

**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)**

624* American Rescue Plan (ARP) - IDEA B - Coordinated Early Intervening Services (CEIS) (CFDA Number 84.027X)

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- 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)
- 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)
- 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)
- 793* ESSER II/CARES ACT – Elementary and Secondary School Emergency Relief Fund II - Formula Funding.** (CFDA Number 84.425D) (ADDED IN FY21)
- 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: None

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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:

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

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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 (CSCRFF) – Only to be used by Charter Schools and Charter School Sponsors.**

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

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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
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 (6th-9th grade)
8260 Drone Technology

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

SECTION J – JOB CLASS DIMENSION DEFINITIONS

Deletions: None

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Additions:

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 (€ 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.

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)

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:

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

Changes: None

**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:

<u>Function:</u>	All
<u>Objects:</u>	100 and 200 Series (Salaries and related burdens and benefits) 363-364 (Management Organization Salaries and related burdens and benefits)
<u>Job Classes:</u>	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