

**SUMMARY OF FISCAL YEAR 23  
OCAS MANUAL CHANGES**

**SECTION A–FISCAL YEAR DIMENSIONS**

**Deletions:**

1. FY 2021- 22

**Additions:**

5. FY 2022 – 23

**Changes:**

The terminal digit of the applicable year designates the code, e.g., year ~~2021-2022~~, 2022-2023 would be coded 2 3.

**SECTION B – FUND DIMENSION DEFINITIONS**

**Deletions: None**

**Additions: None**

**Changes: None**

**SECTION C – PROJECT REPORTING DIMENSION DEFINITIONS**

**Deletions:**

- 502\*** **School Improvement Grants (SIG).** (CFDA Number 84.377A)
- 503\*** **School Improvement Grants (SIG).** Cohort V. (CFDA Number 84.377A)
- 504\*** **School Improvement Grants (SIG).** Cohort VI. (CFDA Number 84.377A)
- 519\*** **Supplemental School Improvement Grants** - These funds are to provide assistance for school improvement schools by enabling the lowest achieving schools to meet the goals under school and local educational agency improvement, corrective action, and restructuring plans. (CFDA Number 84.377)
- 537\*** **School Improvement Grants.** (CFDA Number 84.377)
- 617\*** **Special Ed-Covid Assist** - Funds for additional funding from the CARES Act and may only be used to support special education and related services provided to students with disabilities under the IDEA. Any funding requested should be in addition to the supports and services provided to all students and may not be used to supplant State, local, or other federal funds. Funds may be used by the LEA to supplement the level of federal, State, and local funds expended for special education and related services provided to students with disabilities.
- 735\*** **Temporary Assistance for Needy Families (TANF)** - Revenue received from federal sources to provide adult basic education distributed to the school districts through the State Department of Education. (CFDA Number 93.558)

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**Additions:**

- 414\*** **Coronavirus State and Local Fiscal Recovery Funds (ARPA)** - Federal funding available to State for investment in projects that will benefit all Oklahomans. (CFDA # 21.027)
  
- 463\*** **Temporary Assistance for Needy Families (TANF).** Funds received from state sources to provide basic education distributed, to school districts through the State Department of Career and Technology Education. (CFDA # **93.558**)
  
- 595\*** **Johnson-O'Malley** - Indian Education Committee/staff attendance at national education conferences, IEC development to assist with IEC goals, objects, missions, and support evaluation of JOM program. (Staff Capacity Building Efforts) (CFDA15.130)
  
- 723\*** **CDC – Epidemiology and Laboratory Capacity - Reopening Schools - To** detect, respond, prevent and control known and emerging (or re-emerging) infectious diseases. (CFDA # 93.323)
  
- 724\*** **Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) – School Nurse Support Grant** - To prevent and control emerging infectious diseases. (CFDA # 93.323)
  
- 725\*** **ARP ESSER III – Oklahoma Paid Student Teacher Stipend** – Billed to the SDE through the Comptroller’s Office. (CFDA # 84.425U)
  
- 760      755      CHILD NUTRITION FEDERAL FUNDS

**Changes:**

- 721\*** ~~**GEER – CARES State Level Funds.**~~ **GEER I – Formula**

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

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

**SECTION F – FUNCTION DIMENSION DEFINITIONS**

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

**Changes:**

- 2490\*** Other Support Services—School Administration. Other school services which cannot be recorded under the preceding classifications on expenditures of which the LEA might want to track. Graduation expenses, athletic director, and full-time department chairpersons who are not coded to 1000 would be included here. **Non-monetary staff awards would be included here.**

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**SECTION G – OBJECT DIMENSION DEFINITIONS**

**Deletions: None**

**Additions:**

- 174\*** **Paid Student Teacher Initiative** – Compensation paid to qualified teachers after completion of student teaching and verification of employment by an accredited Oklahoma public school district.
  
- 255 Other – Retirement Contributions Paid by the District
  
- 256\*** **Employer Contribution Match - Certified Personnel** – District match paid on behalf of the employee. Example: 401(k)
  
- 265 Other Retirement Contributions - Non-Certified Personnel – Matching funds paid by the district on behalf of the employee.
  
- 266\*** **Employer Contribution Match - Non-Certified Personnel** – District match paid on behalf of the employee. Example: 401(k)

**Changes: None**

**SECTION H – PROGRAM DIMENSION DEFINITIONS**

**Deletions: None**

**Additions:**

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

**Changes: None**

**SECTION I – SUBJECT DIMENSION DEFINITIONS**

**Deletions:**

- 9001 Agriculture Mechanics
- 9736 Energy & Power
- 9737 Energy & Power Specialized

**Additions:**

- 8481 Essential Health
- 8720 Crime Scene Investigation
- 8884 Regulations & Ground Operations
- 8885 Aircraft Materials & Corrosion Control
- 8886 Applied Science of Aircraft Maintenance
- 8887 Basic Electricity – Aerospace
- 9789 Management
- 9879 Aerospace Program
- 9880 Aerospace Program - Advance

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**Changes:**

- 8876 Aviation III – **Pilot or UAS**
- 8877 ~~Introduction to Flight~~ Aviation IV
- 8880 ~~Architecture Design~~ Engineering Architecture Design
- 9852 ~~Biomedical Science and Medicine STEM Academy~~ Biomedical Science & Medicine Program
- 9862 ~~Pre-Engineering STEM Academy~~ Pre-Engineering Program
- 9870 ~~Biomedical Science and Medicine STEM Academy~~— Advanced Biomedical Science & Medicine Program Advanced
- 9871 ~~Pre-Engineering STEM Academy~~— Advanced Pre-Engineering Program - Advanced
- 9872 ~~Biotechnology STEM Academy~~ Biotechnology Program
- 9873 ~~Biotechnology STEM Academy~~— Advanced Biotechnology Program - Advanced
- 9874 Computer Science **Program**
- 9875 ~~Advanced PLTW Computer Science~~ Computer Science Program - Advanced
- 9876 ~~Applied Engineering Technology~~ Applied Engineer Program
- 9877 ~~Applied Engineering Technology~~— Advanced Applied Engineer Program— Advanced
- 9878 Robotics Engineering **Program**

