



Chief School Financial Officer (Professional) Certificate Program

Participant's Handbook

Revised October 2022

What is the Chief School Financial Officer (CSFO) Professional Certificate?

The AASBO CSFO Certificate Program is a mandatory program for all CSFOs in Alabama but is available to anyone in school business management or K-12 education. The program supports the on-going professional development of school business officials and defines the essential skills and knowledge that every effective school business professional should possess.

- The Certificate is designed to develop your professional knowledge, understanding, and competence to a level where you will be able to contribute effectively to key areas of school business and finance.
- The program aims to provide you with a framework for developing and improving your own professional administrative practices within the organization where you work.
- The program encourages you to think about what you do and how you do it within your job.
- The program promotes best practices in school business and finance.

What are the objectives of the program?

The specific objectives of this program are to provide opportunities to:

- To promote the highest professional and ethical standards of school business management practices for Alabama's schools.
- To provide recognized standards of professional competence for school business officials.
- To provide professional growth opportunities to carry out effectively the responsibilities of the CSFO position.
- To capitalize on the experiences and training of current school business officials to enhance the functions of all school business officials.
- To develop skills to link fiscal operation to school district goals.
- To build confidence in school business officials in their ability to effectively manage school finances.
- To provide knowledgeable mentors.
- To analyse the duties and responsibilities of a school business official and identify minimum skills needed.

How will I be supported while undertaking the program?

- The program will also provide you with opportunities to meet and discuss issues with colleagues. We believe that **‘networking’** can be one of the most valuable aspects of the program and we hope you will take full advantage of the opportunities available.
- The program courses will provide a great deal of information in a short period of time. The courses are intended to cover major points about their respective topics, offer opportunity for questions and discussion, and provide resource information for future use.
- AASBO’s professional development opportunities are geared toward helping you complete the program and maintain your certificate.
- AASBO offers a mentor program for new CSFOs that aids during the first five years of their employment. As part of this program, experienced CSFOs are assigned as mentors to assist through personal contact, site visits, and electronic communication. Each mentor serves as a coach and can provide one-on-one training assistance during the first years in the position.
- AASBO also provides additional workshops and training in group settings for new CSFOs to ensure that new CSFOs have the tools and training needed to be successful.

What does the program contain?

The program will 18 courses (54 classroom hours) in school financial management.

I. Governmental Accounting Overview

This course provides an overview of governmental accounting and financial reporting for local school districts. This session will review the specialized accounting rules, guidelines, and practices applicable to local school districts.

Course Content:

- Conceptual Framework – GASB Concept Statements
- Government Budgeting
- GFOA Best Practices in School Budgeting
- Fund Accounting
- Activity Funds in Local Schools

II. Understanding Alabama Schools’ Accounting System

This session addresses the issues of school funding for school districts in Alabama. Course will include state and federal funding allocation formulas, fiscal accountability law, financial reporting, and the Alabama school accounting manual.

Course Content:

- Guide to State Allocations
- Accounting Manual System components
 - What do the numbers mean?
- How do you choose an account number?
 - Why does it matter?
- File Components
- Critical Coding Edits
- Other Coding Information
- Fiscal Accountability Act

III. **Budget and Financial Reporting**

This session will review the Governmental Accounting & Financial Reporting Principles, Basic Governmental Financial Statements, State and Local Government Standards and Business Standards.

Course Content:

- Governmental Accounting & Financial Reporting Principles (GAFR)
 - Governmental Accounting – Recognition and Measurement
 - Budgetary Accounting
 - Basic Financial Statements
 - GASB Standards/Changes in Standards to follow/support GAFR
- Comprehensive Annual Financial Reporting
- Government Accounting Standards Board (GASB) -
- Recent GASB Pronouncements that could affect-Local Education Agencies

IV. **Government Accounting, Budgeting and Accounting Update (Formerly Budget & Reporting II)**

This course will focus on current and proposed standards, guidance, and regulatory requirements involving governmental accounting, auditing, and budgeting as it pertains to school districts. Topics covered will come from a variety of standard-setting agencies including Governmental Accounting Standards Board (GASB) and Governmental Accountability (GAO) [**auditing and internal controls**].

