

SUMMARY OF FISCAL YEAR 26 OCAS MANUAL CHANGES

SECTION A – FISCAL YEAR DIMENSIONS

Deletions:

1. FY 2024 – 25

Additions:

2. FY 2025 – 26

Changes:

The terminal digit of the applicable year designates the code, e.g., year ~~2024-2025~~, 2025-2026 would be coded ~~05~~ 6.

SECTION B – FUND DIMENSION DEFINITIONS

Deletions: None

Additions: None

Changes: None

SECTION C – PROJECT REPORTING DIMENSION DEFINITIONS

Deletions:

558*	ESSER Summer Learning and Enrichment Program Grants
617*	COVID-IDEA
628*	American Rescue Plan (ARP ESSER III) - IDEA B Flow Through
629*	American Rescue Plan (ARP ESSER III) - IDEA B Flow Through Private
643*	American Rescue Plan (ARP ESSER III) - IDEA B Preschool
644*	American Rescue Plan (ARP ESSER III) - IDEA B Preschool Private
722*	American Rescue Plan (ARP ESSER) – Elementary and Secondary School Emergency Relief Fund – School Counselor Corps Grant.
723*	CDC – Epidemiology and Laboratory Capacity – Reopening Schools.
735*	Temporary Assistance for Needy Families (TANF) (CFDA# 93.558)

Additions:

463 - Temporary Assistance for Needy Families (TANF) - Career Training. State funds to provide career training distributed through the State Department of Career and Technology Education

Changes: None

SECTION D – OPERATIONAL UNIT DIMENSION DEFINITIONS (SITE CODE)

Deletions: None

Additions: None

Changes: None

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SECTION F – FUNCTION DIMENSION DEFINITIONS

Deletions: None
Additions: None
Changes: None

SECTION G – OBJECT DIMENSION DEFINITIONS

Deletions: None

Additions:

338* **Paying Agent**

812* **Fraud** - To record expenditures associated with fraudulent activities impacting the school district. It should be applied only when no other object code appropriately classifies the expense. Example: fraudulent payroll transactions.

861* **Staff Tuition** - Expenditures incurred by the school district for educational coursework pursued by district personnel that leads to professional certification, additional endorsements, or advanced academic degrees.

Changes:

337* **Other Professional Services – Contract service for systems analysts, planners, and editors and payments to a paying agent for services rendered.**

433* **Cooling, Electrical, & Heating Services**

434* **Electrical Ground Keeping Services**

435* **Heating Vehicle Services**

439* **Other Equipment and Vehicle Services**

610 General Supplies. Expenditures for all expendable supplies with an acquisition cost of less than ~~\$5,000~~, \$10,000 and used within a short period of time (except those listed in Objects 620, 630, 640, 660, and 670) for the operation of an LEA, including freight and cartage. If it is a durable supply with a cost of less than ~~\$5,000~~, \$10,000, but a life span greater than one year, use Object 650 series. If the acquisition cost is more than ~~\$5,000~~, \$10,000 use Object 730 series.

650 Durable Supplies: Items **with an acquisition cost of less than ~~\$5,000~~, \$10,000, and a life span of greater than one year.**

680 Student and Staff Expenditures. If the acquisition cost is more than ~~\$5,000~~, \$10,000 use Object 730 series.

700 PROPERTY. Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings, improvement of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and replacement of equipment. **Object Code 710 and 720 do not need to meet the acquisition cost/capitalization threshold of ~~\$5,000~~, \$10,000.**

710* **Land and Improvements.** Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the LEA for capital improvements such as streets, curbs, and drains. Not included here, but generally charged to Objects 450 or 340 as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the LEA. **Object Code 710 does not need to meet the acquisition cost/capitalization threshold of ~~\$5,000~~, \$10,000.**

