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR

Subchapter E—Education

PART 33—FINANCIAL ASSISTANCE TO MEET SPECIAL EDUCATIONAL NEEDS OF INDIAN CHILDREN

August 16, 1974.

This notice is published in exercise of rulemaking authority delegated by the Secretary of the Interior to the Commissioner of Indian Affairs by 230 DM 2 (32 FR 13938). The authority to issue regulations is vested in the Secretary of the Interior by 5 U.S.C. 301 and sections 463 and 465 of the Revised Statutes (25 U.S.C. 2 and 9).

Beginning on page 1776 of the January 14, 1974, FEDERAL REGISTER (39 FR 1776), there was published a notice of proposed rulemaking to revise Part 33 of Subchapter E, Chapter I, Title 25 of the Code of Federal Regulations. The revision was proposed pursuant to the authority contained in the Act of April 16, 1934 (48 Stat. 596), as amended by the Act of June 4, 1936 (49 Stat. 1458, 25 U.S.C. 452-456).

The purpose of this revision is to clarify the rules governing disposition of financial assistance to meet the special needs of eligible Indian children and to define the role of Indian parental participation and control in the development of supplemental education programs for Indian children funded under the authority of the Johnson-O'Malley Act, cited above. In addition, this revision will require the participation and control by Indian parents, will delineate specific areas of accountability, and will provide audit and monitoring procedures so that contract funds negotiated under this part can most effectively be used for supplemental programs to enhance the educational opportunities and achievements of the Indian children who are the intended beneficiaries of these funds.

Interested persons were given 30 days in which to submit written comments, suggestions, or objections regarding the proposed revision.

During this period comments, suggestions, and objections were submitted by interested persons. Careful consideration was given to the comments received and certain revisions were made as a result of them.

Part 33 of Subchapter E, Chapter I, Title 25 of the Code of Federal Regulations is revised to read as follows:

Sec.
33.1 Definitions.
33.2 Contract eligibility.
33.3 Parental participation and control.
33.4 General requirements for contracts.
33.5 State school laws.
33.6 Use and transfer of Federal property.

AUTHORITY: Sec. 3, 48 Stat. 596, as amended; (25 U.S.C. 452-456), unless otherwise noted.

§ 33.1 Definitions.

As used in this part, the term—

(a) "Johnson-O'Malley Act" means the Act of April 16, 1934 (48 Stat. 596), as amended by the Act of June 4, 1936 (49 Stat. 1458, 25 U.S.C. 452-456).

(b) "Secretary" means the Secretary of the Interior.

(c) "Commissioner" means the Commissioner, Bureau of Indian Affairs.

(d) "Area Director" means the administrative officer in charge of a Bureau of Indian Affairs Area Office.

(e) "State" means a State of the United States of America or any political subdivision thereof.

(f) "School District" means the local unit of school administration as defined by the laws of the State in which it is located.

(g) "Indian" means an individual of ¼ or more degree of Indian blood and a member of a tribe, band, or other organized group of Indians, including Alaska Natives, which is recognized by the Secretary of the Interior as being eligible for Bureau of Indian Affairs services.

(h) "Indian corporation" means an Indian controlled corporation chartered under State law, Federal law, or under Tribal authority.

(i) "Indian Education Committee" means a group selected by Indian parents pursuant to the provisions of this part.

(j) "Educational plan" means a comprehensive plan for the programmatic and fiscal services of and accountability by a contractor for the education of eligible Indian students under this Part.

(k) "Supplemental programs" means those programs which are designed to meet the special needs of Indian students that may result from the socio-economic conditions of the parents, or from cultural and language differences, or other factors. Funds for such programs shall supplement, and not supplant, funds received from any other source.

(l) "Operational expenditures" means those expenditures made in support of basic school

operational costs in order to meet educational standards established by the State.

§ 33.2 Contract eligibility.

(a) Contracts may be entered into under the provisions of the Johnson-O'Malley Act with a State, school district, or Indian corporation for the education of Indian children from early childhood through grade 12.

(b) Monies shall be expended under contract only for the benefit of Indian students who are recognized by the Secretary as being eligible for Bureau of Indian Affairs services because of their status as Indians. Nothing in these regulations shall prevent the Commissioner from contracting with Indian corporations who will expend all or part of the funds in places other than the public or private schools in the community affected.

(c) The contracts may authorize payments for educational programs and services in two major categories:

(1) For supplemental programs. All funds for supplemental programs under this part shall be distributed annually among the States and among contractors within each State on an equitable basis.

(i) All funds for supplemental programs shall be apportioned among the States on a substantially equal basis, based upon the number of eligible students for whom funds are sought, with allowance being made for the actual cost of delivering educational services in each State. For the purpose of determining the actual cost of delivering educational services in each State, the Commissioner shall refer to the average State-wide per pupil expenditure.

(ii) Funds for supplemental programs shall be distributed among the contractors within each State so that each contractor will receive approximately the same amount for each eligible Indian student to be served under the contract. The Commissioner may make exceptions based upon the special cultural, linguistic, social and educational needs of the communities involved.

(2) For operational expenditures. All funds for operational expenditures shall be used to meet educational standards established by the State and only if provided for in the educational plan required by § 33.4(a) and only under extraordinary or exceptional circumstances. The contract may authorize operational expenditures only when the school district establishes all of the following:

(i) That it cannot satisfy the applicable minimum State standards in the absence of such funds;

(ii) That it has made a reasonable tax effort, with a mill levy in support of educational programs at least equal to the State average;

(iii) That it has fully utilized all other sources of financial aid, including all forms of State aid, Pub. L. 874 payments, etc. The state aid contribution per pupil must be at least equal to the State average; and

(iv) That there exists at least 70 percent eligible Indian enrollment within the school district or within any particular school served.

Funds authorized under this part shall supplement, and not supplant, State and local funds. Each contract shall require that the use of these funds will not result in a decrease in State, local or Federal funds which, in the absence of funds under this Part, would be made available for Indian children. In no instance shall these funds be used as payment for capital outlay or debt retirement expenses.

(d) Equal educational opportunities. (1) Contracts shall specify that State school districts receiving funds under the provisions of this Part shall provide educational opportunities to all Indian children within that school district on the same terms and under the same conditions that apply to all other students. School districts receiving funds under this Part must insure that Indian children receive all aid from the State, and other proper sources other than this contract, which other schools in the district and other school districts similarly situated in the State are entitled to receive. In no instance shall there be discrimination against Indians or schools enrolling such Indians. (2) When informed by a complaint or through its own discovery that possible violations of Title VI of the Civil Rights Act of 1964 exists within a State school district receiving Johnson-O'Malley aid, the Department of the Interior shall, in accordance with Federal requirements, notify the Department of Health, Education, and Welfare, of the possible violation of Title VI and, pursuant to Memoranda of Understanding between the Secretary of the Interior and the Secretary of the Department of Health, Education, and Welfare, conduct an investigation into the matters alleged. If the report of investigation conducted by the Department of Health, Education, and Welfare discloses a failure or threatened failure to comply with this Part, and if the noncompliance or threatened noncompliance cannot be corrected by informal means, compliance with this Part may be effected by the suspension or termination of or refusal to contract or to continue financial assistance under the Johnson-O'Malley Act or by any other means authorized by law. As delineated in 43 CFR 17.1, 17.8 and 17.9, such other means may include reference to the Department of Justice with a recommendation that appropriate legal proceedings be brought by the United States to secure compliance or by formal hearing before the head of the Bureau or office administering the Federal financial assistance, or at his discretion, before an administrative law judge designated in accordance with section 11 of the Administrative Procedure Act. The Secretary, may, by agreement with one or more other Federal departments, provide for the conduct of consolidated or joint hearings as prescribed in 43 CFR 17.8(e).

§33.3 Parental participation and control.

(a) The Commissioner shall require maximum participation and control by the Indian parents in the community affected in the approval and implementation of programs under this Part. Contracts shall provide that this participation and control shall include, but shall not be limited to, the provisions of this section. In the case of contracts with Indian corporations, all provisions of this Part relating to Indian Education Committees shall be required.

(b) Each contractor having a contract under this Part shall work with the Indian Education Committee established for each school community involved pursuant to paragraph (c) of this section. Each contractor may, subject to the terms prescribed in its contract, make available part of its contract funds for conducting elections of Indian Education Committees; for attendance of members of Indian Education Committees at State-wide meetings, workshops, and training; and for other reasonable expenses incurred by an Indian Education Committee in relation to its primary duties, including the planning, development, evaluation and monitoring of programs and services funded under the Johnson-O'Malley Act.

(c) All Indian Education Committees shall be nominated, selected, and serve by procedures determined by the Indian community affected. Each Committee shall file a copy of its organizational papers and by-laws with the Area Director together with a list of its officers and members. Selection of members shall not limit the continuing participation of the Indian community in the operation and evaluation of the program.

(d) Each Indian Education Committee shall have full veto power over all supplemental programs and over all expenditures of funds for supplemental programs. In addition, each Indian Education Committee may at its option:

(1) Make an intitial, annual assessment of the learning needs of Indian children in the community affected;

(2) Participate in negotiations concerning all contracts under this part;

(3) Participate in the planning, development, evaluation, and monitoring of all programs funded under this part;

(4) Hear complaints by Indian students and their parents;

(5) Meet regularly with the professional staff serving Indian children and with the local educational agency;

(6) Hold Committee meetings on a regular basis which are open to the public;

(7) Have full access to all records maintained by the school concerning all students served by the program;

(8) Establish rules for conducting its meetings; and

(9) Have such additional powers as are consistent with these regulations.

§ 33.4 General requirements for contracts.

(a) *Educational plan.* To become eligible for negotiating a contract, a prospective contractor and its Indian Education Committee(s) must formulate an educational plan annually and submit it to the appropriate Area Director as part of the proposal to contract. Such plan shall become a part of any contract awarded.

(b) *Budget estimates and financial information.* Each contractor must submit to the Area Director such budget information as is necessary to determine program costs to contract for services. If contracts are to be negotiated for operational expenditures, a school district shall prove financial need based on the standards set out in § 33.2(c) (2). This information shall include records of receipt of local, State and Federal funds. If a contractor requests supplemental expense funds for special need programs, it shall specify by line item in each school district's program for which funds from this program are to be expended. When supplemental funds are sought, full information on such programs funded from other supplemental sources shall be furnished as evidence that there is no duplication of funding or supplanting. In every case where a contract is awarded for operational expenditure, formal written determination and findings supporting the need for such funds shall be made by the Area Director and incorporated into the contract.

(c) *Reporting.* Information shall be furnished in the educational plan by the contractor as to the type of expenditure for which reimbursement may be sought under the terms of the contract. Each school district or Indian corporation having a sub-contract shall report expenditures by line item. An adequate fiscal accounting system shall be required and maintained that enables identification and annual audit of expenditures of funds for services contracted under this section.

(d) *Educational standards.* The educational plan shall provide that the established State standards must be maintained for operation of programs and services approved under this part.

(e) *Staff.* In educational plans where supplemental programs are requested, a provision shall be included that preference for the selection of personnel shall be given to Indians.

(f) *Inspection of programs.* Records of contractors and subcontractors receiving funds shall be open to inspection for purposes of program and fiscal audit by duly-accredited representatives of the Federal government and the Indian Education Committee. The contractor receiving funds from the Area Director shall be primarily responsible for contract compliance, and in any instance deemed necessary, the Area Director shall assist the contractor in securing necessary documentation of expenditures from the subcontractor. The contractor shall furnish the Area Director with a detailed annual report for the previous school year, due

before September 15 each year, which shall contain an evaluation of the effectiveness of the contract program. The Area Director shall also audit program effectiveness and the financial expenditures for each year such contract during the contract year. The records involved in any claim or expenditure that has been questioned shall be further maintained until final determination has been made on the questioned expenditures by the Commissioner, who shall have the authority to determine the propriety of such expenditures. All schools affected by any contract pursuant to this Part shall provide members of the Indian Education Committee with full access to all records concerning all students served by the program.

(g) *Parental participation.* Each educational plan shall include provisions that the contractor shall comply in full with the requirements concerning parental participation and control as set forth in § 33.3.

(h) *Visits and consultations.* The educational plan shall provide that educational facilities receiving such funds as subcontractors shall be open to visits and consultations by duly-accredited representatives of the Federal government, by Indian parents in the community, by members of the Indian Education Committee, and by tribal representatives.

(i) *Inspection of documents.* Copies of all contracts, records, reports, budgets, budget estimates, plans and other documents pertaining to preceding and current year administration of the contract program shall be made available by the contractor to each member of the Indian Education Committee. Such documents shall be made available, upon request, to members of the public by contractors and local school officials for inspection. The contractor or local school officials shall provide, free of charge, single copies of such documents upon request.

§ 33.5 State school laws.

State employees, in those States where Publ. L. 280, 28 U.S.C. 1360 and 25 U.S.C. 1311 do not confer civil jurisdiction, may be permitted to enter upon Indian tribal lands, reservations, or allotments if the duly-constituted governing body of the tribe adopts a resolution of consent, for the purposes of: (a) Inspecting school conditions in the public schools located thereon; and (b) enforcing State compulsory school attendance laws against Indian children, parents, or surrogate parents.

§ 33.6 Use and transfer of Federal property.

The use of Federally-owned facilities for public school purposes may be authorized when not needed for Federal activities. Transfer of title to such facilities may be arranged under the provisions of the Act of June 4, 1953 (67 Stat. 41).

(a) When nonexpendable Government property is turned over to public school authorities under a use permit, the permittee shall insure such property against damage by fire, rain, windstorm, vandalism, snow, and tornado in amounts and with companies satisfactory to the Federal officer in charge of the property. In case of damage or destruction of such property by fire, rain, windstorm, vandalism, snow or tornado, the insurance money collected shall be expended only for repair or replacement of property. Otherwise, insurance proceeds shall be remitted to the Bureau of Indian Affairs.

(b) If the public school authority is self-insured and can present evidence of such fact to the Area Director, insurance for lost or damaged property will not be required, provided however that the public school authority will be responsible for replacement of such lost or damaged property at no cost to the Government or for remitting funds to the Government sufficient for replacement of the property.

(c) The permittee shall maintain the property in a reasonable state of repair consistent with the intended use and educational purposes.

Effective date. This revision of Part 33 shall become effective September 20, 1974.

RAYMOND V. BUTLER,
Acting Deputy Commissioner of Indian Affairs.

[FR DOC. 74-19313 Filed 8-20-74; 8:45 am]

FEDERAL REGISTER, VOL. 39, NO. 163—WEDNESDAY, AUGUST 21, 1974

ARIZONA JOHNSON-O'MALLEY PROGRAM
APPLICABLE REGULATIONS – CONTRACTS

Title 25—Indians

CHAPTER I—BUREAU OF INDIAN AFFAIRS DEPARTMENT OF THE INTERIOR

Subchapter E—Education

PART 35—STUDENT RIGHTS AND DUE PROCESS PROCEDURES

Effective October 11, 1974

MORRIS THOMPSON
Commissioner of Indian Affairs.

Sec.
35.1 Purpose.
35.2 Application to Bureau schools.
35.3 Rights of the individual student.
35.4 Due process.
35.5 Application to schools under Bureau contract.

AUTHORITY: 5 U.S.C. sec. 301.

§ 35.1 Purpose.

The regulations in this part govern establishing programs of student rights and due process procedures in Bureau of Indian Affairs schools and in schools that are operating under contract with the Bureau of Indian Affairs.

§ 35.2 Application to Bureau schools.

All Bureau of Indian Affairs schools shall be governed by the regulations set forth in this part and said regulations shall be expressly included as a part of the local school regulations of each Bureau of Indian Affairs school. Upon admission, all students of Bureau of Indian Affairs schools shall be given a copy of the school regulations governing the conduct of students and shall be notified of any amendments thereto.