Course Content:

- GASB Update
- Recent pronouncements that could affect Alabama LEAs
- GASB Financial Reporting Model Project
- Governmental Auditing Update
- Governmental Internal Controls

V. **Cash Management**

Effective cash management is more important today than ever before. This session will develop specifications for the selection of banking and other financial services, discuss the concepts of compensating balances, cash flow analysis, account analysis statements and investment guidelines. Session will focus on effective cash management practices and the utilization of banking products and services for a more efficient business operations.

Course Content:

- Cash Management Overview
 - Developing a Cash Management Program
 - Cash Flow Forecast
 - SAFE Program
- Investment Options for School Districts
- Best Practices in Cash Management
 - Banking Services/Products
 - Utilization of Technology in Cash Management
- Fraud and Security in Banking

VI. Facilities Management

Course will focus on school facility management and operations. Effective school facility management protects the capital investments and provides an enhanced learning environment for students and teachers. Topics will include planning, budgeting and purchasing for facility management, environmental issues, the capital planning process and standards and procedures of the Alabama Division of Construction Management.

Course Content:

- Planning for School Facility Management
- Facility Audits/Assessments
 - Annual School Capital Planning Process
- Division of Construction Management
- Energy Management
- Risk Management for Facilities

VII. Financial Planning I

This two-part session will focus on the school budget planning process. The session will cover Alabama law related to the annual budget, techniques, and methods of developing the budget, to include development of a budget calendar, compilation and preparation, expenditure and revenue estimations, budget edit checks and presenting effective budget presentations to your board. Session will also cover the tools available in the accounting software for building the budget.

Course Content:

- Principles of School District Budgeting
- Alabama Law related to School District Budgets
- Budgeting Process
- Utilization of Tools to Streamline Process

VIII. Financial Planning II

This two-part session will focus on the school budget monitoring process. Subjects include financial forecasting and projections, budget amendments, budget analysis techniques and sample reports utilized for budget performance analysis.

Course Content:

- Internal Monitoring of the Budget
- Financial Forecasting and Projections
- Reporting to Your Board
- Budget Amendments

IX. Effective Communication

Effective communication is an essential component of organizational success whether it is at the departmental or organizational level. Being able to communicate effectively and in a professional manner is a necessary and vital skill for every school business official. This course is designed to improve your communication, public speaking, utilization of email and technology as a communication tool and more.

Course Content:

- Basic Elements of the Communication Process
- Communication Strategies, Preferences and Adaptability
- Active Listening
- Clarifying Feedback
- Tips for Presentations
- E-mail/Social Media Communications

X. Alabama's Financial Management Software

This course is designed for all users of the NextGen financial software. The session will cover all basic information for both new and experienced users. Session will include general use of the financial application within the Nextgen Software. Subjects will include General Ledger, Accounts Payable, Payroll, General Reporting, and Financial Reporting within the application. Course will also review the enhancements and reporting capabilities in the software.

Course Content:

- NextGen Applications, Functionalities and Enhancements
 - Budgetary
 - Payroll
 - Personnel
- Utilizing NextGen Reporting Functions

XI. Employment Law

Session will provide an overview of the state and federal employment laws as they apply to Local Education Agencies (LEAs) Discussion will focus on the legal issues relevant to employment of school district personnel. Topics will include the Alabama tenure law (Student's First Act), the employment process to include E-Verify, vacancies and job postings. Session will also discuss the federal employment laws applicable to school districts.

Course Content:

- Alabama Tenure Law (Students First Act)
- Employment Process
- Federal Employment Laws
- Family Medical Leave Act
- Fair Labor Standard Act

XII. School Law

This session will provide an overview of state education law as it applies to Local Education Agencies (LEAs). Course will provide a foundation of the laws that affect the school business operations of school districts.

Course Content:

- Overview of the Code of Alabama – Laws Pertaining to Education in Title 16
- Laws Affecting School Business Operations
- Ethics Law
- Board Organization and Operation
- Alabama State Board Administrative Code

XIII. Contracts/Purchasing

Session will focus on developing the foundation for the contract/ purchasing function in the school district and focus on effective procurement practices. Topics will include purchasing practices and procedures, the Alabama Competitive Bid Law, Public Works Law, contracts, specification writing, for products and services, disposal of surplus property, utilization of purchasing cooperatives and common issues/problems with contracts and procurement.

