

# OCAS Changes/Updates for FY20

Katherine Black, Executive Director Financial Accounting/OCAS/Auditing Oklahoma State Department of Education



# **OCAS Changes/Updates for FY20**

#### • Expenditure Coding Changes

- Fiscal Year
- Fund Dimension
- Project Code
- Function Code
- Object Code
- Program Code
- Subject Code
- Job Class
- Revenue Coding Changes
  - Source
  - Program



**Section A – Fiscal Year Dimension** 

**Deletions:** 

FY 2018- 2019

Additions:

FY 2019-2020

Changes:

The terminal digit of the applicable year designates the code; e.g., year  $\frac{2018-2019}{2019-2020}$  would be coded  $\frac{9}{0}$ .



**Section B – Fund Dimension Definitions** 

**Deletions: None** 

Additions: None

Changes: None



#### Section C – Project Codes

Deletions:

442\* Construction Education Project

443\* Transportation Joint Venture

489\* Telecommunication Training

517\* Federal Academic Achievement Awards

543\* Title II, Part A, Technical Assistance Allocation



#### Section C – Project Codes

**Deletions**:

548\* Title II, Part D, Enhancing Education Through Technology
558\* Title V, Part C, Public Charter Schools
559\* Title V, Part D, Subpart 1, Star School Programs, PALS Program



#### Section C – Project Codes

Additions:

374\* Reading and STEM Initiative (OK Education Lottery Trust Fund)389\* Public School Classroom Support Grant

Changes:

799\* This code is reserved for prior year federal fund reimbursement on revenue coding.

(Do not use with revenue source does 4710-4780 90)



<u>Section D – Operational Unit Dimension Definitions</u> (Site Code)

Deletions: None Additions: None Changes: None



#### **Section F – Function Dimension Definitions**

Deletions: None Additions: None

Changes:

**2544\*** Evaluation Services – Activities concerned with ascertaining or judging the value or amount of an action or an outcome. This is done through careful appraisal of previously specified data in light of the particular situation and the goals previously established. Activities concerned with accreditation by North Central Association of Colleges and Schools would be coded here.

#### Section G – Object Dimension Definitions

Deletions:

#### 654\* Furniture and Fixtures

- 721 Cooling System
- 724 Heating System

Additions:

361-398 This series is to be used for payments to management organization where the management organization is paying vendors on the district's behalf.

444\* Rentals of Computers and Related Equipment



#### Section G – Object Dimension Definitions

Changes:

- 114\* Unused Sick Leave for Certified Staff
- 124\* Unused Sick Leave for Noncertified Staff
- **139\* Other Certified Temporary Compensation**. <del>Voluntary</del>, Hourly, Daily Rate. (tutoring would fall here, since not contract to tutor ... It's the teacher's choice to regularly or intermittently tutor).
- New: <u>Code temporary extra work to object code 140</u> <u>series.</u>



#### Section G – Object Dimension Definitions

Changes:

**149\* Other Noncertified Temporary Compensation.** Voluntary, Hourly, Daily Rate. (tutoring would fall here, since not contract to tutor ... It's the teacher's choice to regularly or intermittently tutor).

**192\* Extra Duty/Addenda – Certified** <u>Voluntary,</u> Extra Duty Contract/Addenda, Contractual Agreement. (Dept Chair, club sponsor, etc – that staff person has agreed to receive per contract or per addenda)



Section G – Object Dimension Definitions

Changes:

**193\* Extra Duty/Addenda – Certified** <u>Voluntary,</u> Extra Duty Contract/Addenda, Contractual Agreement. (Dept Chair, club sponsor, etc – that staff person has agreed to receive per contract or per addenda)

**360\* 359\* Professional Employee Training and Development Services** 



Section G – Object Dimension Definitions

Changes:

431\* Non-Technology Services
432\* Technology Services
433\* Cooling Services
434\* Electrical Services
435\* Heating Services
436\* Office Machine Services
437\* Plumbing Services
438\* Other Building Services
439\* Other Equipment and Vehicle Services



Section G – Object Dimension Definitions

Changes:

- 441\* Film/Video Services
- 442\* Equipment and Vehicle Services
- 443\* Land and Building Services
- 445\* Uniform Services
- 446\* Food Storage Services
- 449\* Other Rentals or Lease Services



Section G – Object Dimension Definitions

Changes:

651\* Appliances/Furniture/Fixtures 731\* Appliances/Furniture/Fixtures 733\* Technology-Related Hardware <del>and Equipment</del> 734\* Technology Software



#### Section G – Object Dimension Definitions

Changes:

900 OTHER USES OF FUNDS. This series of codes is used to classify transactions, which are not properly recorded as expenditures to the LEA, but require budgetary or accounting control. These include redemption of principal and interest on long term debt, housing authority obligations, and fund transfers.



