

**SUMMARY OF FISCAL YEAR 22  
OCAS MANUAL CHANGES**

**SECTION A–FISCAL YEAR DIMENSIONS**

**Deletions:**

1. **FY 2020 - 21**

**Additions:**

5. **FY 2021 – 22**

**Changes:**

The terminal digit of the applicable year designates the code; e.g., year ~~2020-2021~~ 2021-2022 would be coded ± 2.

**SECTION B – FUND DIMENSION DEFINITIONS**

**Deletions: None**

**Additions: None**

**Changes: None**

**SECTION C – PROJECT REPORTING DIMENSION DEFINITIONS**

**Deletions:**

**542\* Part B, Mathematics and Science Partnerships.** (CFDA Number 84.366)  
(AWARD # S366B110037)

**544\* Math and Science Partnership.** Title II B, Math and Science Partnership Grant. Grant award for Oklahoma's fiscal year FY 2013. This grant begins February 1, 2013 and ends June 30, 2014. (CFDA Number 84.366) (AWARD #S366B120037)

**545\* Mini Mathematics and Science Partnerships Grant.** (CFDA Number 84.366)

**Additions:**

**318\* Redbud School Funding Act -** Funds to provide equitable funding to charter and public schools who fall below the state average baseline local funding per student.

**416\* Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (HEERF-2).** Supplemental federal funds for emergency assistance to Post-Secondary students and emergency relief for Technology Centers impacted by the COVID-19 pandemic. (CFDA Number 84.425) **(ADDED IN FY21)**

**417\* American Rescue Plan Act of 2021 (HEERF-3) –** Supplemental federal funds for emergency assistance to Post-Secondary students and emergency relief for Technology Centers impacted by the COVID-19 pandemic. (CFDA Number 84.425) **(CAREER TECH ONLY)**

**558 \* ESSER Summer Learning and Enrichment Program Grants - (CFDA # 84.425U)**  
**(added late in FY22 07-13-21)**

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- 559 \* ESSER Comprehensive Afterschool Program Grants - (CFDA # 84.425U)  
(added late in FY22 07-13-21)**
  
- 624\* American Rescue Plan (ARP) - IDEA B - Coordinated Early Intervening Services (CEIS)  
(CFDA Number 84.027X)**
  
- 628\* American Rescue Plan (ARP) - IDEA B Flow Through (CFDA Number 84.027X)**
  
- 629\* American Rescue Plan (ARP) - IDEA B Flow Through Private (like 621)  
(CFDA Number 84.027X)**
  
- 643\* American Rescue Plan (ARP) - IDEA B Preschool (CFDA Number 84.027X)**
  
- 644\* American Rescue Plan (ARP) - IDEA B Preschool Private (like 641 Preschool Private)  
(CFDA Number 84.027X)**
  
- 714\* Title IV, Part A, ARTech (Art Tech) – Funds to provide online art classes for students with  
limited or no access to arts programming. (CFDA 84.425D).**
  
- 721\* GEER – CARES State Level Funds (CFDA Number 84.425C) (CFDA Number 84.027X)**
  
- 722\* American Rescue Plan (ARP ESSER) – Elementary and Secondary School Emergency Relief  
Fund – School Counselor Corps Grant - Funding is awarded to eligible school districts, to  
increase the availability of effective school-based counseling. (CFDA Number 84.425U)**
  
- 760\* P-EBT Program.** Funds to reimburse SFA’s for administrative costs incurred in the delivery  
of P-EBT. These funds may be used to reimburse allowable local level P-EBT costs. Examples  
of allowable reimbursement costs under this grant include: limited salaries of personnel,  
supplies, or other expenses associated with the FY 2021, SY 2020-2021 P-EBT program.  
(CFDA Number 10.649)
  
- 761\* Emergency Operational Costs Reimbursement – Child and Adult Care Food Program –  
Funds to provide additional reimbursements for emergency operating costs incurred during the  
public health emergency. (COVID-19) (CFDA Number 10.558)**
  
- 762\* Emergency Operational Costs Reimbursement (SBP & NSLP) – Funds to provide additional  
funding for local child nutrition program operators whose revenues declined or were temporarily  
interrupted during the early months of the pandemic due to COVID-19 related restrictions and  
closures. (CFDA Number 10.555)**
  
- 782\* Oklahoma Aware – Mental Health Services Programs – Funds to address substance abuse  
treatment, prevention and mental health needs. (CFDA # 93.243)**
  