§ 35.3 Rights of the individual student.

Individual students at Bureau of Indian Affairs schools have, and shall be accorded, the following rights:

(a) The right to an education.

(b) The right to be free from unreasonable search and seizure of their person and property, to a reasonable degree of privacy, and to a safe and secure environment.

(c) The right to make his or her own decisions where applicable.

(d) The right to freedom of religion and culture.

(e) The right to freedom of speech and expression, including symbolic expression, such as display of buttons, posters, choice of dress, and length of hair, so long as the symbolic expression does not unreasonably and in fact disrupt the educational process or endanger the health and safety of the student or others.

(f) The right to freedom of the press, except where material in student publications is libelous, slanderous, or obscene.

(g) The right to peaceably assembly and to petition the redress of grievances.

(h) The right to freedom from discrimination.

(i) The right to due process. Every student is entitled to due process in every instance of disciplinary action for alleged violation of school regulations for which the student may be subjected to penalties of suspension, expulsion, or transfer.

§ 35.4 Due process.

Due process shall include:

(a) Written notice of charges within a reasonable time prior to a hearing. Notice of the charges shall include reference to the regulation allegedly violated, the facts alleged to constitute the violation, and notice of access to all statements of persons relating to the charge and to those parts of the student's school record which will be considered in rendering a disciplinary decision.

(b) A fair and impartial hearing prior to the imposition of disciplinary action absent the actual existence of an emergency situation seriously and immediately endangering the health or safety of the student or others. In an emergency situation the official may impose disciplinary action not to exceed a temporary suspension, but shall immediately thereafter report in writing the facts (not conclusions) giving rise to the emergency and shall afford the student a hearing which fully comports with due process, as set forth herein, as soon as practicable thereafter.

(c) The right to have present at the hearing the student's parent(s) or guardian(s) (or their designee) and to be represented by lay or legal counsel of the student's choice. Private attorney's fees are to be borne by the student.

(d) The right to produce, and have produced, witnesses on the student's behalf and to confront and examine all witnesses.

(e) The right to a record of hearings of disciplinary actions, including written findings of fact and conclusions in all cases of disciplinary action.

(f) The right to administrative review and appeal.

(g) The student shall not be compelled to testify against himself.

(h) The right to have allegations of misconduct and information pertaining thereto expunged from the student's school record in the event the student is found not guilty of the charges.

§ 35.5 Application to schools under Bureau contract.

Non-Bureau of Indian Affairs schools which are funded under contract with the Bureau of Indian Affairs must also recognize these students rights.

[FR Doc. 74-20991 Filed 9-10-74; 8:45 am]

FEDERAL REGISTER, VOL. 39, NO. 177—WEDNESDAY, SEPTEMBER 11, 1974.

A.R.S. TITLE 11: COUNTIES
ARTICLE 3: JOINT EXERCISE OF POWERS

§ 11-951. Definitions

For the purposes of this article, the term "public agency" shall include the federal government or any federal department or agency, Indian tribal council, the state, all departments, agencies, boards and commissions of the state, counties, school districts, cities, towns, all municipal corporations, and any other political subdivisions of the state or an adjoining state. Added Laws 1968, Ch. 94, § 2.

Reviser's Note:

Laws 1968, Ch. 94, § 1 provided that: "The purpose of this article is to permit public agencies, if authorized by their legislative or governing body, to enter into agreements for the joint exercise of any power common to the contracting parties as to governmental functions necessary to the public health, safety and welfare, and the proprietary functions of such public agencies. This article does not intend and shall not be construed to authorize the consolidation of public jurisdictions nor to authorized local governing bodies to delegate or contract away their legislative or governmental authority to other governmental jurisdictions."

Law Review Commentaries:

Sovereign immunity for tribal businesses. 13 Ariz. Law Rev. 523 (1971).

§ 11-952. Intergovernmental Agreements and Contracts

A. If authorized by their legislative or other governing bodies, two or more public agencies by direct contract or agreement may contract for services, or jointly exercise any powers common to the contracting parties and may enter into agreements with one another for joint or cooperative action, except that if two or more school districts arrange to become contracting parties under the terms of this section, such contract shall first be approved by the state board of education.

B. Any such contract or agreement shall specify the following:

1. Its duration.
2. Its purpose or purposes.
3. The manner of financing the joint or cooperative undertaking and of establishing and maintaining a budget therefore.
4. The permissible method or methods to be employed in accomplishing the partial or complete termination of the agreement and for disposing of property upon such partial or complete termination.
5. Any other necessary and proper matters.

C. No agreement made pursuant to this article shall relieve any public agency of any obligation or responsibility imposed upon it by law.

D. Every agreement or contract involving any public agency, board or commission thereof, made hereunder shall, prior to and as a condition precedent to its execution, be submitted to the attorney general who shall determine whether the said agreement is in proper form and is within the powers and authority granted under the laws of this state.

E. Any agreement or contract made pursuant to this article shall be filed with the secretary of state at least ten days prior to its effective date. The secretary of state shall prepare a cross index of the names of all public agencies who execute and file an agreement under this section.

F. Appropriate action by ordinance, resolution or otherwise pursuant to the laws applicable to the governing bodies of the participating agencies approving the agreement or contract shall be necessary before any such agreement or contract may be filed or become effective. Added Laws 1968, Ch. 94, § 2.

Cross References:

Budget six percent limit, see § 15-1017.

1. In general

To extent that personnel services are rendered to department of health by virtue of its statutory obligations to local and district health department, no agreement would be necessary between personnel commission and local health department; and agreement would be appropriate if the services went beyond statutory duties of department of health. Op. Atty. Gen. No. 68-19-L.

§ 11-953. Appropriations

Any public agency entering into an agreement or contract pursuant to this article may appropriate funds and may sell, lease, give or otherwise supply for the benefit of the joint or cooperative undertaking such services or personnel as may be within its legal power to furnish. Added Laws 1968, Ch. 94, § 2.

§ 11-954. Limitation of Powers

Except for the right of joint exercise of powers granted in this article, the provisions of this article shall be cumulative and supplemental and nothing contained in this article shall be so construed as to authorize any public agency to exercise any power or engage in any business or enterprise that such public agency is not authorized to exercise or engage in pursuant to other provisions of law. Added Laws 1968, Ch. 94, § 2.

A.R.S. TITLE 15: EDUCATION
CHAPTER 11
ARTICLE 3: FEDERAL GRANTS FOR EDUCATIONAL PURPOSES

§ 15-1141. Federal Grants for Educational Purposes; Administration

A. The state board of education may accept on behalf of the state monies appropriated by act of Congress for defense in education, reduction of illiteracy, teaching of immigrants or other educational purposes.

B. The state board of education, following regular educational fiscal procedure for counties, shall be the chief educational authority for administration and supervision of the expenditure of federal appropriations described in subsection A and the state treasurer shall be trustee thereof.

§ 15-1142. Apportionment and Expenditure

A. The state board of education shall apportion the monies described in § 15-1141 for the aid of the common and high school districts of the state, to supplement monies otherwise provided therefor.

B. Monies so apportioned shall be expended by the common and high school districts for the purposes and in the manner set forth in the federal grant. In the absence of federal regulation the state board of education shall determine the purposes and methods of expenditure in accordance with § 15-1141. The state board of education may, with the approval of the board of supervisors, authorize expenditure of monies received pursuant to this article in excess of the annual budgets of common and high school districts.

§ 15-1143. Application by School District for Apportionment; Hearing

A. A common or high school district which, by reason of an emergency, finds it necessary to expend monies in excess of its annual budget for any purpose set forth in § 15-1141 may apply to the state board of education for an apportionment from federal funds available under the provisions of this article.

B. The board shall conduct a hearing and an investigation concerning the application. If the hearing and investigation disclose that the district needs additional funds for the proper conduct of its school, the board may, in its discretion, apportion such monies as it deems necessary to the district.

§ 15-1144. Disbursement of Apportioned Funds

When money is apportioned to a common or high school district pursuant to this article, the state board of education shall direct the commissioner of finance to draw his warrant for the amount apportioned, and the state treasurer shall pay the warrant upon presentation, as provided by law. The school district shall immediately deposit the money with the county treasurer of the county in which the district is located and the treasurer shall place it in the appropriate fund to the credit of the district. Thereafter the monies shall be disbursed by the county treasurer only on the voucher of the district and the warrant of the county school superintendent. As amended, Laws 1970, Ch. 190.

§ 15-1145. Unlawful Expenditure

If a common or high school district expends or attempts to expend monies received pursuant to this article in a manner other than as directed by the state board of education or as provided by the federal grant, the state board of education shall immediately deliver to the county treasurer of the county in which such district is located written notice directing him to refuse to pay further warrants drawn against monies so provided in the fund prescribed in § 15-1144. Copies of the notice shall be served upon the board of trustees of the school district and the county school superintendent. No further expenditures shall be apportioned or paid to the district until it has complied with the federal regulations and directions of the state board of education. Upon compliance to the satisfaction of the state board of education, the board shall deliver written notice to the county treasurer and the county school superintendent and thereafter the monies may be expended as provided in this article.

A.R.S. TITLE 15: EDUCATION
CHAPTER 11
ARTICLE 4: EDUCATION OF INDIANS IN STATE SCHOOLS

§ 15-1161. Education of Indians in State Schools; Contracts with Department of Interior

A. The state board of education may enter into contracts with the department of the interior for the welfare and education of Indians in public schools of the state, in accordance with the act of congress approved April 16, 1934, as amended by the act of June 4, 1936. The board shall administer the expenditure of federal funds provided under such contracts.

B. No contract as provided for in subsection A shall be binding on the school district affected until it is approved by the district board of trustees.

CONSTITUTION AND BYLAWS
OF THE
ARIZONA INDIAN EDUCATION ASSOCIATION
STATE OF ARIZONA

PREAMBLE

We, the **Arizona Indian Education Association** in the State of Arizona, in order to promote the interests of all Education in Arizona and its student body, to insure the availability and quality of all Educational Programs offered to the students, to maintain the integrity of Arizona Indian Education, to use as a guide in Education for American Indians, to provide an environment to meet the needs of the students for development as wholesome individuals; to assure competent staff is employed, who shall be responsive to the students' needs and to carry out the purposes of this organization do ordain and establish this Constitution and Bylaws.

CONSTITUTION AND BYLAWS
OF THE
ARIZONA INDIAN EDUCATION ASSOCIATION
STATE OF ARIZONA

ARTICLE I. NAME

The **Arizona Indian Education Association** is hereby established as an organization within the State Department of Education, whose principal address will be Division of Indian Education, Arizona Department of Education, 1535 West Jefferson Street, Phoenix, Arizona 85007.

ARTICLE II. PURPOSE

The purpose of the Arizona Indian Education Association is **to promote the development of quality education for all Indian children,** education which fosters individual achievement and academic excellence, and insures equality of treatment and services for all Indian children.

ARTICLE III. GOALS AND OBJECTIVES

The goals and objectives of the Arizona Indian Education Association will be the following:

1. To assure greater **uniformity and cooperation** among all school districts of the State of Arizona, the Arizona State Board of Education, the Bureau of Indian Affairs, and each Indian Tribe within the State of Arizona.
2. To provide **leadership and motivation** to the Arizona Indian Tribes, Indian parents and students, and the Arizona public schools in all areas of Indian Education.
3. To **provide advice, consultation, and educational guidance** to all concerned on the educational needs of Indian children.

The above goals and objectives will be applicable to all educational programs which affect the **educational prosperity of all Indian children,** including (a) Johnson-O'Malley Program; (b) Indian Education Act Program; (c) Bilingual/Bicultural Program; and (d) any other educational program for Indian children.

ARTICLE IV. AUTHORITY

The legal framework for establishment of the Arizona Indian Education Association is vested in the:

1. Arizona Revised Statutes (A.R.S.), Title 15, Education 15-102.4.
2. Policies—State Board of Education.
3. Arizona Johnson-O'Malley Educational Plan.
4. 62 IAM 3.2.11 (3. Public School Contracts—2. Negotiations and Execution of Contracts—.11 Federal and State cooperation).
5. BIA manual 20-6. 1-6.12 (*Educational Service Through Indian Organizations*).

ARTICLE V. MEMBERSHIP

Section 1. *Membership and Term of Office.* The Arizona Indian Education Association **shall consist of 18 members** representing each of the eighteen (18) Tribes in the State of Arizona. Each member and alternate or members shall be **elected or appointed by the respective Tribe to serve on the Association for a term of two years.** *The terms of office shall be staggered so that a* proportionate number of members are elected on alternate years.

Section 2. *Vacancies.* Any vacancy occurring other than by expiration of terms shall be filled by the **alternate** for the unexpired term. Each participating Tribe will submit to the Division of Indian Education a **Tribal Resolution authorizing selected members to serve on the Association.**

Section 3. *Standard for Selection of Members of the Association.* The members of the Association shall be elected or appointed on the basis of: (1) Their commitment to the interest and welfare of Indian people; (2) their professional or personal experience in improving the quality of Indian education; (3) their dedication to implementing effective, bold, and innovative educational programs.

Any member or alternate shall assume all conducts and procedures in an ethical manner and shall be further required to attend all Association meetings unless officially excused for reasons of health or official duties affiliated with the representing tribe.

No member or alternate shall be compensated except in performance of official duties authorized by the President or a majority of the members, provided that said compensation shall be limited to **travel and per diem** or reimbursements for authorized expenses.

Section 4. *Eligibility.* Members selected to serve on the Arizona Indian Education Association shall be a **member of the Tribe** he or she represents, but shall not be an elected official of any office of the State of Arizona. **Future members** may be added to the Association as necessary and beneficial to the needs of the Indian children, provided that each new member is **approved by the Association and the member tribes.** Such approval shall require a two-thirds (2/3) majority vote.

Section 5. *Election of Officers.* Members of the Association at its organizational meeting in **July,** by secret ballot, shall elect from its membership, a president, vice-president, and secretary. These officers will serve for a one-year term. Vacancy in any office shall be filled by the Association for the remainder of the term.

Section 6. *Duties of the Officers.*

a. The President shall **preside** at all meetings of the Association. He shall **sign** all legal documents, deeds, contracts, and other instruments duly authorized by the Association. The President may **appoint or establish** a committee to perform or accomplish tasks on behalf of the Association.

b. The Vice-President shall perform the duties of the President in the event of his absence. He shall perform such other functions as may be designated by the President or the Association.

c. The Secretary shall call the roll, handle all official correspondence, keep minutes of all regular and special meetings, and it shall be her duty to submit promptly to the Association copies of all minutes. The Secretary shall also send out notification of the meetings.

ARTICLE VI. MEETINGS

Section 1. The Association shall meet on a **quarterly** basis beginning in July of the school year **or** at such times as the President or a majority of the members call for a special meeting. The regular meetings shall be held on the **second Friday of the month,** which falls on the regularly scheduled quarterly meeting.

Section 2. Five (5) members of the Association shall constitute a quorum. **A quorum** shall be necessary to conduct formal business. Each member shall have one vote on each motion. In case of a tie vote, the President shall cast his vote to break the tie.

Section 3. All Association meetings shall be **open to the public** with the exception of duly called Executive Sessions. The President or a majority of the members may call an Executive Session which shall be limited to members of the Association wherein matters relating to **personnel issues** or such other matters of a **personal nature** are discussed, provided that any such Executive Sessions be in compliance with the State laws.

Section 4. When a member has **unexcused absences** for two consecutive regular meetings other than with official excuse, the other members may declare the position vacant and shall notify the ex-member by registered mail.

ARTICLE VII. OTHER DUTIES

The **other duties** of the Arizona Indian Education Association shall include, but not be limited to, the following:

a. To provide recommendations to the Superintendent of Public Instruction.
b. To provide recommendations to the State Board of Education.
c. To provide recommendations to Tribal Councils.
d. To travel on behalf of the Association on official business to schools, conferences, and workshops (out-of-state travel is subject to availability of funds and approval of the Director, Division of Indian Education).