Course Content:

- Understanding Governmental Procurement
- Roles and Responsibility of the Purchasing Officer/Director
- Legal Requirements
 - Alabama Procurement Laws
 - Federal Procurement Requirements
- Centralized vs. Decentralized Purchasing
- Best Practices in Procurement

XIV. Managing Federal Programs

This course will cover the information that CSFOs and financial managers should know about managing federal programs. This course will include a review of the financial, as well as the program requirements for each federal program allocation. Key topics will include E-Gap, Maintenance of Effort and Indirect Cost.

Course Content:

- Overview of IDEA & Edgar
 - ESSA, IDEA Program Grants, IDEA Fiscal Responsibility, Allowable Expenses,
- IDEA Fiscal Monitoring
- CNP Regulations, Guidelines and Coding for CSFOs
- Federal Programs Regulations/Guidelines/Updates
- ESSER Update

XV. Elements of Taxation and Issuance of Debt

This course will provide an overview of the local taxes applicable to school districts. This session will also include a section on debt financing for Alabama school districts. Discussion will include the legal and practical issues related to debt issuance, general borrowing options available to school districts, and the procedure process for borrowing.

Course Content:

- Guide to Local Education Taxes
- Guideline and Procedures for Financing Debt
- Short Term Borrowing
- Managing Debt
- Annual Reporting of Local Taxes and Debt

XVI. Utilizing Technology in School Business Management

The day-to-day details of managing the business operations of a school district can overwhelm the average School Business Official. As a SBO it is vital that you understand and use advanced technologies to manage your operations. Technology can help increase business efficiency, effectiveness and improve organization. This session will discuss the technology and tools available to SBOs to help automate the business process.

Course Content:

- Utilizing Technology with Harris/NextGen
- Utilizing Technology for Efficiency
- Analysing Data Utilizing Pivot Tables
- Automating Record Retention

XVII. **Electives (2)** - Participants may choose two electives from any of the AASBO courses that are offered to fulfil the certificate requirements.

How will the program work?

AASBO contracts with the University of Alabama to administer the certificate program. The program holds classes 3 times a year and provides some courses online. The 18 courses will consist of 54 hours of classroom instruction with each course consisting of 3 hours of classroom instruction.

Participants are required to attend each two-day session in its entirety.

Continuing Professional Education (CPE)

Upon completion of the certificate program each certificate holder is required to obtain a minimum of eighteen (18) hours of continuing professional education (CPE) each fiscal year (October–September)

The CPE requirements take effect the fiscal year following the completion year of the certificate. (Certificate is completed in FY 2021-2022; CPE requirements take effect in FY 2022-2023.)

AASBO will accept CPE credits through the following organizations: AASBO, SASBO, International ASBO, GFOA, ASCPA, or any organization recognized as CPE by the Alabama State Board of Public Accountancy. One-half of the required hours must be through the AASBO professional development program.

Any certificate holder who does not maintain their CPE requirements is classified as **inactive status**. To return to active status, he or she must provide proof of the required annual CPE for that certificate for each year of inactive status. Certificate holders who are on inactive status for three or more years are required to go back through the program.

AASBO recognizes there are unforeseen circumstances where an individual may not be able to complete their annual CPE requirements. In these instances, the certificate holder must apply for an extension of time through the AASBO organization stating the reason for the request. If granted, the certificate holder will have six months from the end of the fiscal year to complete the needed hours.

APPENDIX A

The Code of Alabama 1975

Section 16-13A-4

Appointment; removal of chief school financial officer; qualifications.

(a) In consultation with the local superintendent of education, the local board of education shall appoint a chief school financial officer who shall be an employee of the board.

(b)(1) If the position of chief school financial officer is vacant for 30 days and the local board is not actively seeking to fill the position, the State Superintendent of Education may designate a chief school financial officer for a period of not more than one year, which may be extended from year to year, unless and until the local board appoints a person who meets the established qualifications. In addition, the State Superintendent of Education shall designate a chief school financial officer if the position has been vacant for more than 60 days.

(2) A person designated as chief school financial officer by the State Superintendent of Education may not be unilaterally removed from that position by the local board of education pursuant to subsection (c) without the prior approval of the State Superintendent of Education but may be replaced after one year by a qualified person selected by the local board.