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720*	Buildings. Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) which have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. This code should not be used to record routine maintenance expenditures. NOTE: Expenditures for the contracted construction of buildings, for major permanent structural alterations, or for the initial or additional installation of heating and ventilating systems, electrical systems, plumbing systems, fire protection systems, and other service systems in existing buildings are recorded under Object 450. Buildings built and alterations performed by the LEA's own staff should be coded here. Salaries for construction by the LEA's own staff are charged to object series 100 or 200. Equipment purchased to be used for construction by the LEA's own staff will be coded to Object 730, as appropriate. (The following are inclusive to the purchase of a building and to make it habitable.) Object Code 720 does not need to meet the acquisition cost/capitalization threshold of \$5,000, \$10,000.
730	Equipment and Capital Expenditures. Expenditures for the initial, additional, and replacement items of equipment and capital expenditures or for lost or stolen equipment with an acquisition cost of \$5,000, \$10,000 or more, and a life span of greater than one year.
860*	Staff Registration and Tuition - Cost associated with enrolling district staff in professional development activities, such as: Conferences, Workshops, Seminars, or Training programs.

SECTION H – PROGRAM DIMENSION DEFINITIONS

Deletions: None
Additions: None
Changes: None

SECTION I – SUBJECT DIMENSION DEFINITIONS

Deletions:
 1115 Spelling/Vocabulary
1220* **Technology Education and Industrial Arts**
 1224 Technology Education and Industrial Arts
 1324 Computer / Technology Ed
1330* **Keyboarding and Applications**
 2407 Business Machines
4613* **Temporary Assistance for Needy Families (TANF) (CFDA # 93.558)**
 5215 AP Placement Physics B
 5220 Physiology
 5775 Psychology of Learning
 8115 Employee and Labor Relations
 8116 benefits and compensation Management
 8117 Human Resources Information Systems
 8146 Audio-Visual Systems
 8148 Auxiliary Home Technology Systems

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8942	Workforce Staging
8943	Tech Connect Robotics
8944	Tech Connect Automation
8945	Technical Applications I
8946	Technical Applications II
8947	Technical Applications III
8948	Introduction to Aerospace
8949	Foundations to Aerospace
8950	Aerospace Structures
8958	Tech Connect Law, Public Safety and Security
8976	Natural Resources Exploration
9001	Agriculture Mechanics
9007	Service Careers – Landscape Design/Maintenance
9008	Service Careers – Horticulture
9014	Service Careers – Horticulture – Specialized
9021	Service Careers – Landscape Design/Maintenance – Specialized
9022	Small Animal Care and Grooming
9023	Small Animal Care and Grooming– Specialized
9052	Finish Carpentry
9054	Computer Aided Drafting– Construction
9055	Construction and Architectural Design Academy
9056	Construction Welding
9057	Electricity
9069	CNC Woodworking
9073	Service Careers – Forklift Operation
9074	Construction Electronics
9075	Construction Electronics – Specialized
9084	Computer Aided Drafting – Construction – Specialized
9085	Electricity– Specialized
9090	CNC Woodworking – Specialized
9094	Finish Carpentry – Specialized
9098	Introduction to Construction Technology
9104	Construction Welding – Specialized
9105	Forklift Operator
9106	Forklift Operator– Specialized
9107	Service Careers Carpentry
9108	Service Careers Carpentry– Specialized
9109	Construction and Architectural Design Academy – Specialized
9110	Service Careers–Forklift Operation – Specialized
9136	Printing Technology
9150	Printing Technology – Specialized
9223	Court Reporting – Advanced
9559	ArcGIS Support
9560	ArcGIS Support – Specialized
9676	Foundations of Manufacturing
8979	Crime Scene Investigation Exploration

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9050	Building Maintenance
9051	Building Maintenance – Specialized
9705	Service Careers – Metal Fabrication Assistant
9735	Service Careers – Metal Fabrication Assistant – Specialized
9736	Energy & Power
9737	Energy & Power – Specialized
9787	Professional Sales
9804	Professional Sales – Advanced
9814	Entrepreneurship MK- Professional
9876	Applied Engineering Program
9910	Heavy Equipment Service and Repair
9916	Power Products
9918	Service Careers – Auto Care
9919	Service Careers – Small Engines
9925	Heavy Equipment Service and Repair – Specialized
9929	Power Products– Specialized
9933	Warehouse and Logistics
9934	Warehouse and Logistics – Specialized
9935	Pipeline Technology
9936	Pipeline Technology – Specialized
9939	Automotive Detailing
9940	Automotive Detailing – Specialized
9941	Automotive Refinishing Technology
9942	Automotive Refinishing Technology – Specialized
9943	Private Pilot – Specialized
9944	Service Careers – Auto Care– Specialized
9945	Service Careers – Small Engines – Specialized
9962	Electrical Lineman II
9995*	Business and Entrepreneur Services
9996	Business Development
9997	Agricultural Business Management
9998	Bid Assistance Center (BAC)