ARTICLE VIII. AMENDMENT

The Bylaws and Constitution may be amended, altered, or repealed by the majority (2/3 majority) affirmation vote of the members. Any proposed amendment will be contained in a written notice to each member and the President of the State Board of Education and mailed at least 10 days prior to any meeting at which a change in these Bylaws is to be considered.

ARTICLE IX. CERTIFICATION

In witness whereof, the State of Arizona, State Board of Education, Arizona Indian Education Association, and the Bureau of Indian Affairs having mutually agreed to the foregoing Constitution and Bylaws; this Constitution and Bylaws was adopted by a vote 5 for and 0 against at a regular meeting of the Association May 27, 1975 (date).

Wesley Pinto Date 7/22/75
President
Arizona Indian Education Association

Carol M. Warner Date 7/22/75
Mrs. Ronald H. Warner
Superintendent

John Artichoker, Jr. Date 7/22/75
Director, Phoenix Area Office
Bureau of Indian Affairs

BASIC REQUIREMENTS FOR PUBLIC SCHOOLS

PRESCRIBED BY A.R.S. TITLE 15 and STATE BOARD OF EDUCATION POLICIES

I. ELEMENTARY SCHOOLS

RULE OF THE STATE BOARD OF EDUCATION REGARDING SUBJECT AREAS

Subjects to Be Taught	Years Taught
Arithmetic	1–8
*Geography	1–8
*World History	1–8
*/**Arizona History & Constitution	7–8
*/**American History	7–8
*/**Civics (U.S. Constitution)	7–8
***Handwriting	1–8
***Language	1–8
***Reading (including phonics)	K–8
***Spelling	1–8
Literature	6–8
Health	1–8
Science	1–8
Music	1–8

*These subjects may be combined into Social Studies.

**These subjects are required by A.R.S. § 15-1021 to be taught at least one year in the grammar school.

***These subjects may be combined into Language Arts.

Kindergarten Subjects

The State Board of Education requires that each common school district having a kindergarten program include three subjects out of the prescribed list of subjects to be taught for common schools and that reading including phonics be one of the three required. The kindergarten program shall be addressed to readiness for all subjects taught in the primary grades.

Arizona and United States Constitutions

The State Board of Education, pursuant to A.R.S. § 15-1021, has adopted as a major goal that every student in Arizona shall have the equal opportunity to understand the essentials, sources, and history of the United States and Arizona constitutions and to understand the principles and ideals of our American institutions.

Certificates of Promotion from the Eighth Grade

The State Board of Education realizes that because of physical and/or mental deficiency not every student in Arizona will be able to attain an eighth grade competency prior to completion of common school, therefore the State Board of Education, pursuant to A.R.S. § 15-546 A prescribes the following types of eighth grade certificates of promotion:

1. Standard Certificate of Promotion

   This certificate of promotion shall be issued to those students who attain at least a sixth grade competency in reading, computational and written communicative skills, as determined by the local district; and have satisfied a district determination of competency on the Arizona and United States constitutions.

2. Special Education Certificate of Promotion

   This certificate of promotion shall be issued to those students who have been evaluated in accordance with A.R.S. § 15-1013 and determined to have a physical and/or mental deficiency which prevents their attainment of a sixth grade competency in reading, computational and written communicative skills, as determined by the local district, and were unable to pass the constitutions competency determination. Prior to the issuance of this special education certificate the district superintendent or his designee shall certify that the certificate is being issued for valid cause.

This policy becomes effective after January 1, 1976.

A.R.S. § 15-1212 C.4 states: "Daily attendance means:

(a) For common schools, days in which a pupil:

(i) Of the kindergarten attends a minimum of one hundred twenty minutes but such attendance shall be counted as one-half day's attendance.
(ii) Of the first, second, or third grades attends a minimum of two hundred forty minutes.
(iii) Of the fourth, fifth, or sixth grades attends a minimum of three hundred minutes.
(iv) Of the seventh or eighth grades attends a minimum of three hundred sixty minutes, including in each case recreational periods, and in which a pupil regardless of grade is actually present during one or both of the two sessions into which the school day is divided, but attendance at one session only shall be counted as one-half day's attendance."

Special Education

Mandated program by July 1, 1976.

II. CRITERIA FOR STATE APPROVED SECONDARY SCHOOLS

Class I schools may be any secondary school (public or private) offering a program through the 12th grade and meeting the requirements for classification.

Tuba City High School
Kayenta High School
Alchesay High School

Class III is for elementary school districts offering high school subjects. Authorization from the State Board of Education is necessary for an elementary district to offer high school subjects. (See Section II)

Chinle Elementary District
Ganado Elementary District
Window Rock Elementary District

The School Day and Year

2.60 An approved high school shall organize its daily and weekly schedule on a pattern that is most appropriate for its educational program.

2.61 The school year shall consist of a minimum of 175 actual teaching days with classes in session.

2.62 A school day of at least six hours, exclusive of lunch time, shall be made available to all students.

> "For high schools, the attendance of a high school pupil shall not be counted a full day unless such pupil is actually and physically in attendance, enrolled in and carrying four subjects or the equivalent thereof that count toward graduation as defined by the State Board of Education, in a recognized high school, but attendance of a pupil carrying less than the load prescribed shall be prorated."

3.20 *Program of Studies.* The State Board of Education has established minimum requirements for high school graduation. These minimum requirements provide students with the opportunity to become acquainted with, and to develop possible interests and abilities in, each of several curricular fields. Approved schools should plan their curriculum pattern so as to serve their own students and communities; within the parameters of A.R.S. Title 15 and regulations as established by the State Board of Education.

High school boards of education may establish requirements which exceed the State Board of Education minimum requirements.

3.21 On October 22, 1973, the State Board of Education revised the minimum requirements for high school graduation in Arizona. These minimum requirements shall be 16 units and shall include:

a. Three units of English to include: grammar, speaking, writing, and reading skills; advanced grammar; composition; American literature; advanced composition; research methods and skills; literature.

b. One unit of American and Arizona history, including instruction in American and Arizona institutions and ideals.

c. One unit in American and Arizona constitutions and government, including instruction in the essentials, sources, and history of the constitutions of the United States and Arizona.

d. One-half unit of "Essentials and Benefits of the Free Enterprise System." This one-half unit may be offered in a department which the local school district deems appropriate.

e. One unit of mathematics.

f. One unit of science.

g. Eight and one-half units of electives.

After 1974-75, all high school students shall demonstrate ability to read at least at a ninth grade level of proficiency as established by the local district, prior to graduation effective after July 1, 1976.

3.30 *Extent of Offerings.* Each approved school (except Class III) shall offer and teach during the regular school year at least 24 units of course work. These units shall be offered in grades nine through twelve in each school. The distribution of the 24 units shall include instruction in each of the following fields. (On recommendation of the State Committee on Accreditation, exceptions may be made in case of limited purpose high schools upon written request of the superintendent or governing board.)

3.31 *Language Arts.* — four units (e.g., English, speech and journalism—three units of English required for graduation by the State Board of Education).

3.32 *Science* — three units (one unit required for graduation by the State Board of Education).

3.33 *Mathematics* — three units (one unit required for graduation by the State Board of Education).

3.34 *Social Studies* — one-half unit.

3.35 *Foreign Language* — at least two units of one foreign language.

3.36 *Fine Arts* — at least one unit in art and one unit in music. Instruction in unified humanities courses, if they include content in music and art, may be substituted for these areas.

3.37 *Practical Arts* — one unit (e.g., business, industrial or vocational courses, homemaking, agriculture).

3.38 *Health and Physical Education* — one unit.

3.39 *American and Arizona History* — one unit (including instruction in American and Arizona institutions and ideals).

3.40 *State and Federal Constitutions* — one unit, including instruction in the essentials, sources, and history of the constitutions of Arizona and the United States.

3.41 *Free Enterprise* — one-half unit. This one-half unit of "Essentials and Benefits of the Free Enterprise System" may be offered in a department which the local school district deems appropriate.

It is highly recommended that driver's education be offered in all schools.

(Note: Any exceptions to above requirements must be approved by the State Committee on Accreditation.)

Professional Staff

An approved school shall be staffed by teachers who meet the requirements of State Certification (except Class II schools), are actively encouraged by the school system to improve their competencies, are involved in those areas of decision making affecting the school program, and are teaching under conditions favorable to good morale.

Teachers

4.1 *Valid Certificate.* (Class II schools excepted.) All administrators, supervisors, and teachers shall hold a valid certificate issued by the Arizona Department of Education. A bulletin, "Rules and Regulations Governing the Certification of Teachers and Administrators in Arizona," is available from the Department of Education.

4.2 *General Education.* All teachers shall have at least 45 semester hours of work in general education well distributed over such fields as English, Arizona and United States constitutions, United States history, mathematics, humanities, arts, languages, science and social and behavioral sciences.

4.3 *Professional Preparation.* (Part of certification, does not apply to Class II schools.) All teachers shall have had student teaching or served an internship as part of an approved teacher education program in an institution accredited by one of the six regional accrediting associations and shall have satisfactorily completed course work in such areas as the learning process, measurements, philosophy, psychology, social foundations, and curriculum totaling at least 24 semester hours.

Staffing and Salaries

4.60 *Pupil-Professional Staff Ratio.* The ratio of pupils to teachers and other professional staff members shall not exceed 27 to 1. Only that portion of a staff member's time actually devoted to duties in the high school may be counted in determining the pupil-teacher ratio. The number of teachers employed in the high school shall be adequate to provide adequate instruction, direction of classroom activities, counseling, and other educational services.

4.61 *The Teaching Load.* The teaching load shall be such that teachers have adequate time to perform their duties effectively. Except in certain activity-type classes previously mentioned, the total pupil load within a department shall not exceed an average of 160 pupils per teacher per day. (Exceptions to the provisions of this criterion may be made where evidence is submitted to the State Committee on Accreditation that teachers are regularly provided with clerical and/or paraprofessional help for nonteaching duties.)

4.62 *Preparation Period.* It is strongly recommended that each teacher be assigned at least one period daily for conference and preparation.

4.63 *Records.* Official transcripts and other records for all professional staff members shall be on file in the office of the principal.

4.64 *Salaries.* Professional school personnel shall be paid salaries adequate to permit a standard of living appropriate for professional persons in the community in which they are employed and which make possible continual professional improvements. Salaries shall provide incentive for personnel to obtain advanced professional preparation.

2.80 *Superintendent* — All approved schools shall employ a full-time superintendent. Those independent or private schools not part of a school system shall employ a full-time principal or headmaster.

2.81 *Principal* — High schools enrolling fewer than 250 students shall employ a principal who devotes at least half of his time to the administration and supervision of the high school. With an enrollment of 250 or more students, a full-time principal shall be employed.

2.82 *Assistant Principals* — Schools are encouraged to employ an assistant principal or experiment with various approaches to administrative staffing in order to permit the principal to have sufficient time to engage in the more significant educational tasks.

6.2 The services of a qualified nurse should be available to coordinate an identification, referral, and follow-up program for pupils with health problems.

6.7 Approved schools should provide qualified guidance workers at a ratio of at least one counselor for each 450 students.

8.4 *Media Program Expenditures.* The instructional materials center shall provide an adequate collection of printed materials and instructional aids to satisfy the needs of students and teachers. The minimum expenditures for the instructional media program should not be less than $500.00 annually. For schools enrolling more than 100 students, an additional $2.00 should be expended for each student over that figure. To keep the staff abreast of current curricular trends and research findings, the school system should make available a professional library for the faculty.

Extra-Classroom Activities

Each approved school shall maintain a diversified and balanced program of extra-classroom activities designed to make a positive contribution to the educational development of the students. Efforts shall be made to foster an appropriate intellectual, cultural, and social climate; promote growth in student leadership and social interaction skills; and encourage special student interests.

The State Committee on Accreditation recognizes the Arizona Interscholastic Association as the agency for the control, supervision, and endorsement of regulations relating to interscholastic activities. One member of the State Committee on Accreditation serves as ex officio member of the Executive Board of the Arizona Interscholastic Association.

Serious infractions of the regulations of the Arizona Interscholastic Association may jeopardize the approval status of a member school.

Special Education

6.8 Special education instruction should be available through the school district or combination of school units to meet the needs of exceptional children whose educational needs cannot be successfully met through regular instruction. Special programs and materials should be available for students with handicaps in sight, hearing, language, intelligence, or in other areas. Provision should be made for the instruction of homebound students by certified teachers. For additional information, contact the Special Education Division of the Department of Education (Mandatory by July 1, 1976).

Restrictions of Special Education on teacher-pupil ratio:

Maximum Membership in Programs. Maximum membership in special education programs shall be as follows:

Educable Mentally Handicapped	15 pupils per teacher
Emotionally Handicapped	10 pupils per teacher
Multiple Handicapped	10 pupils per teacher
Physically Handicapped	10 pupils per teacher
Specific Learning Disabilities	10 pupils per teacher
Trainable Mentally Handicapped	10 pupils per teacher
Visually Handicapped	8 pupils per teacher
Hearing Handicapped	8 pupils per teacher
Resource Programs	15 pupils per teacher
Homebound:	
a. In home or hospital	7 pupils per teacher
and	
b. Classes for pregnant girls	15 pupils per teacher

Gifted – Maximum membership shall be limited to three percent of previous year's total district ADA.

Speech Handicapped – Maximum enrollment is not to exceed 90 students per speech therapist during a school year.

A district may increase the membership by two after employing a full-time, trained paraprofessional to work in the classroom, or program; however, extra paraprofessionals does not permit any extra increase in students. Districts using paraprofessionals must specify the training program for the paraprofessional in writing.

Financial Support and Control (Criterion IX)

The school community shall provide financial support in sufficient amount to maintain high standards in providing the staff, facilities, and materials needed to accomplish the school's purposes. The financial support of Class II schools will, by necessity, be different from public high schools.

9.1 Sufficient per-pupil expenditures shall be provided annually to insure that the standards established by the State Board of Education are met or exceeded. In deciding whether or not a reasonable financial effort is being made, consideration shall be given to such factors as per-capita income and assessed valuation along with the tax rate and per-pupil expenditure for instructional purposes. In the case of nonpublic schools, income from tuition, endowments, and other sources shall be sufficient to provide appropriate support levels.

9.2 Proper budgetary procedures shall be followed in accounting for school funds; adequate safekeeping shall be provided; and the accounts shall be audited annually.

9.3 Approval of the high school shall not be maintained when it is evident that this is being done at the expense of other schools (elementary) in the district.

III. OTHER AREAS OF CONSIDERATION FOR BASIC PROGRAMS IN COMMON OR HIGH SCHOOLS

1. Teacher Housing
2. Transportation Costs
   a. Fuel
   b. Garages
   c. Distances
      (1) Extracurricular
      (2) Daily Routes
   d. Road Conditions
3. Isolation
   a. Freight Costs
   b. Salaries
   c. Maintenance
4. Pupil-teacher Ratios

CAROLYN WARNER
SUPERINTENDENT

SAMPLE

Arizona
Department of Education
1535 WEST JEFFERSON
PHOENIX, ARIZONA 85007
271-4361

SPECIAL SERVICES
1975-1976

Mr. James Lawrence
Education Specialist (JOM)
Phoenix Area Office
Bureau of Indian Affairs
P. O. Box 7007
Phoenix, AZ 85011

Dear Mr. Lawrence:

With the concurrence of the Phoenix Area Office, Bureau of Indian Affairs, the Division of Indian Education agrees to pay:

School District/Arizona Indian Tribe:_____

Address_____

the amount of_____

Purpose_____

_____

(Approved program/proposal attached)

The foregoing is authorized under the Special Services Programs provision of the 1975-1976 Arizona Johnson-O'Malley State Educational Plan, Article IV, Section C, and as approved by the Arizona Indian Education Association.