(c) Except as specified in subdivision (2) of subsection (b), a local board of education, upon a majority vote of its members, shall have unilateral authority to remove the chief school financial officer.

(d) A person designated as a chief school financial officer shall meet the minimum job qualifications established by the local board and the State Board of Education and shall possess or be eligible to possess certification required pursuant to regulations promulgated by the State Board of Education.

(Act 2006-196, p. 275, §2.)

Section 16-13A-5

Supervision, fiduciary responsibility of chief school financial officer; duties.

(a) The chief school financial officer shall work under the direct supervision of the local superintendent of education but shall have a fiduciary responsibility to the local board of education.

(b) The chief school financial officer shall perform each of the following duties:

- (1) Verify the receipt of all funds to which the local board of education may be entitled by law, or which may come into its possession for public school purposes.
- (2) Verify the payment of such funds, such payments to occur only on written order of the local superintendent of education.
- (3) Keep an accurate record of all receipts and expenditures and provide such information to the local superintendent and the local board.
- (4) Make reports as may be required by law, by the local board of education, or by rules and regulations of the State Board of Education.
- (5) Personally notify, in writing, each board member and the local superintendent of education of any financial transaction of the local board of education which the chief school financial officer deems to be non-routine, unusual, without legal authorization, or not in compliance with the fiscal management policies of the board. The notification shall be recorded in the minutes of the board by the president of the local board of education.
- (6) Be bonded in an amount determined by the State Board of Education.

(Act 2006-196, p. 275, §2.)

APPENDIX B

RULES OF THE STATE BOARD OF EDUCATION STATE DEPARTMENT OF EDUCATION ADMINISTRATIVE AND FINANCIAL SERVICES

CHAPTER 290-2-5 CHIEF SCHOOL FINANCE OFFICERS

TABLE OF CONTENTS

290-2-5-.01	Standards for Chief School Finance Officers, p. 58.
290-2-5-.02	Duties and Responsibilities of Chief School Finance Officers, p. 58.
290-2-5-.03	Qualifications for Chief School Finance Officers, p. 58.01.
290-2-5-.04	Certification of Chief School Finance Officers, p. 58.02
290-2-5-.05	Performance Standards for Chief School Finance Officers, p. 58.03
290-2-5-.06	Requirements to Continue Certification as a Chief School Finance Officer, p. 58.04

290-2-5-.01 Standards for Chief School Finance Officers. A local board of education shall appoint a chief school finance officer that meets the qualifications and certification requirements established by the State Department of Education and Act No. 2006-196.

Author: Dr. Ed Richardson.

Statutory Authority: Code of Ala. 1975 §16-3-13.

History: New 5-08-03, effective 6-12-03; amended 11-9-06, effective 12-14-06.

290-2-5-.02 Duties and Responsibilities of Chief School Finance Officers. The chief school finance officer is responsible for a financial management system that ensures the proper accountability for funds administered by a local board of education and its schools. The financial management system shall reflect the financial condition of the local board of education on a timely and accurate basis. The local board of education shall provide the resources necessary for the chief school finance officer to operate an effective financial management system.

(a) An effective financial management system will require the chief school finance officer and other personnel to:

1. Maintain an accounting system in accordance with generally accepted accounting principles and governmental accounting standards.
2. Maintain a school payroll accounting system in accordance with applicable laws and regulation

**SUPP. NO. 03-2
290-2-5-.02(a)3.**

CHIEF SCHOOL FINANCE OFFICERS

290-2-5-.03(d)3.

3. Prepare financial reports annually and at other times as requested by the local school superintendent, the local board of education, and other agencies.
4. Prepare reports as required by other agencies.
5. Maintain an adequate system of internal controls including property and inventory accounting.
6. Maintain a sound system of cash management.
7. Maintain a sound accounting system in the individual local schools.
8. Maintain a system of contracting and purchasing procedures.
9. Coordinate the preparation of the annual budget and any amendments as appropriate.
10. Maintain the financial operations of the child nutrition program and other special programs in accordance state and federal requirements.
11. Carry out assigned responsibilities in accordance with federal, state, and local laws and with applicable rules and regulations.
12. Perform other duties as may be assigned to the position by law, by the local school superintendent and local board of education, and by rules and regulations of the State Board of Education and the local government.

Author: Dr. Ed Richardson.