- 793\* ESSER II/CARES ACT – Elementary and Secondary School Emergency Relief Fund II - Formula  
Funding. (CFDA Number 84.425D) (ADDED IN FY21)**

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- 794\* ESSER II/SET-ASIDE FUNDS** – Elementary and Secondary School Emergency Relief Fund II – Funds to assist eligible school districts that received limited funding under ESSER II to help prevent, prepare, and respond to the impact of the Coronavirus Disease (COVID 19). (CFDA Number 84.425D)
  
- 795\* American Rescue Plan (ARP ESSER) – Elementary and Secondary School Emergency Relief Fund** (CFDA Number 84.425U)
  
- 796\* American Rescue Plan (ARP ESSER) – Elementary and Secondary School Emergency Relief Fund – Homeless I** (CFDA Number 84.425U)
  
- 797\* American Rescue Plan (ARP ESSER) – Elementary and Secondary School Emergency Relief Fund – Homeless II** (CFDA Number 84.425U)
  
- 798\* American Rescue Plan (ARP ESSER) – State** (CFDA Number 84.425U)

**Changes:**

760 755 CHILD NUTRITION FEDERAL FUNDS

**SECTION D – OPERATIONAL UNIT DIMENSION DEFINITIONS (SITE CODE)**

**Deletions:** None  
**Additions:** None  
**Changes:** None

**SECTION F – FUNCTION DIMENSION DEFINITIONS**

**Deletions:** None  
**Additions:** None

**Changes:**

- 2314\* Election Services.** Activities pertaining to services rendered in connection with any LEA election including elections of officers, bond elections, ~~and budget and appropriation elections.~~
  
- 2319\* Other Board of Education Services.** Other services which cannot be classified under the preceding areas of responsibility. District or site membership in organizations would be included here. Unemployment compensation may be distributed to the function in accordance with the salary budget or may be included here. The district’s budget, Estimate of Needs, and appropriations would be coded here.

**SECTION G – OBJECT DIMENSION DEFINITIONS**

**Deletions:** None  
**Additions:** None

**Changes:**

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- 337\* Other Professional Services.** Contract service for systems analysts, planners, editors and payments to a paying agent for services rendered.
- 438\* Other Building & Groundskeeping Services.**
- 530\* Communication Services.** Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications service to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications service to establish or maintain postage machine rentals, postage, express delivery services, or couriers. This includes licenses and fees for services such as subscriptions to research materials over the internet (such as downloads). (Expenditures for software and software subscriptions should be coded to objects 653, if the software was not capitalized; or 734, if the software is eligible for capitalizations as determined).
- 618\* Cleaning, Maintenance and Groundskeeping Supplies.** Expenditures for custodial supplies, cleaning products, chemicals, and small parts. (Ex. Spark plug, fuel filter, air filter, weed eater line, fuel cap, electrical outlets, switches, and cover plates).
- 653 Supplies-Technology Related.** Technology related supplies include supplies that are typically used in conjunction with technology related hardware, software and software subscriptions. Some examples are, CDs, flash or jump drivers, parallel cables, and monitor stands. E-readers, including kindles, and iPads, which fall below capitalization thresholds should be reported here as well. Software costs below the capitalization threshold should be reported here. Licenses and fees for services such as subscriptions to research materials over the Internet should be reported under 530 communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730).
- 734\* Technology Software.** Expenditures for purchased software used for educational or administrative purposes that exceed the capitalization threshold. Expenditures for software and software subscriptions that meet the standards for classification as a supply should be coded to object code 653, Supplies—Technology Related.
- 810\* Dues and Fees.** Expenditures or assessments for district membership in professional or other organizations, ~~payments to a paying agent for services rendered~~, late payment fees charged to a district or bank service charges.