Very truly yours,

Terrance F. Leonard
Director of Indian Education

Concurred with:

_____ Date	_____ Date
James Lawrence Phoenix Area Office Bureau of Indian Affairs	Chairman, Arizona Indian Education Association (JOM)

INTERGOVERNMENTAL AGREEMENT

SAMPLE

The hereinafter named public agencies, for and in consideration of their mutual covenants and promises, do hereby enter into an agreement pursuant to Sections 11-951 to 11-954, inclusive, Arizona Revised Statutes, as follows:

A. Legal name of Public Agencies and Authorized Administrative Officer of each:

Agency #1 Arizona State Board of Education

Agency #2 Arizona Public School District

Agency #3 Arizona Indian Tribe

If the number of agencies exceeds 3, add additional page or pages. If additional space is needed for the following items, use separate sheet of paper and code to the appropriate item number.

B. Title of agreement (Attach a brief description of the project)

Inter-Agency execution of the 1975-1976 Arizona Johnson-O'Malley State Educational Plan.

C. Purpose of the agreement

To provide educational services or related services for the implementation of the Johnson-O'Malley State Educational Plan.

D. Duration of the agreement

Contract Period (July 1, 1975 to June 30, 1976).

E. Plans for financing, including:

1. Sources and proportion of contributions

Allowable cost-reimbursements to Public School Districts and Indian Tribe(s) as per State Plan.

2. Maintenance and administration of a budget

Public School District or Indian Tribe(s).

3. Responsibility for expenditures

State Board of Education as per State Plan.

4. Depository of funds and method of expenditure

Arizona State Treasury or Commercial Bank of the Tribe(s)/State Plan.

5. Provisions and authority for audit

Arizona State Department of Education or Indian Tribe(s).

F. Provisions for, and methods to be employed in terminating agreement

Approved Program/State Plan.

G. Provisions for disposing of property and assets upon termination

Approved Program/State Plan.

H. Certification of Contracting Agencies

Each of the undersigned certifies that to the best of his knowledge, the information contained in this agreement is correct and complete, that the public agency which he represents has authorized him to sign this agreement, and that such authorization action is recorded in the minutes of the agency's meeting held on the date shown below.

He also certifies that the agency he represents has common powers with the other contracting agencies as to the governmental functions they propose to jointly exercise under the terms of this agreement; and that this agreement shall not be construed to authorize the consolidation of public jurisdictions nor to permit his agency to delegate or contract away its legislative or governmental authority to other governmental jurisdictions.

1. Certification of Public Agency

Date Authorization Meeting was held

Legal Name of Public Agency

Name & Title of Authorized Agent Representative

Mailing Address (Street, City, Town, Zip Code)

Signature

County | State | Telephone Area Code & No. | Date Signed

2. Certification of Public Agency

Date Authorization Meeting was held

Legal Name of Public Agency

Name & Title of Authorized Agent Representative

Mailing Address (Street, City, Town, Zip Code)

Signature

County | State | Telephone Area Code & No. | Date Signed

3. Certification of Public Agency

Date Authorization Meeting was held

Legal Name of Public Agency

Name & Title of Authorized Agent Representative

Mailing Address (Street, City, Town, Zip Code)

Signature

County | State | Telephone Area Code & No. | Date Signed

If the number of agencies exceeds 3, add additional page or pages.

APPROVAL BY ATTORNEY GENERAL

This agreement is in proper form and within the powers and authority granted under the laws of the State of Arizona.

Attorney General

Date

APPROVAL OF ARIZONA STATE BOARD OF EDUCATION (Required if this agreement involves two or more School Districts.)

Approved: State Board of Education

by _____
for Carolyn Warner, Executive Officer

Date

FILED WITH SECRETARY OF STATE

Date Filed _____

Signed _____
Secretary of State

ACCOUNTING FOR JOHNSON O'MALLEY FUNDS

At year end, a financial report must be submitted to the Division of Indian Education. This report will be in the format of the adopted budget. In order to simplify the gathering of data for this report we recommend the following accounting procedures be implemented for FY 76.

1. The General Fund Budget of the District be analyzed in the following format prior to July 1, 1975.

FUND NO. 001 & 011	JOM FUNDING	ALL OTHER FUNDING	TOTAL
I. GENERAL			
Administration			
1. Certified Salaries.....	_____	_____	_____
2. Classified Salaries.....	_____	_____	_____
3. Employee Benefits.....	_____	_____	_____
4. Travel.....	_____	_____	_____
5. Supplies and Materials.....	_____	_____	_____
6. Other Operating Expenses.....	_____	_____	_____
7. TOTAL ADMINISTRATION.....	_____	_____	_____
Instruction			
Regular			
8. Certified Salaries.....	_____	_____	_____
9. Classified Salaries.....	_____	_____	_____
10. Employee Benefits.....	_____	_____	_____
11. Travel.....	_____	_____	_____
12. Supplies and Materials.....	_____	_____	_____
13. Other Operating Expenses.....	_____	_____	_____
14. Tuition to Others.....	_____	_____	_____
Support			
15. Certified Salaries.....	_____	_____	_____
16. Classified Salaries.....	_____	_____	_____
17. Employee Benefits.....	_____	_____	_____
18. Travel.....	_____	_____	_____
19. Supplies and Materials.....	_____	_____	_____
20. Other Operating Expenses.....	_____	_____	_____
21. TOTAL INSTRUCTION.....	_____	_____	_____

FUND NO.		JOM FUNDING	ALL OTHER FUNDING	TOTAL
001 & 011				
	Other			
22.	Classified Salaries.....			
23.	Employee Benefits.....			
24.	Travel.....			
25.	Supplies and Materials.....			
26.	Other Operating Expenses.....			
27.	TOTAL OTHER.....			
28.	Contingencies.....			
29.	TOTAL GENERAL MAINTENANCE AND OPERATION. (LINES 7, 14, 21, 27, 28)			

FUND NO.
002 & 012

II. SPECIAL EDUCATION

	Handicapped			
	Regular (1)			
1.	Certified Salaries.....			
2.	Classified Salaries.....			
3.	Employee Benefits.....			
4.	Travel.....			
5.	Supplies and Materials.....			
6.	Other Operating Expenses.....			
	Support			
7.	Certified Salaries.....			
8.	Classified Salaries.....			
9.	Employee Benefits.....			
10.	Travel.....			
11.	Supplies and Materials.....			
12.	Other Operating Expenses.....			
13.	TOTAL HANDICAPPED.....			

FUND NO.
003 & 013

	Gifted			
	Regular (2)			
14.	Certified Salaries.....			
15.	Classified Salaries.....			
16.	Employee Benefits.....			
17.	Travel.....			
18.	Supplies and Materials.....			
19.	Other Operating Expenses.....			
	Support			
20.	Certified Salaries.....			
21.	Classified Salaries.....			
22.	Employee Benefits.....			
23.	Travel.....			
24.	Supplies and Materials.....			
25.	Other Operating Expenses.....			
26.	TOTAL GIFTED.....			
27.	TOTAL SPECIAL EDUCATION.			

FUND NO.		JOM FUNDING	ALL OTHER FUNDING	TOTAL
004 & 014				
III.	PUPIL TRANSPORTATION (ARS 15-1201-D)			
	1. Salaries.....	_____	_____	_____
	2. Employee Benefits.....	_____	_____	_____
	3. Travel.....	_____	_____	_____
	4. Supplies and Materials.....	_____	_____	_____
	5. Other Operating Expenses...	_____	_____	_____
	6. Capital Outlay.....	_____	_____	_____
	7. TOTAL PUPIL TRANSPORTATION...	_____	_____	_____
FUND NO.				
005 & 015				
IV.	CAPITAL OUTLAY (ARS 15-1201-E)			
	8. Building Additions and Improvements.....	_____	_____	_____
	9. Improvements Other than Buildings....	_____	_____	_____
	10. Furniture and Equipment....	_____	_____	_____
	11. Textbooks.....	_____	_____	_____
	12. Other.....	_____	_____	_____
	13. Capital Outlay for Tuition Students.	_____	_____	_____
	14. TOTAL CAPITAL OUTLAY...	_____	_____	_____
	15. TOTAL GENERAL FUND (SECTION I-29, II-27, III-7,IV-14)	_____	_____	_____

2. The budget controls should be maintained in such a manner that three (3) budget controls are maintained by line item as per the following example.

<u>EXAMPLE</u>: Total budget for Administration Certified Salaries is $100,000. It has been determined from the report submitted to the BIA that $30,000 is to come from JOM funding. Three (3) budget cards are set up in the following manner.

(a)	FUND	001 & 011	FUNCTION	100	OBJECT CODE	5100
		BUDGET 100,000				
(b)	FUND	001	FUNCTION	100	OBJECT CODE	5100
		BUDGET 70,000				
(c)	FUND	011	FUNCTION	100	OBJECT CODE	5100
		BUDGET 30,000				

As vouchers are prepared, the JOM activity is coded under the OTHER - SPECIFY section of the vouchers.

3. The end result of this operation at year end is to account by LINE ITEM by JOM FUNDING Source and ALL OTHER FUNDING Source.

TO BE USED BY ALL DISTRICTS WHERE JOHNSON O'MALLEY FUNDS ARE USED FOR BASIC SUPPORT

STATE OF ARIZONA

SCHOOL ACCOUNTING REQUIREMENTS

FISCAL YEAR 1975-1976

CONTENTS

		Page
I.	INTRODUCTION:	
	A. GENERAL ACCOUNTING SYSTEM	1
	B. CODING GUIDELINES	1
	C. BASIC ACCOUNTING RECORDS	2
II.	COUNTY SCHOOL SUPERINTENDENT ACCOUNTING	3
III.	COUNTY TREASURER ACCOUNTING	4
IV.	CHART OF ACCOUNTS	7
	A. ACCOUNT CODE ELEMENTS	7
	B. FUND CODES	8
	C. FUNCTION CODES	10
	D. OBJECT CODES	11
	E. DESCRIPTIONS	14
V.	VOUCHER	29
VI.	BUDGET CONVERSION GUIDELINES	34
VII.	BUDGET WORKSHEETS	43

INTRODUCTION

A. GENERAL ACCOUNTING SYSTEM

The basic accounting system starting July 1, 1975 will consist of recording all revenues and expenditures and maintaining necessary cash balances. Districts wishing to expand upon this minimum system may do so. Expenditures will be recorded when the obligation is incurred and revenues will be recorded when received. The accounting system should be organized in such a way as to provide for efficient classification and summarization of data to facilitate future reporting requirements.

B. CODING GUIDELINES

For the 1975-76 fiscal year, revenues and expenditures must be coded to fund, major functions and object code elements, a 10-digit code. School districts which have the need and capabilities can use the complete 14-digit account code, which includes optional unit and course coding elements. Data processing facilities should be available when accounting to this level.

C. BASIC ACCOUNTING RECORDS

1. Purchase orders
2. Expenditure journal (or ledger cards) for each fund.
   a. The journal (or ledger card) is to be broken down by function and object code where applicable.
3. Receipt journal (or ledger cards) for each fund.
   a. Receipts must be recorded when received, or when a Treasurer's Receipt is received.
4. Modified cash ledger.
   a. Must be reconciled to County Treasurer.

COUNTY SCHOOL SUPERINTENDENT ACCOUNTING

The County School Superintendent may wish to provide school districts with the following services:

1. Assistance in budget development;
2. Assistance in the writing of Federal programs;
3. Accounting services;
4. Educational services as requested.

I. Authority

A. To control school district expenditures within the budget;

B. To process expenditure vouchers for all school districts.

II. Accounting System

A. To maintain cash balances of the various funds;

B. Maintain receipt and expenditure records in sufficient detail to comply with State reporting requirements.

III. Responsibility

A. To reconcile cash balances monthly with the records of the County Treasurer;

B. To send school districts monthly statements (or ledger cards) on or before the 20th day of each month; notifying them of receipts, expenditures, and cash balances.

C. To submit reports as required.

COUNTY TREASURER ACCOUNTING

The following changes will be made during the 1975-76 fiscal year for local school districts in the accounting records and procedures of County Treasurers.

1. Upon written request from a school district board of trustees the County Treasurer, with the concurrence of the County School Superintendent, will combine district funds as follows:

Fund Name	Treasurer's Account		
General Maintenance and operations Special Education Pupil transportation Capital outlay	1		
Special Levies 30¢ levy fund Improvement to adjacent public ways		OR	1
Auxiliary Enterprises Food services			
Other Insurance proceeds Intergovernmental agreement Textbook fund Civic Center fund	2		
Special Revenue - Federal ESEA Title I, II, III, etc. Follow Through Vocational Education Other Federal grants	3		2
Special Revenue - State Career Education Special English Training Emergency Facilities Aid Other State grants			
Bond Building	4		3
Debt Service Bond interest Bond redemption	5		4

2. A validated "Treasurer's Receipt" must be sent either daily or weekly to the remitter (school district and/or County School Superintendent) whenever funds are deposited into a school district's cash account.

3. The County Treasurers must establish procedures to send out monthly bank statements (or ledger card copies) on or before the tenth day of each month, to County School Superintendents and/or local school districts notifying them of:

    a. Deposits, withdrawals and transfers, including a listing of warrants cashed.

    b. Bond interest and principal payments.

    c. Beginning and ending balances.

4. Beginning July 1, 1976, semi-annual statements on remaining taxes receivable for any of the past seven tax years must be sent to the County School Superintendent and/or the districts.

    The following information should be included on the statements:

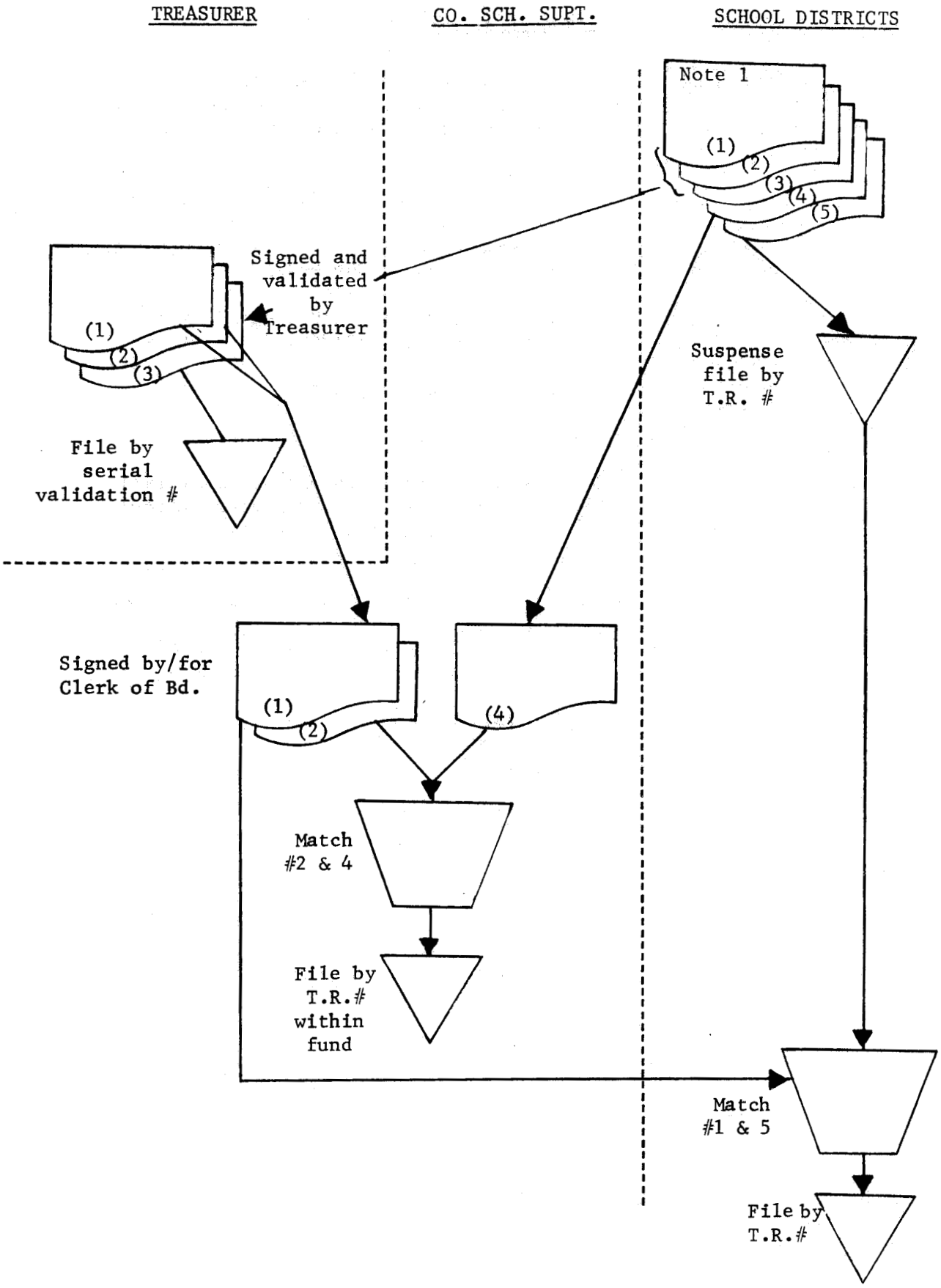
    a. Outstanding balances at the beginning and end of the period.

    b. Total of "adjustments" made.

    c. Total tax payments received.