<u>Section H – Program Dimension Definitions</u> Deletions: None

Additions:

**435\* Reading Intervention Initiatives (Oklahoma Education Lottery Trust Fund)** To improve the quality of literacy instruction as well as literacy skills implementing prekindergarten-through-third grade reading intervention initiatives.

**436\* STEM – (Oklahoma Education Lottery Trust Fund)** – subject-specific learning, logical reasoning, and collaboration skills to prepare students for college in the fields of science, technology, engineering, and mathematics.



#### Section H – Program Dimension Definitions

Changes:

- 331\* Carl Perkins All Aspects of the Industry Work-based Learning
- **335\* Carl Perkins Internships Career Awareness**
- 338\* Carl Perkins Modernization and Expansion Workforce Partnerships.
- 339\* Carl Perkins Services and Activities: High Skills, High Wage, In-Demand
- 490 480 Other Instruction Programs.



#### **Section I – Subject Dimension Definitions**

#### **Deletions, Additions and Changes:**

Pre-Kindergarten Through 8th Grade				
		Description	Comment/Change	
1110*	English La	inguage Arts	Name Change	
	<del>1116</del>	Title I Language Arts	Delete	
<del>1130*</del>	Reading		Delete	
	1125	Speech ( <del>Not For High School Credit</del> )	Name Change	
	1132	Reading	Name Change	
	1134	English Language Arts Remediation	Name Change	
	<del>1138</del>	Title I Reading Instructional Coach	Delete	
	<del>1139</del>	Title I Reading	Delete	
1170*	1189	Drama	Name Change	
	1197	Orchestra	New Code 1197	
1220*	1324	Computer / Technical Ed	New Code 1324	



1310*	English Language Learners		Name Change
	1313	English Language Learners	Name Change
1320*	Compute	r Science	Name Change
	1320	PK-2 Computer Science	This should be 1321
	1323	3-5 Computer Science	New Code 1323
	1326	6-7 Computer Science	New Code 1326
	1328	Exploring Computer Science (8)	New Code 1328
	<del>1388</del>	Title I Resource Teacher	Delete
1330*	1336	Computer / Tech Literacy	New Code 1336
	1337	Computer Applications	New Code 1337



1450*	Personal	Financial Literacy	Name Change
2100*	World La	inguages Other Than English	Name Change
	<del>2213</del>	Title I Math Instructional Coach	Delete
	<del>2227</del>	Algebra I (not for HS Credit)	Delete
	<del>2230</del>	Geometry (not for HS Credit)	Delete
	<del>2231</del>	Title I Math	Delete
	<del>2232</del>	Combined Geometry (not for HS Credit)	Delete
	2304	Social Studies	Delete
	2305	PK-5 Social Studies	New Code 2305
	2315	World Studies	Delete
	2316	Geography (Not for HS Credit)	Delete
	2317	6th Grade World Geography - Western Hemisphere	New Code 2317
	2318	7th Grade World Geography - Eastern Hemisphere	New Code 2318
	2319	8th Grade US History and Government (to1887)	New Code 2319
	2325	US History (Not for HS Credit)	Delete
	<del>2367</del>	OK History (not for HS Credit)	Delete



9th Grade through 12 Grade				
2800*	Fine Arts			
	Visual Ar	rt		
	2831	Studio Art: 3-D	Name Change	
	2832	Studio Art 3-D Construction	Name Change	
	2833	Studio Art: 3-D Design	Name Change	
	2834	Studio Art: 3-D Performance	Name Change	
	2835	Studio Art: 3-D Mix	Name Change	
	2841	Ceramics / Pottery I	Name Change	
	2842	Ceramics / Pottery II	Name Change	
	2843	Ceramics / Pottery III	Name Change	
	2844	Ceramics / Pottery IV	Name Change	
	2851	Graphic Design Form I	Name Change	
	2852	Graphic Design Form II	Name Change	
	2853	Graphic Design Form III	Name Change	
	2854	Graphic Design Form IV	Name Change	



