

**SUMMARY OF FISCAL YEAR 25
OCAS MANUAL CHANGES**

SECTION A – FISCAL YEAR DIMENSIONS

Deletions:

- 1. FY 2023 – 24**

Additions:

- 5. FY 2024 – 25**

Changes:

The terminal digit of the applicable year designates the code, e.g., year ~~2023-2024~~, 2024-2025 would be coded 04-5.

SECTION B – FUND DIMENSION DEFINITIONS

Deletions: None

Additions: None

Changes: None

SECTION C – PROJECT REPORTING DIMENSION DEFINITIONS

Deletions:

- 559* ESSER Afterschool Programming**
- 624* American Rescue Plan (ARP) – IDEA B – (CEIS)**
- 628* American Rescue Plan (ARP) – IDEA B Flow Through**
- 629* American Rescue Plan (ARP) – IDEA B Flow Through Private**
- 643* American Rescue Plan (ARP) – IDEA B Preschool**
- 644* American Rescue Plan (ARP) – IDEA B Preschool Private**
- 716* Community Partners in Reading**
- 783* JAVITS (Jacob K. Javits) Gifted and Talented Students Education**
- 788* Cares ESSER I Formula**
- 789* GEER/ESSERF Incentive Grant**
- 793* CRRSA ESSER II Formula**
- 794* ESSER II / Set-Aside**

Additions:

- 302* State Paid Salary Adjustment - Revenue directed by the Legislature and allocated by the Oklahoma State Board of Education to implement the certified personnel salary increase per FY 2024 Minimum Salary Schedule for districts which don't generate any foundation or salary incentive aid through the State Aid Funding Formula.**
- 311* Oklahoma Paid Student Teacher Stipends**
- 619* Oklahoma Multi-Tiered System of Supports (OKMTSS) Implementation – Stipend. Funds provided for staff stipends for participating in OSDE MTSS training**

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and/or providing leadership or working toward OKMTSS implementation in the district.

Changes:

- 367*** ~~Reading Sufficiency~~ - Strong Readers
- 541*** ~~Teacher & Principal Training & Recruitment Fund~~ - Supporting Effective Instruction
- 697*** Federal matching funds under Medicaid for the cost of administrative **and outreach** activities that directly support efforts to identify and enroll students potentially eligible for Medicaid. (CFDA Number 93.777)

SECTION D – OPERATIONAL UNIT DIMENSION DEFINITIONS (SITE CODE)

Deletions: None

Additions: None

Changes: None

SECTION F – FUNCTION DIMENSION DEFINITIONS

Deletions: None

Additions:

- 4630*** Green Houses and Portable Buildings

Changes: None

SECTION G – OBJECT DIMENSION DEFINITIONS

Deletions: None

Additions:

- 399*** Management Fees paid by a district for management services
- 811*** Membership - Expenditures or assessments for district membership dues in professional or other organizations.

Changes:

- 133*** Certified ~~Non-Periodic~~ Substitutes Teacher Retirement Compensation
- 143*** Noncertified ~~Non-Periodic~~ Substitutes Teacher Retirement Compensation
- 810*** Fees. Expenditures or assessments for district membership in professional or other organizations. Late payment fees charged to a district or bank service charges.

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SECTION H – PROGRAM DIMENSION DEFINITIONS

Deletions: None

Additions:

439* **Science of Reading** OSDE Approved training (Strong Readers).

Changes:

427* ~~**Reading Sufficiency Act - Strong Readers**~~

SECTION I – SUBJECT DIMENSION DEFINITIONS

Deletions:

2404 Business Computer Applications
2424 Word Processing
2919 Media Arts – Comprehensive
2956 Humanities I (Drama/Theatre Emphasis)
2037 Cheyenne Arapaho I
2038 Cheyenne Arapaho II
2039 Cheyenne Arapaho III
2040 Cheyenne Arapaho IV

Additions:

1340* **Health/Nutrition** (deleted the bold and moved detailed code 1343 under bold code 1360)
1389* **STEM**
2432 College Business Ed
2560 College Computer Science/Technology
2920 College Fine Arts
2953 Humanities II (Visual Art Emphasis)
2957 College Humanities
3146 College World Language
3321 College Physical Education
3411 College Family and consumer Sciences
3580 Aviation Technology I
3581 Aviation Technology II
3582 Aviation Technology III
3582 Aviation Technology IV
3745 College Industrial Arts/Technology Ed
4008 College Speech
4212 College English Language Arts
4642 Math-Locally approved
4641 College Math Elective

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5071	College Science
5072	Science
5115	Life Science
5220	Physiology
5511*	General Religious Studies
5513*	Religion & Theology
5610	Modern History
8559	Medical Terminology
8562	Public Health
8563	Behavioral Health
8721	STEM Internship
8722	Quantum Computing
8990	Work-Based Learning I
8991	Work-Based Learning II

Changes:

1310*	English as a Second Language English Language Learners
1324	1324 3572 Computer/Technical Ed
1330*	Keyboarding Keyboarding and Applications
1340*	1340*Health/Nutrition 1340 Health/Nutrition (Moved under Subject Code 1360)
1360*	Physical Education Health/Physical Education
1388*	1388* 2780* Resource Teacher (must have student counts and are not the teacher of record).
2536	Advanced Placement Computer Science Advanced Placement Computer Science Principles
2910	Media Production Media Arts
2950*	2950 Humanities Humanities/Electives
2952	Fine Arts Humanities Humanities I
2913	Moving Image Arts— Film I
2914	Moving Image Arts— Film II
2917	Moving Image— Animation I
2918	Moving Image— Animation II
2951	Humanities I Humanities
3000*	3000 Music Music
3572	General Technology II Computer/Technology Ed
5333	Anatomy and Physiology Anatomy
8225	Basic Programming Introduction to Programming
8415	FACS Basic FCS Basics: Skills for Life
8446	FACS Ed Capstone FCS Capstone
8459	Teaching and Learning in Elementary, Secondary and Adult Education Foundation of Teaching
8551	Health Careers Foundations of Healthcare Professions
8552	Health Careers II Essentials of Healthcare Practices
8716	PLTW Engineering Design and Development PLTW Capstone

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SECTION J – JOB CLASS DIMENSION DEFINITIONS

Deletions: None

Additions: None

Changes: None

SECTION L – SOURCE OF REVENUE DIMENSION DEFINITION

Deletions: None

Additions:

3211* State Paid Salary Adjustment - Revenue directed by the Legislature and allocated by the Oklahoma State Board of Education to implement the certified personnel salary increase per FY 2024 Minimum Salary Schedule for districts which don't generate any foundation or salary incentive aid through the State Aid Funding Formula.

3414* Oklahoma Paid Student Teacher Stipends

Changes:

3415* ~~Reading Sufficiency Act – Strong Readers~~

4271* ~~Part A, Teacher and Principal Training and Recruiting Fund – Supporting Effective Instruction~~

SECTION M – PROGRAM DIMENSION DEFINITIONS

Deletions: None

Additions: None

Changes: None

Administrative Cost Criteria

To calculate Administrative Costs beginning July 1, 2004, the Oklahoma Cost Accounting System (OCAS) section will use all funds (11 through 60, and **81**), 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)
399 Management Fees paid by a district for management services