COUNTY TREASURER ACCOUNTING

TREASURER'S RECEIPT DISTRIBUTION — FLOW CHART



NOTE 1 - May be initiated by the Treasurer or County School Superintendent.

CHART OF ACCOUNTS

ACCOUNT CODE ELEMENTS

FUND CODES
(001-999)

000	General Fund
100-200	Special Revenue Funds - Federal Programs
300	Special Revenue Funds - Other Programs
400	Special Levy and Construction Funds
500	Debt Service Funds
700	Auxiliary Enterprises
900	Other

FUNCTION CODES
(001-999)

100	Administration
200	Instruction - Regular
300	Instruction - Support
400	Other
500	Contingency

OBJECT CODES
(0001-9999)

4000	Revenues
5000	Expenditures

CHART OF ACCOUNTS

FUND CODE

GENERAL FUND

001	General Maintenance and Operation
002	Special Education - Handicapped
003	Special Education - Gifted
004	Pupil Transportation
005	Capital Outlay
010	JOM (BASIC SUPPORT)

SPECIAL REVENUE FUNDS

Federal Programs

101 - 119	ESEA Title I
120 - 129	ESEA Title I Migrant
130 - 139	Highway Safety I
140 - 149	ESEA Title II
150 - 159	Adult Ed. Title III
160 - 169	ESEA Title III
170 - 179	NDEA Title III
180 - 189	EPDA Title V-B-2
190 - 199	EPDA Title D COP
200 - 209	EPDA Title V-D Sp. Ed.
210 - 219	ESEA Title VI
220 - 229	ESEA Title VII
230 - 239	ESEA Title VIII
240 - 249	Vocational Education
250 - 299	Other Federal Aid (Specify)-JOM (SUPPLEMENTAL)

Other Programs

301 - 309	Career Education
310 - 319	Special English Training
320 - 399	Other (Specify)

SPECIAL LEVY AND CONSTRUCTION FUNDS

410	Bond Building Funds
420	30¢ Levy Fund
440	Adjacent Public Ways
460	P.L. 815 Building Fund

DEBT SERVICE FUNDS

510	Bond Interest
520	Bond Redemption
530	Other (Specify)

CHART OF ACCOUNTS

FUND CODES

AUXILIARY ENTERPRISES

701	Food Service Fund

OTHER

901	Insurance Proceeds
902	Intergovernmental Agreement (IGA)
903	Textbook Fund
904	Civic Center Fund
905 - 999	Other (Specify)

CHART OF ACCOUNTS

FUNCTION CODES

Expenditures are required to be coded only to the main categories listed below.

If a further sub-coding is needed, the complete chart of accounts in the accounting manual will provide a more detailed breakdown.

100	Administration
200	Instruction - Regular
300	Instruction - Support
400	Other
500	Contingency
510	Administration
520	Instruction - regular
530	Instruction - support
540	Other

CHART OF ACCOUNTS

OBJECT CODES

Revenues

4100		Local Sources
	4110	Property taxes
	4121	Tuition from pupils or parents (local tuition)
	4122	Tuition from other Arizona school districts
	4123	Tuition from out-of-state school districts
	4130	Interest income from investments
	4140	Special Education intergovernmental agreements
	4150	Payments from other districts
	4160	Sale of bonds
	4180	Other revenue from local sources
	4187	Misc. gratuities or bequests
4200		County Sources
	4201	Municipal housing lieu tax
	4206	County excess revenue
	4211	Business license penalty
	4216	Personal property liens
	4217	Taylor grazing
	4226	Lease of public lands
	4230	Excess balances county school and special county school reserve fund
	4231	County school fund adjustments
	4299	Other county revenues
4300		State Sources
	4301	Basic state aid
	4302	Tuition
	4399	Other state sources
4400		Federal Sources
	4401	Federal impact aid
	4402	Indian education (Johnson-O'Malley)
	4405	Federal lunch reimbursement
	4406	Federal breakfast reimbursement
	4407	Milk reimbursement
	4411	Miscellaneous federal lieu taxes
	4418	Grant-in-aid
	4420	Other (specify)
4600		Auxiliary Enterprises
	4610	Food services
	4611	Lunch sales
	4612	A la carte sales
	4613	Milk sales
	4614	Other food services sales

CHART OF ACCOUNTS

OBJECT CODES

Expenditures

5100			Salaries - Certified
5200			Salaries - Classified
5300			Employee Benefits
5400			Supplies and Materials
	5410		General and Office Supplies
	5420		Instructional Supplies
	5430		Janitorial and Maintenance Supplies
	5440		Vehicle Supplies
	5450		Data Processing Supplies
	5470		Food and Kitchen Supplies
		5471*	General kitchen supplies and utensils
		5472*	Food
		5473*	Milk
		5474*	USDA commodities
	5490		Other supplies and materials
5500			Purchased Services
	5510		Communications and utilities
	5520		Travel
	5530		Professional and technical services
	5540		Repairs and maintenance
		5543*	Vehicles
	5550		Rentals and leases
		5553*	Land
		5554*	Buildings
		5555*	Transportation vehicles
		5557*	Computers and peripheral equipment
		5558*	Bookkeeping equipment
	5560		Insurance and bonding
		5564*	Pupil transportation insurance
	5570		Other purchased services
		5577*	Transportation

* - Optional code

CHART OF ACCOUNTS

OBJECT CODES

Expenditures

5600			Other Expenditures
	5610		Interest
	5620		Redemption of bonds (principal)
	5630		Tuition
	5640		Miscellaneous
5700			Capital Outlay
	5710		Land
	5720		Buildings
		5721*	Buildings purchased
		5722*	Buildings lease purchased
		5723*	New construction - contracted
		5724*	New construction - non-contracted
		5725*	Renovations and improvements - contracted
		5726*	Renovations and improvements - non-contracted
		5727*	Improvement and furnishing of buildings leased from the National Park Service
	5730		Improvements other than to buildings
		5731*	Street paving
		5732*	Sidewalk construction
		5733*	Sewer construction
		5734*	Improvements to grounds
		5735*	Other improvements
	5740		Equipment
		5741*	Furniture and equipment
		5742*	Athletic equipment
		5743*	Audio-visual equipment
		5744*	Pupil transportation equipment
		5745*	Vehicles
		5746*	Lease-purchase of transportation equipment
		5747*	Computers and peripheral equipment
		5748*	Bookkeeping equipment
	5750		Library books
	5760		Textbooks
	5790		Other

* - Optional code

CHART OF ACCOUNTS

ACCOUNT CODE ELEMENT DESCRIPTIONS

REQUIRED DIGITS	
3	Fund - An independent, fiscal and accounting entity (which in a double entry system is a self-balancing set of accounts recording cash and other resources, together with all related liabilities and fund balance). These entities are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with needs regulations, restrictions or statutes.
3	Function - Identifies an area of related activities aimed at providing a major service.
4	Object - Identifies all revenue and expenditure classifications within the accounting system.

CHART OF ACCOUNTS

FUND CODE DESCRIPTIONS

000 General Fund - This fund consists of a set of accounts used to show all ordinary operations of a school district which do not have to be accounted for in a separate fund.

001 General Maintenance and Operation - Regular operations of a school district including administrative, instructional and operational transactions should be recorded in this sub-fund.

002 Special Education - Handicapped - This sub-fund is used to record operations of school district Special Education programs for the physically handicapped. Include in this fund all state aid and other revenues received to support the programs and instructional costs of providing the programs.

003 Special Education - Gifted - This sub-fund is used to record operations of school district Special Education programs for gifted pupils. Include all state aid, and other revenues received to support the programs and instructional costs of providing the programs.

004 Pupil Transportation - School district operations concerned with the conveyance of pupils to and from school and trips to school activities are recorded in this sub-fund. Specifically, state aid, tax levies and other revenues received for pupil transportation and operational costs of providing these services should be recorded in this fund.

005 Capital Outlay - Expenditures made by a school district for the acquisition of fixed assets or fixed asset additions should be recorded in this sub-fund. Textbooks and related aids should be purchased from capital outlay according to state guidelines. Do not include capital outlay expenditures made from federal, pupil transportation, special levy, construction, food services or other funds which by law must be recorded in separate sub-funds.

010 JOM BASIC SUPPORT - THIS SUB-FUND MUST BE USED TO CODE ALL EXPENDITURES APPROVED BY THE B.I.A

100-399 Special Revenue Funds - Funds used to account for revenues from Federal and State sources which by law are designated to finance particular programs or activities of the district.

101-299 Federal Programs - Revenue collected by the Federal government and distributed to school districts. The use of a Federal fund is specified in the Federal project or grant agreement. Use account codes as described in the chart of accounts.

301-399 Other Programs - Revenue collected by State and local governments or private entities and distributed to school districts. The use of such funds is usually specified in a project or grant agreement. Use account codes as described in the chart of accounts.

CHART OF ACCOUNTS

FUND CODE DESCRIPTIONS

400 Special Levy and Construction Funds - Funds used to account for revenues from specific taxes or other sources which by law are designated to finance particular activities.

410 Bond Building Fund - This fund is used to account for monies received from school district bond issues and used to finance the acquisition of sites or to construct school buildings.

420 30¢ Levy Fund - School districts are allowed to levy a supplemental tax not to exceed thirty cents per $100 of assessed valuation each year upon its taxable property. This revenue may be used for purchases of sites, school construction and certain other purposes specified by law. All revenues and expenditures of this special levy should be recorded in this fund.

440 Improvements to Adjacent Public Ways - This fund accounts for monies received to finance the improvement of public ways which are adjacent to school property in accordance with Arizona Revised Statutes.

460 P.L. 815 Building Fund - This fund is used to account for Federal school building construction assistance received by school districts with a large number of children of Federal employees.

500 Debt Service Funds - A set of funds used to account for the current payment of principal and interest on all general obligation debts.

510 Bond Interest - Current payments of interest on all general obligation debts should be paid from this sub-fund.

520 Bond Redemption - Current payments of principal on all general obligation debts should be paid from this sub-fund.

530 - 599 Other - Other current payments of principal and interest on general obligation debts (i.e., refunding of bond issues) should be recorded in this fund.

700 Auxiliary Enterprises - The financial operations of a service (generally self-supporting) rendered to or for a school district are accounted for in this set of funds.

701 Food Service Fund - This fund is used to record the financial operations of school district lunch programs excluding expenses paid for in the General Fund.

CHART OF ACCOUNTS

FUND CODE DESCRIPTIONS

900 Other - This set of funds may be used to account for revenues not included in codes 001 through 710.

901 Insurance Proceeds - This fund is used to account for the monies received from insurance losses and the expenditure thereof.

902 Intergovernmental Agreement (IGA) - This fund is used to account for monies received from one or more school districts for a service or services shared jointly.

903 Textbook Fund - This fund is used to account for monies received from students to replace lost textbooks.

904 Civic Center Fund - This fund is used to account for the monies received for use of school facilties and the expenditure thereof.

905 - 999 Other (specify)

CHART OF ACCOUNTS

FUNCTION CODE DESCRIPTIONS

100 Administration - Consists of activities involved with managing and conducting district operations which are not confined to one school, subject or narrow phase of school activity.

200 Instruction - Regular - Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities; it may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process.

300 Instruction - Support - Services which help make instruction and learning possible, but which are not directly associated with the teacher-pupil environment are recorded in this account (principals, health services, guidance services, etc.)

400 Other - Activities concerned with keeping the physical plant open, comfortable, and safe for use; and activities which provide non-instructional services for pupils (food services, pupil transportation, maintenance, etc.).

500 Contingency - This account is provided for budgetary purposes only. The Board of Trustees/Education when preparing the maintenance and operation budget of the district may budget an amount not to exceed ten percent of the following budgetary categories: administration; instruction - regular and support; and other; and place the amount in this contingency account. This account may be used for any necessary school district expenses except salaries, travel, capital outlay, special levies and debt revenue. The amount budgeted in this account does not allow the school district to exceed the State budget cost level. Actual expenditures of contingency amounts should be recorded under the following function codes:

510	Administration
520	Instruction - Regular
530	Instruction - Support
540	Other

CHART OF ACCOUNTS

OBJECT CODE DEFINITIONS

Revenues

4100 Local Sources - Revenue produced within, and available to, the district. Also money collected by another governmental unit for the district is recorded as revenue from local sources. Shared revenue (revenue levied by another governmental unit, but shared in proportion to the amount collected within the local school district) is also recorded as revenue from local sources.

4110 Property taxes - Taxes levied by a school district on the assessed valuation of property located within the school district.

4121 Tuition from pupils or parents (Local Tuition) - Tuition received for non-resident pupils, summer school, and/or night school students.

4122 Tuition from other Arizona school districts - Tuition received for pupils attending from other districts and/or unorganized territories.

4123 Tuition from out-of-state school districts - Tuition received for pupils attending from other states.

4130 Interest income from investments - Interest earned from investing idle monies.

4140 Special education intergovernmental agreements - Revenue received from other school districts for services rendered as authorized by an intergovernmental agreement.

4150 Payments from other districts - Revenue received from other districts for services rendered other than tuition.

4160 Sale of bonds - Proceeds resulting from the sale of a district bond issue.

4180 Other revenue from local sources - Monies received that cannot be classified in one of the above descriptions.

4187 Miscellaneous gratuities or bequests - Money received from a philanthropic foundation, private individual, or private organization; for which no repayment or special service to the contributor is expected.

4200 County Sources - Revenue collected by the County, and distributed to local school districts.

4201 Municipal housing lieu tax - Monies received from payments made by a housing authority to a taxing authority (county) in lieu of taxes.

4206 County excess revenue - Excess county revenue apportioned by the county school superintendent to school districts.

4211 Business license penalty - Monies received from fines for failure of a business to obtain a license to operate.

Revenues

4216 Personal property liens - Monies received from proceeds collected from the sale of personal property sold by a lien holder. (This money is placed in the county school fund when the person legally entitled to it is not known or has moved from the county.)