**SECTION H – PROGRAM DIMENSION DEFINITIONS**

**Deletions:** None

**Additions:**

- 001\* Charter School Closure Reimbursement Revolving Fund (CSCRRF) – Only to be used by Charter Schools and Charter School Sponsors.**

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**483\* Oklahoma AWARE – Mental Health Services Programs (South Region)**

**Changes: None**

**SECTION I – SUBJECT DIMENSION DEFINITIONS**

**Deletions:**

2835 Studio Art 3-D Mix  
3021 Orchestra  
3022 Jazz Band  
8115 Employee and Labor Relations  
8129 Multilayer Switching and Internetwork Support  
8144 Forms Development  
8164 Business Communications and Project Management  
8168 User Interface Design  
8183 Planning and Maintaining Server Network Infrastructure  
8204 Intermediate Sound Production  
8205 Advanced Animation Techniques  
8240 Database Administration Fundamentals  
8242 Networking Fundamentals  
8466 Occupational Basic Design and Custom Sewing  
8467 Occupational Intermediate Apparel Design and Custom Sewing  
8823 Employment Essentials  
9789 Management

**Additions:**

2817 Art Appreciation  
2818 Art History  
2838 Advanced Placement Studio Art 2-D  
2839 Advanced Placement Studio Art 3-D  
2866 Dance Performance and Production  
2867 Ballet I  
2868 Ballet II  
2869 Ballet III  
2870 Ballet IV  
2875 Hip Hop I  
2876 Hip Hop II  
2877 Dance for Musical Theatre  
2882 Tap I  
2883 Tap II  
2889 Jazz I  
2890 Jazz II  
2891 Jazz III  
2892 Jazz IV  
2897 Modern Dance I  
2898 Modern Dance II  
2899 Modern Dance III  
2900 Modern Dance IV  
2905 World/Cultural Dance

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- 2906 Dance Improvisation and Composition
- 2907 Dance Appreciation
- 2908 Color Guard (For Dance Credit)
- 2956 Humanities I (Drama/Theatre Emphasis)
- 3005 Orchestra I
- 3006 Orchestra II
- 3007 Orchestra III
- 3008 Orchestra IV
- 3047 Culturally Influenced Ensemble
- 3048 Piano
- 3049 Guitar
- 3050 Music Immersive Experience
- 4411 Algebra I (use 4432 and 4433 for Algebra IA and IB ½ credits, respectively)
- 5031 Biology I (use 5021 and 5022 for Biology IA and IB ½ credits, respectively)
- 8145 Desktop Publishing Fundamentals (6<sup>th</sup>-9<sup>th</sup> grade)
- 8260 Drone Technology
- 8261 Artificial Intelligence
- 8879 Mechanical Design Engineering
- 8880 Architecture Design Engineering
- 8881 Virtual Reality (VR) Coding
- 8882 Advanced Mechanical Design Engineering
- 9136 Printing Technology
- 9235 Hospitality Management
- 9236 Hospitality Management- Advanced
- 9814 Entrepreneurship MK- Professional
- 9878 Robotics Engineering
- 9960\* Energy & Power**
- 9736 Energy & Power
- 9737 Energy & Power Specialized
- 9961 Electrical Lineman

### Changes:

- 2815 ~~Advanced Placement—Studio Art Drawing~~ Advanced Placement – Drawing
- 2821 ~~Arts and Crafts I~~ Folk Art I
- 2822 ~~Arts and Crafts II~~ Folk Art II
- 2823 ~~Arts and Crafts III~~ Folk Art III
- 2824 ~~Arts and Crafts IV~~ Folk Art IV
- 2832 Studio Art 3-D ~~Construction~~ Design
- 2833 ~~Studio Art 3-D Design~~ Jewelry and Metals I
- 2834 ~~Studio Art 3-D Performance~~ Jewelry and Metals II
- 2838 Advanced Placement ~~Studio~~ 2-D Art and Design
- 2839 Advanced Placement ~~Studio~~ 3-D Art and Design
- 2856 ~~Stage-Crafts I~~ Technical Theatre I
- 2857 ~~Stage-Crafts II~~ Technical Theatre II
- 2858 ~~Stage-Crafts III~~ Technical Theatre III
- 2859 ~~Stage-Crafts IV~~ Technical Theatre IV
- 2893 ~~Performing Arts/Theater I~~ Acting I
- 2894 ~~Performing Arts/Theater II~~ Acting II

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2895	<del>Performing Arts/Theater III</del>	Acting III
2896	<del>Performing Arts/Theater IV</del>	Acting IV
3001	<del>Instrumental Music I</del>	Band I
3002	<del>Instrumental Music II</del>	Band II
3003	<del>Instrumental Music III</del>	Band III
3004	<del>Instrumental Music IV</del>	Band IV
3031	<del>Instrumental—Strings</del>	Jazz Band I
3032	<del>Instruments—Woodwinds</del>	Jazz Band II
3033	<del>Instrument—Brass</del>	Jazz Band III
3034	<del>Instruments—Percussion</del>	Jazz Band IV
8868	<del>Aeroponics/Hydroponics</del>	Aeroponics/Hydroponics/Auqaponics

**SECTION J – JOB CLASS DIMENSION DEFINITIONS**

**Deletions: None**

**Additions:**

- \*217 Licensed Mental Health Professional (C)** - Works with individuals, families, groups, and communities on mental health issues and improve mental well-being. a Licensed Professional Counselor, Licensed Alcohol and Drug Counselor and Licensed Marriage and Family Therapist would be included here.
  