2871	Painting I	Name Change
2872	Painting II	Name Change
2873	Painting III	Name Change
2874	Painting IV	Name Change
2878	Drawing I	Name Change
2879	Drawing II	Name Change
2880	Drawing III	Name Change
2881	Drawing IV	Name Change
2901	Sculpture I	Name Change
2902	Sculpture II	Name Change
2903	Sculpture III	Name Change
2904	Sculpture IV	Name Change
<del>2889</del>	Photography I	Delete
<del>2890</del>	Photography II	Delete
<del>2891</del>	Photography III	Delete
<del>2892</del>	Photography IV	Delete



3100*	World La	anguages Other than English	Name Change
	3174	American Sign Language (Not Foreign Language Credit)	Name Change
	3236	Potawatomi I	New Code 3236
	3237	Potawatomi II	New Code 3237
	3238	American Sign Language IV	New Code 3238
	4011	Public Speaking I	New Code 4011
	4012	Public Speaking II	New Code 4012
	4013	Public Speaking III	New Code 4013
	4014	Public Speaking IV	New Code 4014
4100*	English La	anguage Arts	Name Change
4100*	English La 4059	anguage Arts English Lang Arts Remediation	Name Change Name Change
4100*	-		-
4100*	4059	English Lang Arts Remediation	Name Change
4100*	4059 4063	English Lang Arts Remediation English Language Learners	Name Change Name Change
4100*	4059 4063 5521	English Lang Arts Remediation English Language Learners Economics	Name Change Name Change Name Change
4100*	4059 4063 5521 5530	English Lang Arts Remediation English Language Learners Economics Human Geography	Name Change Name Change Name Change Name Change
4100*	4059 4063 5521 5530 5780	English Lang Arts Remediation English Language Learners Economics Human Geography American Indian Studies	Name Change Name Change Name Change Name Change Name Change
4100*	4059 4063 5521 5530 5780 <del>4215</del>	English Lang Arts Remediation English Language Learners Economics Human Geography American Indian Studies Title I Reading	Name Change Name Change Name Change Name Change Name Change Delete



	Internatio	onal Baccalaureate Business Education	
2400*	2428	International Baccalaureate Business Education	Name Change
2500*	2558	International Baccalaureate Computer Education	Name Change
2800*	2911	International Baccalaureate Arts (Standard Level)	Name Change
2800*	2912	International Baccalaureate Arts (Higher Level)	New Code 2912
3000*	3042	International Baccalaureate Music (Standard Level)	Name Change
3000*	3043	International Baccalaureate Music (Higher Level)	New Code 3043
3100*	3118	International Baccalaureate French	Name Change
3100*	3126	International Baccalaureate German	New Code 3126
3100*	3136	International Baccalaureate Latin	New Code 3136
3100*	3168	International Baccalaureate Spanish	Name Change
3100*	3181	International Baccalaureate Japanese	New Code 3181
3100*	3189	International Baccalaureate Chinese	New Code 3189
4000*	4065	International Baccalaureate Language Arts	Name Change
4400*	4820	International Baccalaureate Mathematical Studies	Name Change
4400*	4821	International Baccalaureate Mathematics (Standard Level)	Name Change
4400*	4822	International Baccalaureate Mathematics (Advanced Level)	Name Change
4400*	4823	International Baccalaureate Further Mathematics (Higher Level)	Name Change
5000*	5036	International Baccalaureate Biology	New Code 5036
5000*	5053	International Baccalaureate Chemistry	New Code 5053
5000*	5218	International Baccalaureate Physics	New Code 5218
5400*	5547	International Baccalaureate Social Studies	Name Change
5400*	5751	International Baccalaureate World Religion	New Code 5751