4217 Taylor grazing - Monies received from payments made under the Taylor Grazing Act.

4226 Lease of public lands - Money received from the lease of public lands.

4230 Excess balances county school and special county school reserve fund - Money received from excess balances in the county school and special county school reserve funds at the end of the fiscal year.

4231 County school fund adjustments - Adjustments made by the county school superintendent to a school district fund.

4229 Other county revenues - All monies received from other county sources such as: (1) Federal lieu taxes not allocated by law; (2) any gratuity, devise, or bequest designated for specific school purposes; (3) all dividends, proceeds from sales, refunds, credits arising from canceled warrants, and any other sums or amounts that are deposited in the county school fund.

4300 State Sources - Revenue collected by the State, and distributed to local school districts.

4301 Basic state aid - Revenues received from the State based on the basic support levels per state supported classroom for maintenance and operation, transportation, Special Education - gifted, and Special Education - handicapped budgets.

4302 Tuition - Revenues received from the State for pupils living in foster homes, child care agencies or other institutions within the district, which are licensed and supervised by the State Department of Economic Security.

4399 Other state sources - State revenues which cannot be classified in one of the above categories.

4400 Federal Sources - Funds collected by the Federal Government and distributed to school districts.

4401 Federal impact aid - Two types of federal financial assistance are available to Arizona School districts which educate children who live on federal property, and/or whose parents work for certain federal government agencies. P.L. 81-815 provides aid to eligible districts for constructing school buildings. P.L. 81-874 provides aid according to certain formulas, to help defray the operational costs of school districts having a qualifying number of pupils.

CHART OF ACCOUNTS

OBJECT CODE DESCRIPTIONS

Revenues

4402 Indian Education (Johnson - O'Malley) - Through the provisions of the Johnson-O'Malley Act (P.L. 73-167), school districts in Arizona which educate Indian pupils are eligible to receive Federal Indian Education funds. The Indian Education Division of the State Department of Education is the administering agency for these funds - under contract with the Bureau of Indian Affairs.

4405 Federal lunch reimbursement - Federal funds received as reimbursement for lunches served to students. Reimbursement is based on a predetermined rate, multiplied by the number of lunches served.

4406 Federal breakfast reimbursement - Federal funds received as reimbursement for breakfasts served to needy students. Reimbursement is based on a predetermined rate, multiplied by the number of breakfasts served.

4407 Milk reimbursement - Federal funds received as reimbursement for a portion of the expense of serving milk in schools which do not have a Class "A" lunch program; and extra milks served in schools which do serve Class "A" lunches. The amount of reimbursement is based on the number of milks served to students.

4411 Miscellaneous Federal lieu taxes - Monies received from Federal sources which are not specifically allocated by law.

4418 Grant-in-aid - Contributions made by a governmental unit which are not usually related to specific revenue sources, or if related are distributed on some flat grant or equalization basis.

4420 Other (specify) - Federal revenue that cannot be classified in the object codes above should be classified by source.

CHART OF ACCOUNTS

OBJECT CODE DESCRIPTIONS

Revenues

4600 Auxiliary Services

4610 Food services - Revenues received from the operation of the food services program.

4611 Lunch sales - Revenues received from sales of lunches which meet the Department of Agriculture's nutritional requirements for Class "A" lunches.

4612 A la carte sales - Include all revenue from food and drink sales, other than those of the Federal lunch and milk programs.

4613 Milk sales - Revenue received from separate sales of milk.

4614 Other food services sales - Revenue received which cannot be classified in the above accounts. Examples are proceeds from dinners or banquets.

OBJECT CODE DESCRIPTIONS

Expenditures

5100 Salaries - Certified - Salaries paid to employees, holding educational certificates, who render teaching, administrative and related services to the district.

5200 Salaries - Classified - Salaries or wages paid to employees not holding educational certificates, who perform work for the district.

5300 Employee Benefits - Amounts paid by the school districts, in behalf of employees. Examples are: (a) Group health or life insurance; (b) State Retirement contributions; (c) Social Security; and (d) Workmen's Compensation.

5400 Supplies and Materials - Items of an expendable nature that are consumed, worn out, deteriorated by use, or lose their identity through fabrication into different or more complex units or substances. Other amounts and items to be included in supplies are:

(1) Articles not readily classified under the above description, but having unit costs of less than $50.

(2) Amounts of freight and tax associated with purchases of supplies and materials.

(3) Articles that have a higher than $50 unit cost where there is a relatively short service life (less than one year), or replacement items that do not increase the value materially of the unit as a whole.

5410 General and office supplies - Expenditures for general office supplies; drugs, medical and surgical supplies; printing and duplicating supplies; and expenditures for periodicals and newspapers for general use by the school library and all administrative departments.

5420 Instructional supplies - Teaching supplies for all grades and instructional departments including physical education.

5430 Janitorial and maintenance supplies - Expenditures for supplies such as brooms, mops, sweeping compound, soap, paint, brushes and other related items.

5440 Vehicle supplies - Purchase of parts and supplies used to repair district vehicles, including gasoline and lubricants used for the district's vehicles or equipment.

5450 Data processing supplies - Supplies used in operating computers and peripheral equipment (i.e., printing paper, punch cards, etc.)

5470 Food and kitchen supplies - All food supplies purchased by the district.

5471* General kitchen supplies and utensils - Include all kitchen supplies and utensils whose small unit cost makes it unadvisable to capitalize the item, such as silverware, trays, pots and pans.

* Optional Code

Expenditures

5472* Food - Food products purchased for the operation of the school breakfast, lunch or snack program, and/or for instructional purposes.

5473* Milk - Charge this account with all purchases of milk to be served with the school breakfast, lunch or snack program.

5474* USDA commodities - Charge to this account the cost of USDA commodities, including freight charges.

5490 Other supplies and materials - Charge this account with supplies and materials not included in the other listed accounts.

5500 Purchased Services - Amounts paid for personal services rendered by personnel who are not on the payroll of the district and other services which the district may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.

5510 Communications and utilities - postage, telephone and telegraph service, electricity, water, sewer fees, refuse disposal, irrigation water, and butane, propane and natural gas.

5520 Travel - The cost of subsistence meals, lodging, mileage, registration fees, common carrier expense, and miscellaneous expense while traveling, such as telephone and telegrams for employees on district business, and pupils on field trips.

5530 Professional and technical services - Auditing and accounting fees paid to outside agencies, management surveys, legal services, medical services, engineering services, architectural services, appraisal services, professional consultant services, and any other service that could be classified as either professional or technical.

5540 Repairs and maintenance - Contract payments for maintenance of buildings, grounds, equipment, and vehicles made to a private person, company or another state agency.

5543* Vehicles - Payments made to a private company or another state agency for repairs and maintenance of district vehicles.

5550 Rentals and leases - Payments made for long- and short-term leases and/or rentals of office equipment, machinery, land, buildings, transportation vehicles, audiovisual materials, and data processing equipment.

5553* Land - Agreements covering the rental and/or lease of land used by the school district.

5554* Buildings - Agreements covering the rental and/or lease of buildings used by the school district. Do not charge lease-purchase agreements to this amount.

5555* Transportation vehicles - Rental and/or lease cost of transportation vehicles used by school districts, including pupil transportation.

* Optional Code

Expenditures

5557* Computers and peripheral equipment - Computers leasing for more than $500 per month and other mechanical or electronic devices which are associated with computers.

This should be used as a general rule along with vendor descriptions.

5558* Bookkeeping equipment - Data processing equipment leasing for less than $500 per month, and other devices which are associated with this equipment.

5560 Insurance and bonding - The cost of property insurance, liability insurance, and fidelity bond premimums. Include any payments made in lieu of insurance on fidelity bonds.

5564* Pupil transportation insurance - The cost of insurance covering pupil transportation and payments made in lieu of pupil transportation insurance.

5570 Other purchased services - Costs incurred for care and feeding of animals, laundry and cleaning, armored car service, moving, freight, printing and binding, advertising, and any other service not listed that is purchased by the school district.

5577* Transportation - Payments to a private person or company for transporting students.

5600 Other Expenditures - Amounts not specifically related to other categories that would, for accounting purposes, best be isolated in this area.

5610 Interest - Expenditures from current funds for interest on serial bonds and registered warrants.

5620 Redemption of bonds (principal)- Expenditures from current funds to retire bond indentures.

5630 Tuition - Expenditures to reimburse other school districts which educate a pupil or pupils residing in one's own district. Tuition is payable when:

(1) A pupil attends school in another district located either within or outside of the State;
(2) A pupil attends high school in another district because there is no high school district in the area of his residence;
(3) A school district contracts with a public or private agency for the education of handicapped children.

* Optional Code

Expenditures

5640 Miscellaneous - Includes specialized expenditures that cannot be properly recorded in the above accounts (e.g. election costs, dues and fees, etc.)

5700 Capital Outlay - Includes expenditures for the acquisition of, and additions to, land, buildings and equipment. To determine whether or not an item should be capitalized, the following criteria should be met:

(1) The life of the item purchased must be longer than one year;

(2) The cost should exceed $50, with the exception of items of furniture (desks, chairs, etc.) and equipment not easily lost, misplaced or broken (calculators, recorders, record-players, etc.)

(3) The item purchased is not a repair part, but an improvement increasing the value, or extending the life, materially, of the item being improved.

All expenditures which meet the above criteria should be charged to one of the following account codes:

5710 Land - Real property purchased for use by the school district. Include all related costs, such as escrow, closing, etc.

5720 Buildings - All costs incurred by the district for the purchase, lease-purchase and construction of district buildings.

5721* Buildings purchased - Buildings purchased outright by the school district. All related purchase costs (closing costs, escrow fees, etc.) should be included.

5722* Buildings lease-purchased - All payments for buildings that are purchased under a lease-purchase agreement.

5723* New construction contracted - Expenditures made to an outside firm for the construction of buildings. Include equipment costs of items that become a permanent part of the structure.

5724* New construction - non-contracted - All materials purchased by the district to be used specifically in the construction of buildings by district personnel. The cost of equipment, which becomes a permanent part of the structure, should be included here.

5725* Renovations and improvements - contracted - Construction costs incurred from a written agreement with an outside firm for additions and improvements to buildings. Include the costs of building or removing walls, partitions, windows, doors, rooms, and stairways.

5726* Renovations and improvements - non-contracted - Materials purchased by the district to be used specifically by district personnel to make additions and improvements to buildings. Include the costs of building or removing walls, partitions, windows, doors, rooms, and stairways.

* Optional Code

OBJECT CODE DESCRIPTIONS

Expenditures

5727* Improvement and furnishing of buildings leased from the National Park Service - Cost of improvements made to the buildings leased from the National Park Service. Include the cost of furniture and equipment that meet the requirements of capital outlay expenditures.

5730 Improvements other than to buildings - Costs or assessments for paving and/or constructing streets, sidewalks, and sewers; improvements to grounds; and improvements which cannot be classified in preceding descriptions.

5731* Street paving - Costs or assessments made to the school district for street paving.

5732* Sidewalk construction - Costs or assessments made to the school district for sidewalk construction.

5733* Sewer construction - Cost or assessments made to the school district for sewer construction.

5734* Improvements to grounds - The cost of capital improvements to grounds - examples of improvements are: filling, grading, draining, seeding lawns, planting trees and shrubbery, and erecting fences and flagpoles. Costs that are incurred on a regular basis should not be capitalized, such as trimming trees and seasonal grass planting.

5735* Other improvements - The cost of improvements that cannot be classified in the above object codes.

5740 Equipment - Any instrument, machine, appartus, or set of articles which (a) retains its original shape and appearance and use and (b) is nonexpendable (i.e., worn out, it is usually more feasible to repair it than to replace it with an entirely new unit).

5741* Furniture and equipment - Movable equipment for any part of a school building including equipment for classrooms, library laboratories, offices, rest rooms and corridors. Include delivery charges for furniture and equipment here. Examples of charges to this account are: furniture, tables, chairs, desks, filing cabinets, lounges, office machines and band uniforms.

5742* Athletic equipment - Equipment to be used in intramural, interscholastic and/or physical education teaching programs.

5743* Audio-visual equipment - Equipment, such as overhead projectors and tape recorders, that assist teaching and learning by stimulating the senses of hearing and sight.

5744* Pupil transportation equipment - Pupil transportation equipment purchased outright.

5745* Vehicles - Automotive equipment; except that used for pupil transportation.

CHART OF ACCOUNTS

OBJECT CODE DESCRIPTIONS

Expenditures

5746* Lease-purchase of transportation equipment - Transportation equipment purchased through a lease purchase agreement.

5747* Computers and peripheral equipment - Computers costing more than $20,000 and other mechanical or electronic devices whose existence is directly dependent upon computers. This should be used as a general rule along with vendor's description.

5748* Bookkeeping equipment - Data processing equipment costing less than $20,000 and other devices whose existence is directly dependent upon this equipment.

5750 Library books - All initial purchases of library books to establish a library and subsequent major purchases.

5760 Textbooks - Textbooks and instructional aids such as filmstrips and records.

5790 Other - Expenditures for capital outlay purchases that cannot be classified in any other object code.

* Optional Code

VOUCHER

A document which evidences the propiety of the attached transactions is referred to as a Voucher.

In past years, separate vouchers for expense and payroll were prepared for all funds which had to have the approval of the majority of the Board members. In some districts, Board members had as many as 100 vouchers to sign, which has resulted in automatic signings and inadequate reviews; and in some cases, the signing of blank vouchers.

Board of Trustees/Education should now receive one voucher transmittal sheet, with supporting detail attached, for approval by the majority of its members. With the new accounting system Board members should also receive, at least monthly:

1. Cash receipt and expenditure reports;
2. Budget reports; and
3. Cash balance.

Voucher Preparation

Before preparing the vouchers, certain steps must be accomplished:

1. Purchase orders should be coded at the time of preparation and matched with the receiving report and invoice;
2. Invoices should be coded and checked for clerical accuracy;
3. Invoices should be recorded on a timely basis;
4. Clerical personnel of the districts should initial and date all documents they have processed;
5. Voucher detail must sub-total to the categories of the Voucher and include the vendor-payee, fund code, function and object codes.

VOUCHER

Submission To County School Superintendent

After the Voucher is prepared and approved by the Board of Trustees/Education, submit to the County School Superintendent with the following attached:

1. Supporting voucher detail; and
2. Original invoices (must show indication of clerical check).

ARIZONA SCHOOL VOUCHER

_____	_____	_____	_____
VOUCHER NUMBER	VOUCHER AMOUNT	DATE	DISTRICT NUMBER

The County School Superintendent of _____ County is hereby authorized to draw warrant (s) on the County Treasurer against _____ _____School District Fund for the sum of _____ _____ dollars on account of obligations incurred for value received in services and for materials as shown below for period _____ to _____. I certify that this claim is just and correct, and _____ the services and/or materials herein represented _____ have been received. All items are properly coded _____ and not in excess of budget. Itemized statements _____ accompany this voucher. _____

_____ Superintendent, Business Manager, Principal, Head Teacher or Clerk

_____ Governing Board of School District

(ORIGINAL Copy [white] must be presented to the County Superintendent for payment. DUPLICATE Copy [pink] must be retained in School District's files.)