Statutory Authority: Code of Ala. 1975 §§16-3-13; 16-8-33; 16-9-32; 16-11-6; 16-12-17; 16-13-10, and; 16-13-11.

History: New 5-08-03, effective 6-12-03.

290-2-5-.03 Qualifications for Chief School Finance Officers. An officer or employee assigned the duties of a chief school finance officer of the local board of education after June 30, 2003 shall have at least three years of experience in a business-related field, meet the requirements for a certified chief school finance officer specified in Rule 290-2-5-.04, and meet one or more of the following professional requirements:

- (a) Hold a baccalaureate degree from an accredited four-year college or university with a concentration in a business-related curriculum (accounting, finance, business administration, etc.) including at least 9 semester hours in accounting.
- (b) Hold a MBA or other graduate degree in a business-related field from a regionally accredited institution.
- (c) Is a Certified Public Accountant.
- (d) Hold a baccalaureate degree in a concentration other than a business-related curriculum but has at least 24 semester hours of business-related courses, with at least 18 hours in the following courses (or course equivalent):
 1. Principles of Accounting I (3 semester hours).
 2. Principles of Accounting II (3 semester hours).
 3. Intermediate Accounting (3 semester hours).

**SUPP. NO. 03-2
290-2-5-.03(d)4.**

CHIEF SCHOOL FINANCE OFFICERS

290-2-5-.04(1)(d)

4. Cost Accounting (3 semester hours).
5. Governmental Accounting (3 semester hours).
6. Financial Management (3 semester hours).
7. General Management (3 semester hours).
8. Business (or Organizational) Communications (3 semester hours).

Author: Dr. Ed Richardson.

Statutory Authority: Code of Ala. 1975 §16-3-13.

History: New 5-08-03, effective 6-12-03.

290-2-5-.04 Certification of Chief School Finance Officers.

(1) A chief school finance officer may be certified by the State Superintendent as a Certified Chief School Finance Officer (CCSFO) after the completion and verification of the course requirements for certification. The State Superintendent shall determine the procedures for the submission and verification of documentation for certification requirements.

(a) A chief school finance officer that is satisfactorily performing the duties of the position, has been in the position for at least three years on June 30, 2003, has met the certification course requirements, and has not met the professional requirements listed in Rule 290-2-5-.03, shall be certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education.

(b) A chief school finance officer that is performing the duties of the position, has been in the position for less than three years on June 30, 2003, and has not met the professional requirements listed in Rule 290-2-5-.03, shall be provisionally certified as a CCSFO upon completion of the certification course requirements within three years and the recommendation of the local school superintendent and the local board of education. After three years of satisfactorily performing the duties of the chief school finance officer, and upon the recommendation of the local school superintendent and the local board of education, the chief school finance officer shall be certified as a CCSFO.

(c) A chief school finance officer that is satisfactorily performing the duties of the position on June 30, 2003, has been in the position for at least three years, and meets the professional requirements and certification course requirements in Rule 290-2-5-.03 shall be certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education.

(d) A chief school finance officer that is satisfactorily performing the duties of the position on June 30, 2003, has been in the position for at least three years, has met the professional requirements listed in Rule 290-2-5-.03, and has not met the certification

course requirements shall be provisionally certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education. The chief school finance officer shall have three years to meet the certification course requirements, and upon the recommendation of the local school superintendent and the local board of education, the chief school finance officer shall be certified as a CCSFO.

(e) An officer or employee assigned the duties of a chief school finance officer of the local board of education after June 30, 2003 shall meet the professional requirements listed in Rule 290-2-5-.03 and shall meet the certification course requirements within three years to be certified as a CCSFO upon the recommendation of the local school superintendent and the local board of education.

(f) In a dire emergency, a local board of education may assign the duties of a chief school finance officer, on an interim basis not to exceed six continuous months, to an officer or employer that does not meet the qualifications stated in Rule 290-2-5-.03. A dire emergency exists if:

1. The position of chief school finance officer is vacant and the local school superintendent position is currently held on an acting or interim basis; or
2. The position of chief school finance officer is vacant and the local board of education needs additional time to fill the position with an individual that meets the qualifications stated in Rule 290-2-5-.03.

(g) The State Superintendent may revoke or suspend the certification of a chief school finance officer for the reasons stated in Rule 290-2-5-.06.