- 330\* Homeless Liaison, Foster Care Liaison and Parent Liaison** - Collaborates with community services providers, school personnel, and the state homeless coordinator to provide homeless child and youth education and related services. Ensure homeless children and youth are identified and immediately enrolled in school by establishing a referral process with school staff and communities; informs parents/ students of their education right; informs parents/student of transportation rights; guarantees that students receive free school meals, school supplies and course fee waivers. Homeless Liaison, Foster Care Liaison and Parent Liaison would be coded here. This person would work under the direction of a coordinator or director.
  
- 419\* Personal Care Assistant (PCA)** - Under the direction of licensed special education and/or related services staff, assists one or more students in accomplishing activities of daily living; instrumental activities of daily living, health related functions; redirection of behavior; and other tasks as identified in an Individualized Education Programs (IEPs) or Section 504 plan for assigned students. Personal Care Assistants may be assigned to work with students who have physical disabilities, healthcare/medical needs, or require other forms of specialized care. **(ADDED IN FY21)**
  
- 965\* Emergency Medical Technician (EMT)** - Performs interventions and serves as link between the scene of an emergency and the health care system.

**Changes:**

- 209\* Student Teacher (C B).** Provides learning experiences and care to students under the supervision of a certified teacher as part of a formalized higher education program of teacher preparation.

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**SECTION L – SOURCE OF REVENUE DIMENSION DEFINITION**

**Deletions: None**

**Additions:**

**3435\* Redbud School Funding Act** - Funds appropriated by the Legislature and allocated to provide equitable funding to charter and public schools who fall below the state average baseline local funding per student.

**4704\* Emergency Operational Costs Reimbursement – Child and Adult Care Food Program** (CFDA Number 10.558)

**4705\* Emergency Operational Costs Reimbursement - SBP & NSLP** (CFDA Number 10.555)

**4706\* P-EBT Program.** Funds to reimburse SFA’s for administrative costs incurred in the delivery of P-EBT. These funds may be used to reimburse allowable local level P-EBT costs. Examples of allowable reimbursement costs under this grant include: limited salaries of personnel, supplies, or other expenses associated with the FY 2021, SY 2020-2021 P-EBT program. (CFDA Number 10.649)

**4816\* Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (HEERF-2).** Supplemental federal revenue related to emergency assistance provided to Post-Secondary students and Technology Center emergency relief due to the COVID-19 pandemic. (CFDA Number 84.425) (CAREER TECH ONLY) **(ADDED IN FY 2021)**

**4817\* American Rescue Plan Act of 2021 (HEERF-3)** - Supplemental federal revenue related to emergency assistance provided to Post-Secondary students and Technology Center emergency relief due to the COVID-19 pandemic. (CFDA Number 84.425) (CAREER TECH ONLY)

**Changes: None**

**SECTION M – PROGRAM DIMENSION DEFINITIONS**

**Deletions: None**

**Additions:**

**001\* Charter School Closure Reimbursement Revolving Fund (CSCRFF) – Only to be used by Charter Schools and Charter School Sponsors.**

**Changes: None**



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**ADMINISTRATIVE COST  
CODING CRITERIA**

To calculate Administrative Costs beginning July 1, 2004, the Oklahoma Cost Accounting System (OCAS) section will use all funds (11 through 60) and the following codes:

**Director, Coordinator, Supervisor, or Administrator:**

Function: All  
Objects: 100 and 200 Series (Salaries and related burdens and benefits)  
363-364 (Management Organization Salaries and related burdens and benefits)  
Job Classes: 101 Administrative/Supervisory/Ancillary Services Officer  
107 Executive Assistant  
109 Manager  
301 Accountant  
303 Administrative Intern  
322 Family/Community Support Coordinator  
332 Network Administrator  
358 Transition Coordinator  
513 Supervisor  
601 Bookkeeping/Accounting/Auditing Clerk  
612 Office Manager