ARIZONA SCHOOL DISTRICT VOUCHER SUPPLEMENT

EXPENSE

Prepared By _____

DISTRICT No._____ NAME_____ DATE_____ VOUCHER NO._____

FUND	OBJECT	FUNCTION	000	100	200	300	400	500	TOTAL
001	5300	Employee Benefits							
	5400	Materials & Supplies							
	5520	Travel							
	5500-5600	All Other Operating							
		TOTAL							
Contingencies		(Memo Only)							
	5300	Employee Benefits							
	5400	Materials & Supplies							
	5500-5600	All Other Operating							
		TOTAL							
002	5300	Employee Benefits							
	5400	Materials & Supplies							
	5520	Travel							
	5500-5600	All Other Operating							
		TOTAL							
003	5300	Employee Benefits							
	5400	Materials & Supplies							
	5520	Travel							
	5500-5600	All Other Operating							
		TOTAL							
004	5300	Employee Benefits							
	5400	Materials & Supplies							
	5520	Travel							
	5500-5600	All Other Operating							
		TOTAL							
701	5300	Employee Benefits							
	5400	Materials & Supplies							
	5520	Travel							
	5500-5600	All Other Operating							
		TOTAL							
900	5300	Employee Benefits							
	5400	Materials & Supplies							
_____ (Specify)	5520	Travel							
(Fund No.)	5500-5600	All Other Operating							
		TOTAL							
*	5300	Employee Benefits							
	5400	Materials & Supplies							
	5520	Travel							
_____ (Specify)	5500-5600	All Other Operating							
(Fund No.)	5700	Specify _____							
		TOTAL Invoice No.							

WARRANT NO.	FUND CODE	FUNCTION CODE	OBJECT CODE	CODE AMOUNT	PAYEE	WARRANT AMOUNT

* JOM BASIC SUPPORT EXPENDITURES ARE TO BE CODED IN THIS SECTION.

Voucher No._____

(ORIGINAL Copy [White] must be presented to the County Superintendent for payment. DUPLICATE Copy [pink] must be retained in School District's Files.)

ARIZONA SCHOOL DISTRICT VOUCHER SUPPLEMENT

EXPENSE

_____ Prepared By

DISTRICT NO. _____ NAME _____ DATE _____ VOUCHER NO. _____

OBJECT	FUND	004	005	_____ (Specify)	410	420	440
5620	Liquidation of Previous Bonded Indebtedness						
5630	Tuition for Capital Outlay						
5640	Miscellaneous Expense Election Costs						
5710	Land						
5720	Buildings						
5730	Improvements Other Than to Buildings						
5740	Furniture and Equipment						
5750	Library Books						
5760	Text Books						
*5790	Other (Specify)_____						
	FUND TOTAL						

WARRANT NO.	FUND CODE	FUNCTION CODE	OBJECT CODE	CODE AMOUNT	PAYEE	WARRANT AMOUNT

*JOM BASIC SUPPORT EXPENDITURES ARE TO BE CODED IN THIS SECTION.

Voucher No._____

(ORIGINAL Copy [green] must be presented to the County Superintendent for payment. DUPLICATE Copy [yellow] must be retained in School District's files.)

ARIZONA SCHOOL DISTRICT VOUCHER SUPPLEMENT

PAYROLL

_____ Prepared By

DISTRICT NO. _____ NAME _____ DATE _____ VOUCHER NO. _____

FUND	OBJECT	FUNCTION	000	100	200	300	400	TOTAL
001	5100	Salaries Certified						
	5200	Salaries Classified						
	5300	Employee Benefits						
		TOTAL						
002	5100	Salaries Certified						
	5200	Salaries Classified						
	5300	Employee Benefits						
		TOTAL						
003	5100	Salaries Certified						
	5200	Salaries Classified						
	5300	Employee Benefits						
		TOTAL						
004	5100	Salaries Certified						
	5200	Salaries Classified						
	5300	Employee Benefits						
		TOTAL						
701	5100	Salaries Certified						
	5200	Salaries Classified						
	5300	Employee Benefits						
		TOTAL						
900	5100	Salaries Certified						
_____	5200	Salaries Classified						
(Specify)	5300	Employee Benefits						
(Fund No.)		TOTAL						
*	5100	Salaries Certified						
_____	5200	Salaries Classified						
(Specify)	5300	Employee Benefits						
(Fund No.)		TOTAL						

WARRANT NO.	FUND CODE	FUNC-TION CODE	OBJECT CODE	PAYEE	GROSS SALARY	FED W/H TAX	STATE W/H TAX	FICA	ARIZ. RET.	OTHER SPECIFY	OTHER AMOUNT	NET PAY

*JOM BASIC SUPPORT EXPENDITURES ARE TO BE CODED IN THIS SECTION.

Voucher No._____

Dist. No.	District Name	Elementary or High School	County

STATE OF ARIZONA
DEPARTMENT OF EDUCATION
19_____-19_____

GENERAL FUND (000)
REVENUES (4000)

BUDGET CONVERSION GUIDELINES

	FUND CODE	OBJECT CODE
1. CASH BALANCE JULY 1, 19___	001	XXXX
COUNTY SCHOOL FUND (A.R.S. 15-1238)		
2. Municipal Housing Lieu Tax (36-1419)	001	4201
3. County Excess Revenue (15-1239)	001	4206
4. Business License Penalty (42-1107)	001	4211
5. Personal Property Liens (33-1023C)	001	4216
6. Taylor Grazing (37-723)	001	4217
7. Lease of Public Lands (37-724)	001	4226
8. Excess Balances of County School & Special County School Reserve Fund (15-1238)	001	4230
9. County School Fund Adjustments (15-1238)	001	4231
10. Misc. Federal Lieu Taxes (15-1238)	001	4411
11. Misc. Gratuities or Bequests (15-1238)	001	4187
12. Other - Specify	001	4299
13. TOTAL COUNTY SCHOOL FUND	XXX	XXXX
STATE AID		
14. BASIC (A.R.S. 15-1603)	001	4301
15. Special Ed. Handicapped (A.R.S. 15-1017)	002	4301
16. Special Ed. Gifted (A.R.S. 15-1017)	003	4301
17. Transportation (A.R.S. 15-1621)	004	4301
18. State Impact Assistance (A.R.S. 15-1214)	001	4399
19. TOTAL STATE AID	XXX	XXXX
FEDERAL AID		
20. P.L. 73-167 Indian Education (Johnson-O'Malley)	010	4402
21. P.L. 81-874 Federal Impact Aid	001	4401
22. Other - Specify	*	*
23. TOTAL FEDERAL AID	XXX	XXX
MISCELLANEOUS RECEIPTS		
24. Payments from Other Districts	001	4150
25. Tuition from Other Districts	*	4122; 4123
26. Local Tuition	*	4121
27. Special Education Intergovernmental Agreements	*	4140
28. Special Grant Monies (A.R.S. 15-1242)	*	4180
29. Other (Specify)	*	*
30. Other (Specify)	*	*
31. Other (Specify)	*	*
32. Other (Specify)	*	*
33. Other (Specify)	*	*
34. TOTAL MISCELLANEOUS RECEIPTS	XXX	XXXX
35. TOTAL AVAILABLE (Lines 1, 13, 19, 23, 34)	XXX	XXXX
36. BUDGETED EXPENDITURES (Page 8, Line 15)	XXX	XXXX
37. LOCAL LEVY (Line 36 minus 35)	*	4110
38. TOTAL REVENUE (Line 35 plus 37)	XXX	XXXX

* Obtain specific account code from chart of accounts in School District accounting manual.

1b/01/8.16

Dist. No.	District Name	Elementary or High School	County

STATE OF ARIZONA
DEPARTMENT OF EDUCATION
19_____-19_____
GENERAL FUND REVENUE ALLOCATION

CURRENT FISCAL YEAR	Maintenance & Operation	Transportation	Capital Outlay	Total Available
1. CASH BALANCE JULY 1, 1974	$	$	$	$
2. COUNTY SCHOOL FUND				
3. STATE AID				
4. Basic				
5. Spec. Ed.-Handicapped				
6. Spec. Ed.-Gifted				
7. Transportation				
8. State Impact Assistance				
9. FEDERAL AID				
10. MISCELLANEOUS RECEIPTS				
11. TOTAL AVAILABLE				
12. LOCAL LEVY				
13. TOTAL REVENUE				
14. TOTAL EXPENDITURES				
15. Maintenance & Operation				
16. Transportation				
17. Capital Outlay				
18. CASH BALANCE JUNE 30, 1975	$	$	$	$

BUDGET FISCAL YEAR				
19. CASH BALANCE JULY 1, 1975	$	$	$	$
20. COUNTY SCHOOL FUND				
21. STATE AID				
22. Basic				
23. Spec. Ed.-Handicapped				
24. Spec. Ed.-Gifted				
25. Transportation				
26. State Impact Assistance				
27. FEDERAL AID				
28. MISCELLANEOUS RECEIPTS				
29. TOTAL AVAILABLE				
30. BUDGETED EXPENDITURES				
31. LOCAL LEVY				
32. TOTAL REVENUE	$	$	$	$

Dist. No.	District Name	Elementary or High School	County

STATE OF ARIZONA
DEPARTMENT OF EDUCATION
19_____-19_____

SPECIAL REVENUE FUNDS (100 - 399)
REVENUE (4000)

		FUND CODE	OBJECT CODE
FEDERAL SPECIAL PROGRAMS			
1.	ESEA Title I	101 - 119	4418
2.	ESEA Title I Migrant	120 - 129	4418
3.	ESEA Title II	140 - 149	4418
4.	ESEA Title III	160 - 169	4418
5.	ESEA Title VI	210 - 219	4418
6.	ESEA Title VII Bilingual	220 - 229	4418
7.	Adult Ed. Title III	150 - 159	4418
8.	Follow through	250 - 299	4418
9.	Highway Safety	130 - 139	4418
10.	Indian Education (P.L. 92-318)	250 - 299	4418
11.	LEAP	250 - 299	4418
12.	Model Cities	250 - 299	4418
13.	National Institute of Education	250 - 299	4418
14.	ROTC	250 - 299	4418
15.	Vocational Education	240 - 249	4418
16.	Other - Specify	250 - 299	*
17.	Other - Specify	250 - 299	*
18.	Other - Specify	250 - 299	*
19.	Other - Specify	250 - 299	*
20.	Other - Specify	250 - 299	*
21.	Other - Specify	250 - 299	*
22.	Other - Specify	250 - 299	*
23.	TOTAL FEDERAL SPECIAL PROGRAMS	XXX	XXXX
OTHER SPECIAL PROGRAMS			
24.	Career Education	301 - 309	4399
25.	Special English Training	310 - 319	4399
26.	Emergency Facilities Aid	320 - 399	4399
27.	Rockefeller Foundation	320 - 399	4399
28.	Other	320 - 399	*
29.	Other	320 - 399	*
30.	Other	320 - 399	*
31.	Other	320 - 399	*
32.	Other	320 - 399	*
33.	Other	320 - 399	*
34.	TOTAL OTHER SPECIAL PROGRAMS	XXX	XXXX
35.	TOTAL SPECIAL PROGRAMS (Line 23 + 34)		
36.	TOTAL MAINTENANCE AND OPERATION - GENERAL FUND (Current Year Page 2, Line 13, Column 1) (Budget Year Page 2, Line 32, Column 1)		
37.	TOTAL MAINTENANCE AND OPERATION (Line 35 + 36)		

* Obtain specific account code from chart of accounts in School District accounting manual.

1b/03/8.16

Dist. No.	District Name	Elementary or High School	County

STATE OF ARIZONA
DEPARTMENT OF EDUCATION
19_____-19_____

SPECIAL LEVY, DEBT SERVICE
REVENUE

	FUND CODE	OBJECT CODE
SPECIAL LEVY FUNDS		
IMPROVEMENTS TO ADJACENT WAYS (A.R.S. 15-1237)		
1. CASH BALANCE JULY 1, 19___	440	XXXX
2. Other.	440	*
3. Subtotal	440	XXXX
4. Budgeted Expenditures.	440	5730
5. Local Levy (Line 4 minus 3).	440	4110
6. TOTAL AVAILABLE (Line 3 + 5)	XXX	XXXX
THIRTY CENT LEVY (A.R.S. 15-445)		
7. CASH BALANCE JULY 1, 19___	420	XXXX
8. Interest Income.	420	4130
9. Other.	420	*
10. Allowable Levy (.0030 x Assessed Valuation).	420	4110
11. TOTAL AVAILABLE (Line 7 thru 10)	XXX	XXXX
DEBT SERVICE FUNDS (A.R.S. 15-1327B)		
BOND INTEREST		
12. CASH BALANCE JULY 1, 19___	510	XXXX
13. Other.	510	*
14. Subtotal	510	XXXX
15. Budgeted Expenditures (ADE-RB-7, Sec. VI, Page 10, Line 2)	510	5610
16. Local Levy (Line 15 minus 14).	510	4110
17. TOTAL AVAILABLE (Line 14 + 16)	XXX	XXXX
BOND REDEMPTION		
18. CASH BALANCE JULY 1, 19___	520	XXXX
19. Other.	520	*
20. Subtotal	520	XXXX
21. Budgeted Expenditures (Sec. VI, Line 1). . .	520	5620
22. Local Levy (Line 21 minus 20).	520	4110
23. TOTAL AVAILABLE (Line 20 + 22)	XXX	XXXX
24. TOTAL LINES 6, 11, 17, 23		

* Obtain specific account code from chart of accounts in School District accounting manual.

1b/04/8.16

Dist. No. District Name

		FUND NO. 001 & 011	FUNCTION CODE	OBJECT CODE
I.	GENERAL			
	Administration			
1.	Certified Salaries.....( )....( )		100	5100
2.	Classified Salaries.....( )....( )		100	5200
3.	Employee Benefits.....		100	5300
4.	Travel.....		100	5520
5.	Supplies and Materials.....		100	5410
6.	Other Operating Expenses.....		100	5530;5550;5570;5610;5640
7.	TOTAL ADMINISTRATION.....		XXX	XXXX
	Instruction			
	Regular			
8.	Certified Salaries.....( )....( )		200	5100
9.	Classified Salaries.....( )....( )		200	5200
10.	Employee Benefits.....		200	5300
11.	Travel.....		200	5520
12.	Supplies and Materials.....		200	54XX
13.	Other Operating Expenses.....		200	5530;5550;5570;5640
14.	Tuition to Others.....		200	5630
	Support			
15.	Certified Salaries.....( )....( )		300	5100
16.	Classified Salaries.....( )....( )		300	5200
17.	Employee Benefits.....		300	5300
18.	Travel.....		300	5520
19.	Supplies and Materials.....		300	54XX
20.	Other Operating Expenses.....		300	5530;5550;5570;5640
21.	TOTAL INSTRUCTION.....		XXX	XXXX
	Other			
22.				
23.	Classified Salaries.....( )....( )		400	5200
24.	Employee Benefits.....		400	5300
25.	Travel.....		400	5520
26.	Supplies and Materials.....		400	5410;5430;5440;5450;5470;5490
27.	Other Operating Expenses.....		400	5510;5530;5540;5550;5560;5640
28.	TOTAL OTHER.....		XXX	XXXX
29.	Contingencies.....		500	XXXX
30.	TOTAL GENERAL MAINTENANCE AND OPERATION..... (Lines 7, 21, 28, 29)			

GENERAL FUND EXPENDITURES

Dist. No. _____ District Name _____

		FUND NO.	FUNCTION CODE	OBJECT CODE
II. SPECIAL EDUCATION		002 & 012		
Handicapped				
Regular (1)				
1.	Certified Salaries.....( )....( )		200	5100
2.	Classified Salaries.....( )....( )		200	5200
3.	Employee Benefits.....		200	5300
4.	Travel.....		200	5520
5.	Supplies and Materials.....		200	54XX
6.	Other Operating Expenses.....		200	5530;5550;5570;5630;5640
Support				
7.	Certified Salaries.....( )....( )		300	5100
8.	Classified Salaries.....( )....( )		300	5200
9.	Employee Benefits.....		300	5300
10.	Travel.....		300	5520
11.	Supplies and Materials.....		300	54XX
12.	Other Operating Expenses.....		300	5530;5550;5570;5640
13.	TOTAL HANDICAPPED.....		XXX	XXXX
Gifted		003 & 013		
Regular (2)				
14.	Certified Salaries.....( )....( )		200	5100
15.	Classified Salaries.....( )....( )		200	5200
16.	Employee Benefits.....		200	5300
17.	Travel.....		200	5520
18.	Supplies and Materials.....		200	54XX
19.	Other Operating Expenses.....		200	5530;5550;5570;5630;5640
Support				
20.	Certified Salaries.....( )....( )		300	5100
21.	Classified Salaries.....( )....( )		300	5200
22.	Employee Benefits.....		300	5300
23.	Travel.....		300	5520
24.	Supplies and Materials.....		300	54XX
25.	Other Operating Expenses.....		300	5530;5550;5570;5640
26.	TOTAL GIFTED.....		XXX	XXXX
27.	TOTAL SPECIAL EDUCATION.....			
28.	TOTAL GENERAL M & O AND SPECIAL ED.....			