Author: Dr. Ed Richardson.
Statutory Authority: Code of Ala. 1975 §16-3-13.
History: New 5-08-03, effective 6-12-03.

290-2-5-.05 Performance Standards for Chief School Finance Officers. The State Department of Education shall approve a certification program to provide minimum standards, professional development, and continuing education for the wide variety of assignments, duties, and tasks of chief school finance officers.

(a) The certification program approved by the State Department of Education shall have the following goals and objectives:

1. To provide the highest professional and ethical standards of school business management practices for Alabama's schools.
2. To provide recognized standards of professional competence for chief school finance officers.
3. To provide professional growth opportunities necessary to carry out most effectively the responsibilities of the position of Chief School Finance Officer.
4. To capitalize on the experiences and training of current school finance and business officials to enhance the functions of all school finance officers.

5. To develop skills to link fiscal operations to school district goals.
6. To build confidence in chief school finance officers' ability to effectively manage school finances.
7. To provide knowledgeable mentors.
8. To analyze the duties and responsibilities of a chief school finance officer and identify minimum skills needed.
9. To identify and develop professional competence.
10. To increase public confidence in school financial accountability.
11. To attract better qualified personnel in school fiscal management.
12. To provide a high quality continuing education program.
13. To provide personal and professional growth and development.
14. To strengthen the business and financial management of school operations for the ultimate benefit of the students of Alabama public schools.

Author: Dr. Ed Richardson.

Statutory Authority: Code of Ala. 1975 §16-3-13.

History: New 5-08-03, effective 6-12-03.

290-2-5-.06 Requirements to Continue Certification as a Chief School Finance Officer.

(1) The certification program approved by the State Department of Education shall provide the following continuing professional education (CPE) requirements:

(a) A CCSFO shall receive 18 contact hours of approved CPE credits during each fiscal year. CPE hours earned in excess of the 18-hour requirement may be carried forward to the next fiscal year. CPE hours carried forward to the next fiscal year may not exceed 18 hours.

(b) If a CCSFO cannot meet the requirement of 18 hours of CPE per year by the end of the fiscal year due to extenuating circumstances, such as an extended illness, then the deadline will be extended to six months after the end of the fiscal year and the CCSFO will be placed on probation during this time. The chief school finance officer is responsible for meeting this requirement within the six-month period and for reporting the CPE information to the State Department of Education.

(c) A CCSFO may receive CPE credit from other professional organizations, such as the CPE required for Certified Public Accountants, Certified Management Accountants, and Certified Internal Auditors. CPE credit may be obtained from any level of the Association of School Business Officials (ASBO) and the Government Finance Officers' Association (GFOA). Except for classes arranged by State Department of Education with various organizations, a CCSFO is responsible for providing acceptable documentation of CPE credit to the State Department of Education. Acceptable documentation includes a certificate of completion, an attendance record, or a letter from

the organization verifying the CCSFO's attendance. The State Department of Education may require additional or alternative documentation of CPE credit.

(d) The CPE requirements for a CCSFO completing the course requirements for certification are adjusted for the first year of certification:

1. If certification is received during the months July through September, no CPE hours are required until the next fiscal year.
2. If certification is received during the months October through December, nine (9) CPE hours are required in the fiscal year.
3. If certification is received during the months January through March, six (6) CPE hours are required in the fiscal year.
4. If certification is received during the months April through June, three (3) CPE hours are required in the fiscal year.
5. CPE hours earned during the first year of certification in excess of the required number of CPE hours may be carried forward to the next fiscal year. A CCSFO shall finish 18 contact hours of approved CPE credits during each fiscal year beginning with the second year of certification.

(e) The State Department of Education will provide CPE records to a CCSFO on a quarterly basis.

(2) If the chief school finance officer does not meet the CPE requirements the State Superintendent may revoke or suspend the certification of the chief school finance officer.

(3) Upon presentation of evidence that a CCSFO has demonstrated gross negligence or incompetence, the State Superintendent may place the chief school finance officer in probationary status for up to one year. Upon demonstrating satisfactory improvement in performance, the State Superintendent may reinstate a chief school finance officer from probationary status.

Author: Dr. Ed Richardson.
Statutory Authority: Ala. Code §16-3-13 (1975).
History: New 5-08-03, effective 6-12-03.