	Advanced	d Placement	
2500*	2535	Advanced Placement Computer Science A	Name Change
2500*	2536	Advanced Placement Computer Science Principles	Name Change
2800*	2815	Advanced Placement Drawing	Name Change
2800*	2816	Advanced Placement Art History	Name Change
2800*	2838	Advanced Placement Studio Art 2-D	Name Change
2800*	2839	Advanced Placement Studio Art 3-D	Name Change
3000*	3055	Advanced Placement Music Theory	Name Change
3100*	3115	Advanced Placement French Language and Culture	Name Change
3100*	3125	Advanced Placement German Language and Culture	Name Change
3100*	3135	Advanced Placement Latin	Name Change
3100*	3165	Advanced Placement Spanish Language and Culture	Name Change
3100*	3167	Advanced Placement Spanish Lit. and Culture	Name Change
3100*	3180	Advanced Placement Japanese Language and Culture	Name Change
3100*	3190	Advanced Placement Chinese Language and Culture	Name Change
3100*	3191	Advanced Placement Italian Language and Culture	Name Change
4000*	4010	Advanced Placement English Lit and Comp	Name Change
4000*	4057	Advanced Placement English Language and Comp	Name Change



4400*	4615	Advanced Placement Calculus AB	Name Change
4400*	4616	Advanced Placement Calculus BC	Name Change
4400*	4760	Advanced Placement Statistics	Name Change
5000*	5035	Advanced Placement Biology	Name Change
5000*	5055	Advanced Placement Chemistry	Name Change
5000*	5121	Advanced Placement Environmental Science	Name Change
5000*	5213	Advanced Placement Physics I (Algebra-based)	Name Change
5000*	5214	Advanced Placement Physics II (Algebra-based)	Name Change
5000*	5215	Advanced Placement Physics B	Name Change
5000*	5216	Advanced Placement Physics C - Mechanics	Name Change
5000*	5217	Advanced Placement Physics C - Elec and Magn	Name Change
5400*	5415	Advanced Placement United States History	Name Change
5400*	5525	Advanced Placement Macroeconomics	Name Change
5400*	5526	Advanced Placement Microeconomics	Name Change
5400*	5545	Advanced Placement Government and Politics	Name Change
5400*	5546	Advanced Placement Comparative Government and Politics	Name Change
5400*	5645	Advanced Placement Psychology	Name Change
5400*	5735	Advanced Placement European History	Name Change
5400*	5736	Advanced Placement World History	Name Change
5400*	5790	Advanced Placement Human Geography	Name Change



#### Section J – Job Class Dimension Definitions

#### **Deletions**:

• 403\* Bilingual Special Education Aide (S). Assists in the instruction of students in a special education program using more than one language for teaching content.

#### **Additions:**

• 323\* Graduation Coach – ICAP - Work with students and families to develop a graduation and achievement plan to include the best program to meet academic and post-secondary goals. Examine data to identify students at risk of dropout and track the progress of individuals and subpopulations of students as the progress toward graduation.



#### Section J – Job Class Dimension Definitions

Changes:

- 324\*Functional Application Support Specialist (CB). Assists individual computer users in a minicomputer or microcomputer (e.g., personal computer [PC]) environment to resolve hardware and software issues.
- 413\*Teaching Classroom Teacher Aide (Non-Highly Qualified) (S). Assist a teacher with routine activities associated with teaching (i.e., those activities requiring minor decisions regarding students, such as conducting rote exercises, operating equipment, and clerking) non-instructional non-instructional activities (for use by Non-Title I school sites).

#### Section J – Job Class Dimension Definitions

Changes:

•414\* Paraprofessional (Highly Qualified Tier 1 and Tier 2) (B). An employee of a school district whose position is either instructional in nature, or who delivers other direct services to students and/or their parents. Serves in a position for which a teacher or another 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.



**Section L – Source of Revenue Dimension Definition** 

Deletions: None Additions: None Changes: None



**Section M – Revenue Program Dimension Definition** 

Deletions: None Additions: None Changes: None



#### **Contact Information**

Katherine Black, Executive Director 522-0275

- Financial Specialist/Auditing
  - Paula Koch, 521-3197 (Counties 1-20 & 77)
  - Kelly Freeman, 521-2349 (Counties 21-45)
  - Pam Honeysuckle, 522-3273 (Counties 46-60)
  - Iona Martin, 522-3272 (Counties 61-76)

Email is <a href="mailto:firstname.lastname@sde.ok.gov">firstname.lastname@sde.ok.gov</a>

Main Number: (405) 521-2517