(1) Includes educable mentally handicapped, emotionally handicapped, homebound, multiple handicapped, physically handicapped, specific learning disabled, trainable mentally handicapped, hearing handicapped, vision handicapped.

(2) Limited to 3% of total ADM.

SPECIAL REVENUE FUND EXPENDITURES

Dist. No. _____ District Name _____

		FUND NO.	FUNCTION AND OBJECT CODE
III.	SPECIAL PROGRAMS		
	Federal Programs		
1.	ESEA Title I.....( ).....( )	101 - 119	*
2.	ESEA Title I Migrant.....( ).....( )	120 - 129	*
3.	ESEA Title II.....( ).....( )	140 - 149	*
4.	ESEA Title III.....( ).....( )	160 - 169	*
5.	ESEA TItle VI.....( ).....( )	210 - 219	*
6.	ESEA Title VII Bilingual.....( ).....( )	160 - 169	*
7.	Adult Ed. Title III.....( ).....( )	150 - 159	*
8.	Follow Through.....( ).....( )	180 - 189	*
9.	Highway Safety.....( ).....( )	130 - 139	*
10.	Indian Ed. (P.L.92-318).....( ).....( )	200 - 209	*
11.	LEAP.....( ).....( )	210 - 219	*
12.	Model Cities.....( ).....( )	220 - 229	*
13.	National Institute of Education( ).....( )	230 - 239	*
14.	ROTC.....( ).....( )	240 - 249	*
15.	Vocational Education.....( ).....( )	240 - 249	*
16.	Other - Specify.....( ).....( )	250 - 299	*
17.	Other - Specify.....( ).....( )	250 - 299	*
18.	Other - Specify.....( ).....( )	250 - 299	*
19.	Other - Specify.....( ).....( )	250 - 299	*
20.	Other - Specify.....( ).....( )	250 - 299	*
21.	TOTAL FEDERAL PROGRAMS.....( ).....( )	XXX	
	Other Programs		
22.	Career Education.....( ).....( )	301 - 309	*
23.	Special English Training.....( ).....( )	310 - 319	*
24.	Emergency Facilities Aid.....( ).....( )	320 - 329	*
25.	Rockefeller Foundation.....( ).....( )	320 - 399	*
26.	Other.....( ).....( )	320 - 399	*
27.	Other.....( ).....( )	320 - 399	*
28.	Other.....( ).....( )	320 - 399	*
29.	TOTAL OTHER PROGRAMS.....( ).....( )	XXX	
30.	TOTAL SPECIAL PROGRAMS.....		
31.	TOTAL MAINTENANCE AND OPERATION (Sum of Lines I-30, II-27 and III-30)		

* Obtain specific account code from chart of accounts in School Dist[illegible] accounting manual.

GENERAL FUND EXPENDITURES

Dist. No. _____ District Name _____

	FUND NO.	FUNCTION CODE	OBJECT CODE
	004 & 014		
IV. PUPIL TRANSPORTATION (ARS 15-1201-D)			
1. Salaries.....( ).....( )		400	5200
2. Employee Benefits.....		400	5300
3. Travel.....		400	5520
4. Supplies and Materials.....		400	5410;5440;5490
5. Other Operating Expenses.....		400	5540;5550;5560;5570;5640
6. Capital Outlay.....		400	5740
7. TOTAL PUPIL TRANSPORTATION.....		XXX	XXXX
	005 & 015		
V. CAPITAL OUTLAY (ARS 15-1201-E)			
8. Building Additions and Improvements.....		000	5720
9. Improvements Other Than Buildings.....		000	5730
10. Furniture and Equipment.....		000	5740
11. Textbooks.....		000	5760
12. Other.....		000	5790
13. Capital Outlay for Tuition Students.....		000	5630
14. TOTAL CAPITAL OUTLAY.....		XXX	XXXX
15. TOTAL GENERAL FUND (Section I-30, II-27, IV-7, V-14)			
16. TOTAL GENERAL AND SPECIAL REVENUE FUNDS (Section I-30, II-27, III-30, IV-7, V-14)			

Dist. No. _____ District Name _____

	FUND NO.	FUNCTION CODE	OBJECT CODE
SPECIAL LEVIES			
VI. Thirty Cent Levy (ARS 15-445)	420		
1. *Expenditures.....		000	5700
2. TOTAL THIRTY CENT LEVY.....		XXX	XXXX
VII. Improvements to Adjacent Ways (ARS 15-1237)	440		
3. Improvements Other Than To Buildings.....		000	5730
4. TOTAL IMPROVEMENTS TO ADJACENT WAYS.....		XXX	XXXX
VIII. Debt Service (ARS 15-321)			
5. Principal.....	520	000	5620
6. Interest.....	510	000	5610
7. TOTAL DEBT SERVICE.....		XXX	XXXX
8. TOTAL SPECIAL LEVY AND DEBT SERVICE FUNDS..... (VI-2, VII-4, VIII-7)			
9. TOTAL FROM PAGE 8 LINE 16.....			
10. TOTAL FROM PAGE 9 LINE 8.....			
11. TOTAL BUDGET.....			
12. ADM			

* Includes Major Acquisitions of Library Books

GENERAL MAINTENANCE AND OPERATION (FUND 001)

BUDGET WORKSHEET

ADMINISTRATION (100)

Object Code		Board of Education	Superintendent Services	Business & Fiscal Services	School Administration			Total
5100	Certified salaries							
	_____							
	_____							
	Total							
5200	Classified salaries							
	Secretary							
	Clerical							
	Total							
5300	Employee benefits							
	Insurance							
	Workmen's comp.							
	F.I.C.A.							
	State Retirement							
	Total							
5520	Travel							
	Common carrier							
	Per diem & related exp.							
	Registration fees							
	Gas and oil							
	Mileage							
	Total							
5400	Supplies and materials							
5410	General and office sup.							
	Periodicals							
	Preprinted forms							
	_____							
	Total							
5500 & 5600	Other Operating Expenses							
5530	Prof. and tech. serv.							
5550	Rentals and leases							
5570	Other purch. services							
	Printing							
	Advertising							
5610	Interest							
	Interest on Reg. warrants							
5640	Miscellaneous							
	Election costs							
	Dues and fees							
	_____							
	_____							
	Total							
	Total Administration							

GENERAL MAINTENANCE AND OPERATIONS

BUDGET WORKSHEET

INSTRUCTION - REGULAR (200)

Object Code									Total
5100	Certified salaries								
	Classroom teachers								
	Substitutes								
	Total								
5200	Classified salaries								
	Teacher's aides								
	Total								
5300	Employee Benefits								
	Insurance								
	Workmen's comp.								
	F.I.C.A.								
	State Retirement								
	Total								
5520	Travel *								
	Common carrier								
	Per diem and related exp.								
	Registration fees								
	Gas and oil								
	Mileage								
	Total								
5400	Supplies and Materials								
5410	General and office supp.								
	Instructional supp.								
	Library bks. & periodicals								
	Testing materials								
5430	Janitorial and maint. supp.								
5440	Vehicle supp.								
5450	Data processing supp.								
5470	Food and kitchen supp.								
	Total								
5500 & 5600	Other								
5530	Prof. and tech. services								
5550	Rentals and leases								
5570	Other purch. services								
	printing								
5640	Miscellaneous								
	Total								
5630	Tuition to Others								
	Total Instr. - Regular								

GENERAL MAINTENANCE AND OPERATION (G...

BUDGET WORKSHEET

INSTRUCTION - SUPPORT (300)

Object Code		Principal's Office	Attendance & Social Wk. Services	Guidance Services	Health Services	Psychol. Services	Improvement of Instr. Services	Instr.Media Services		Total
5100	Certified Salaries									
	_____									
	_____									
	Total									
5200	Classified Salaries									
	_____									
	_____									
	Total									
5300	Employee Benefits									
	Insurance									
	Workmen's comp.									
	F.I.C.A.									
	State Retirement									
	Total									
5520	Travel *									
	Common carrier									
	Per diem & related exp.									
	Registration fees									
	Gas and oil									
	Mileage									
	Total									
5400	Supplies and Materials									
5410	General & Off. Supp.									
5420	Instructional supp.									
	_____									
	_____									
	Total									
5500 & 5600	Other Operating Expenses									
5530	Prof. & tech. services									
5550	Rentals and leases									
5570	Other purch. services									
5640	Miscellaneous									
	Dues and fees									
	_____									
	_____									
	Total									
	Total Instr. - Support									

GENERAL MAINTENANCE AND OPERATION (001)

BUDGET WORKSHEET

OTHER (400)

Object Code		Operation & Maintenance of Plant	Food Services	Internal Services	Data Processing Services				Total
100	Certified salaries								
	Total								
200	Classified salaries								
	Director or supervisor								
	Secretaries								
	Clerical								
	Custodian								
	Cooks								
	Total								
300	Employee Benefits								
	Insurance								
	Workmen's comp.								
	F.I.C.A.								
	State Retirement								
	Total								
5520	Travel								
	Common carrier								
	Per diem and related exp.								
	Registration fees								
	Gas and oil								
	Mileage								
	Total								
400	Supplies and Materials								
5410	General and office supp.								
5430	Janitorial and maint. supp.								
5440	Vehicle supp.								
5450	Data processing supp.								
5470	Food and kitchen supp.								
	Total								
500 & 5600	Other Operating Expenses								
5510	Comm. & utilities								
5530	Prof. and tech. services								
5540	Repairs and maint.								
5550	Rentals and leases								
5560	Insurance and bonding								
5640	Miscellaneous								
	Total								
	Total - Other								
	Total General Maintenance and Operation								

Special Education - Handicapped

BUDGET WORKSHEET

INSTRUCTION - REGULAR (200)

Object Code									Total
5100	Certified salaries								
	Classroom teachers								
	Substitutes								
	Total								
5200	Classified salaries								
	Teacher's aides								
	Total								
5300	Employee Benefits								
	Insurance								
	Workmen's comp.								
	F.I.C.A.								
	State Retirement								
	Total								
5520	Travel *								
	Common carrier								
	Per diem and related exp.								
	Registration fees								
	Gas and oil								
	Mileage								
	Total								
5400	Supplies and Materials								
5410	General and office supp.								
	Instructional supp.								
	Library bks. & periodicals								
	Testing materials								
5430	Janitorial and maint. supp.								
5440	Vehicle supp.								
5450	Data processing supp.								
5470	Food and kitchen supp.								
	Total								
5500 & 5600	Other								
5530	Prof. and tech. services								
5550	Rentals and leases								
5570	Other purch. services								
	printing								
5640	Miscellaneous								
	Total								
5630	Tuition to Others								
	Total Instr. - Regular								

Special Education - Handicapped

BUDGET WORKSHEET

INSTRUCTION - SUPPORT (300)

Object Code										Total
5100	Certified Salaries									
	_____									
	_____									
	Total									
5200	Classified Salaries									
	_____									
	_____									
	Total									
5300	Employee Benefits									
	Insurance									
	Workmen's comp.									
	F.I.C.A.									
	State Retirement									
	Total									
5520	Travel *									
	Common carrier									
	Per diem & related exp.									
	Registration fees									
	Gas and oil									
	Mileage									
	Total									
5400	Supplies and Materials									
5410	General & Off. Supp.									
5420	Instructional supp.									
	_____									
	_____									
	Total									
5500 & 5600	Other Operating Expenses									
5530	Prof. & tech. services									
5550	Rentals and leases									
5570	Other purch. services									
5640	Miscellaneous									
	Dues and fees									
	_____									
	_____									
	Total									
	Total Instr. - Support									

Special Education - Gifted

BUDGET WORKSHEET

INSTRUCTION - REGULAR (200)

Object Code									Total
5100	Certified salaries								
	Classroom teachers								
	Substitutes								
	Total								
5200	Classified salaries								
	Teacher's aides								
	Total								
5300	Employee Benefits								
	Insurance								
	Workmen's comp.								
	F.I.C.A.								
	State Retirement								
	Total								
5520	Travel *								
	Common carrier								
	Per diem and related exp.								
	Registration fees								
	Gas and oil								
	Mileage								
	Total								
5400	Supplies and Materials								
5410	General and office supp.								
	Instructional supp.								
	Library bks. & periodicals								
	Testing materials								
5430	Janitorial and maint. supp.								
5440	Vehicle supp.								
5450	Data processing supp.								
5470	Food and kitchen supp.								
	Total								
5500 & 5600	Other								
5530	Prof. and tech. services								
5550	Rentals and leases								
5570	Other purch. services								
	printing								
5640	Miscellaneous								
	Total								
5630	Tuition to Others								
	Total Instr. - Regular								

Special Education - Gifted

BUDGET WORKSHEET

INSTRUCTION - SUPPORT (300)

Object Code										Total
5100	Certified Salaries									
	_____									
	_____									
	Total									
5200	Classified Salaries									
	_____									
	_____									
	Total									
5300	Employee Benefits									
	Insurance									
	Workmen's comp.									
	F.I.C.A.									
	State Retirement									
	Total									
5520	Travel *									
	Common carrier									
	Per diem & related exp.									
	Registration fees									
	Gas and oil									
	Mileage									
	Total									
5400	Supplies and Materials									
5410	General & Off. Supp.									
5420	Instructional supp.									
	_____									
	_____									
	Total									
5500 & 5600	Other Operating Expenses									
5530	Prof. & tech. services									
5550	Rentals and leases									
5570	Other purch. services									
5640	Miscellaneous									
	Dues and fees									
	_____									
	_____									
	Total									
	Total Instr. - Support									

PUPIL TRANSPORTATION (004)

BUDGET WORKSHEET

OTHER (400)

Object Code			Total
5200	Classified salaries		
	Supervisor	_____	
	Bus drivers	_____	
	Mechanics	_____	
	Clerical	_____	
	_____	_____	
	_____	_____	
	_____	_____	_____
	Total		_____
5300	Employee Benefits		
	Insurance	_____	
	Workmen's compensation	_____	
	F.I.C.A.	_____	
	State Retirement	_____	_____
	Total		_____
5520	Travel		
	Common carrier	_____	
	Per diem and related expenses	_____	
	Registration fees	_____	
	Gas and oil	_____	
	Mileage	_____	_____
	Total		_____
5400	Supplies and materials		
5410	General and office supplies	_____	
5440	Vehicle supplies	_____	
	_____	_____	
	_____	_____	_____
	Total		_____
5500	Other operating expenses		
5540	Repairs and maintenance	_____	
5550	Rentals and leases	_____	
5560	Insurance and bonding	_____	
5570	Contracted services	_____	
	_____	_____	_____
	Total		_____
5740	Capital outlay		
	Pupil transportation equipment	_____	
	_____	_____	
	_____	_____	_____
	Total		_____
	Total Pupil Transportation		_____

CAPITAL OUTLAY (005)

BUDGET WORKSHEET

Object Code			Total
5720	Building additions and improvements		
	Total		
5730	Improvements other than buildings		
	Total		
5740	Furniture and equipment		
	Total		
5760	Textbooks		
	Total		
5790	Other		
	Total		
5630	Capital outlay for tuition students		
	Total		
	Total Capital Outlay		