**SECTION J – JOB CLASS DIMENSION DEFINITIONS**

**Deletions: None**

**Additions:**

- 218\*** **Adjunct Teacher (S)** - An individual with distinguished qualifications in their field. Adjunct teachers shall not be required to meet standard certification. (70-6-122.3)
  
- 616\*** **Activity Fund Custodian (S)** - shall be appointed by the board of education of the school district. Maintain expenditure and revenue records of the School Activity Fund. **Moving from Job Class 601**

**Changes:**

- 109\*** **Manager (B)** - Directs individuals and manages functional supporting services (e.g., financial aid) under the direction of a senior staff member. This includes ~~directors~~ / managers of purchasing agents, physical plant maintenance, management information and technology services, business managers, budget managers, and psychological services.
  
- 203\*** **Counselor (BC)** - Guides individuals, families, groups, and communities by assisting them in problem solving, decision making, discovering meaning, and articulating goals related to personal, educational, and career development.
  
- 217\*** **Licensed Mental Health Professional (BS)** - 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.

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- 413\*** **Paraprofessional/Teacher Assistant (S)** - An employee working within a classroom setting but whose position does not require additional qualifications under federal and state law due to site placement, funding source or non-instructional duties performed. Cannot be used in a SPECIAL ED setting. **Non-Title I School.**
- 414\*** **Paraprofessional (Tier I) (S)** - An employee of a school district whose position is instructional in nature, or who delivers other direct services to students and/or their parents and for which a certified teacher or other professional has the ultimate responsibility for the design, implementation, and evaluation of the individual educational programs or related services and student performance. Individuals must meet requirements established by federal and state law to be authorized to serve as public school paraprofessionals in **Title I Schools**. The State Board of Education is also authorized to issue provisional teaching certification to a qualifying individual with a paraprofessional credential and relevant experience serving as a paraprofessional.
- 415\*** **Tutor (B)** - Provides academic instruction (e.g., in English, mathematics, and foreign language) to students requiring additional assistance outside of the classroom. ~~They must be certified teachers who met State qualification and licensing criteria for the grade levels and subject areas in which the teacher provides instruction.~~
- 614\*** **Minutes/Records Clerk (S)**. Establishes and maintains an adequate and efficient system for controlling records (e.g., registration, admission and attendance) of an organization.

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

**Deletions: None**

**Additions:**

- 4814\*** **Coronavirus State and Local Fiscal Recovery Funds (ARPA)** - Federal funding available to State for investment in projects that will benefit all Oklahomans. (CFDA # 21.027)

**Changes:**

- 4613\*** **Temporary Assistance for Needy Families (TANF)**. Revenue received from federal sources to provide adult basic education distributed to the school districts through the ~~State Department of Education~~ State Department of Career and Technology Education. (CFDA Number **93.558**)

**SECTION M – PROGRAM DIMENSION DEFINITIONS**

**Deletions: None**

**Additions: None**

**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), **Function Codes (1000-5100, excluding function code 2317)** and the following codes:

**Staff for the Board of Education:**

Functions: 2313 (Board Treasurer Services)  
2318 (Audit Services)  
2319 (Other Board of Education Services)  
Objects: 100 and 200 Series (Salaries and related burdens and benefits)  
310 (Official/Administrative Services)  
330 Series (Other Professional Services)  
361-365 (Management Organization Salaries and related burdens and benefits)  
368 (Management Organization Accounting Services)

**Secretary/Clerk of the Board of Education:**

Function: 2312 (Board Clerk/Deputy Clerk/Minute Clerk Services)  
Objects: 100 and 200 Series (Salaries and related burdens and benefits)  
310 (Official/Administrative Services)  
330 Series (Other Professional Services)  
361-365 (Management Organization Salaries and related burdens and benefits)  
368 (Management Organization Accounting Services)

**Staff Relations and Negotiations Staff:**

Function: 2316 (Staff Relations and Negotiations Services)  
Objects: 100 and 200 Series (Salaries and related burdens and benefits)  
310 (Official/Administrative Services)  
330 Series (Other Professional Services)  
361-365 (Management Organization Salaries and related burdens and benefits)  
368 (Management Organization Accounting Services)

**Staff for the Superintendent:**

Function: 2321 (Office of the Superintendent Services)  
Objects: 100 and 200 Series (Salaries and related burdens and benefits)  
310 (Official/Administrative Services)  
330 Series (Other Professional Services)  
361-365 (Management Organization Salaries and related burdens and benefits)  
368 (Management Organization Accounting Services)  
Job Classes: 615 (Regular or Substitute Secretary/Clerk)  
690 (Superintendent's Secretary)

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**Superintendent, Elementary Superintendent, and Assistant Superintendent:**

Functions: All  
Objects: 100 and 200 Series (Salaries and related burdens and benefits),  
310 (Official/Administrative Services)  
330 Series (Other Professional Services)  
361-365 (Management Organization Salaries and related burdens and benefits)  
368 (Management Organization Accounting Services)  
Job Classes: 106 Deputy/Associate/Assistant Superintendent/Commissioner  
115 Superintendent/Commissioner

**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  
**616 Activity Fund Custodian**

**Consultants (Staff):**

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: 108 Instructional Program Director/Coordinator/Consultant  
110 Noninstructional Program Director/Coordinator/Consultant  
325 Grant Developer