Additions:

1455*	Personal Financial Literacy (Elem)
2724*	Law Enforcement
3127	Kiowa I
3128	Kiowa II
3129	Kiowa III
3130	Kiowa IV
3147	Arapaho I
3148	Arapaho II
3149	Arapaho III
3150	Arapaho IV
5075	Science-Locally/Regents Approved
5505	20 th Century Totalitarianism
8002	Agriscience Exploration and Orientation (One Semester program)

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8003	Agriscience Exploration and Orientation (One Quarter Year Program)
8032	Orientation to Agriculture in Society
8300*	Counseling and Career Development
8301	JAG 1
8302	JAG 2
8303	JAG 3
8304	JAG 4
8535	Health Science Exploration
8632	Middle Level Entrepreneurship Exploration
8633	Middle Level Marketing Exploration
8634	Middle Level Event Marketing Exploration
8635	Middle Level Ethical Leadership Exploration
8834	Robotics Engineering and Automation
8851	AP Computer Science Principles
8853	AP Computer Science A (CSA)
8859	Aerospace I
8889	Introduction to AI
9851	Computer Science Academy Program
9853	Pre-Engineering Academy Program
9854	Biomedical Science and Medicine Academy Program
9875	Computer Science Program - Advanced
9401	Therapeutic Services
9948	Aerospace Maintenance Foundations I
9949	Aerospace Maintenance Foundations II
9935	Pipeline Technology
9936	Pipeline Technology - Specialized
9963	Industrial Mechanic Assistant
9964	Industrial Mechanic
9965	Broadband Installer

Changes:

1113	1133 Writing
1310*	English Language Learners English Learners
1320*	Computer Science Computer Science and Technology Education
3572	Computer/Technical Ed General Technology II
4063	English Language Learners English Learners
5530	Human Geography World Geography
5545	AP Government and Politics AP Comparative Government and Politics
5546	AP Comparative Government and Politics AP US Government and Politics
5731	World History Modern World History
8830	Engineering Exploration Stem Career Exploration
9222	Aerospace Technician – Specialized A&P Mechanic - Specialized
9446	Casino and Gaming Recreation Amusements & Attraction Management Assistant
9447	Casino and Gaming—Specialized Recreation Amusements & Attraction Management
9684	Electronics MN Industrial Motor Control- Specialized
9685	Electronics MN—Specialized Industrial Motor Control

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9723	Mechatronics Production and Automation
9724	Mechatronics Production and Automation - Specialized
9789	Management Marketing
9901	Aerospace Technology A&P Mechanic
9736	Energy & Power Wind Power
9737	Energy & Power - Specialized Underground Utility Locating Technician

SECTION J – JOB CLASS DIMENSION DEFINITIONS

Deletions:

214*	Substitute Professional and Clerical Staff
803*	Substitute Bus Driver / Mechanic
964*	Substitute Food Service / Custodial / All Other substitute Employees

Additions:

420*	Deaf-Blind Intervener (S) – Specially trained paraprofessional who provides consistent, one-to-one, support to individuals with both vision and hearing loss. Their primary role is to facilitate communication, access to the environment, and overall engagement in daily activities. Interveners help individuals develop independence and navigate their surroundings safely. By bridging the communication gap, interveners play a crucial role in enhancing the quality of life and education for individuals who are deaf and blind.
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Changes:

307*	Athletic Trainer (B) (C) - Coordinates and implements training activities for athletes to improve their athletic performance.
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SECTION L – SOURCE OF REVENUE DIMENSION DEFINITION

Deletions:

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. (CFDA Number 93.558)
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Additions: None

Changes: None

SECTION M – PROGRAM DIMENSION DEFINITIONS

Deletions: None

Additions: None

Changes: None