

**SUMMARY OF FISCAL YEAR 27  
OCAS MANUAL CHANGES**

**SECTION A – FISCAL YEAR DIMENSIONS**

**Deletions:**

1. FY 2025 – 26

**Additions:**

2. FY 2026 – 27

**Changes:**

The terminal digit of the applicable year designates the code, e.g., year ~~2025-2026~~, 2026-2027 would be coded ~~06~~ 07.

**SECTION B – FUND DIMENSION DEFINITIONS**

**Deletions:**     None

**Additions:**   None

**Changes:**

**23\***           **Special Building Fund (~~55I052, Mid-Del Schools only~~) Career Tech Only**

**SECTION C – PROJECT REPORTING DIMENSION DEFINITIONS**

**Deletions:**

- 307\***           **Administrative Leadership Grant.** Funds received for leadership training of administrators in schools and districts.
- 309\***           **Reward School Grant.** Funds received for high performing/progress school district who improved student learning, school culture and professional growth.
- 311\***           **Oklahoma Paid Student Teacher Stipends.**
- 326\***           **Academics Contract (Technical Assistance Center).** Funds appropriated by the Legislature and allocated to the LEA. Reserved for Cushing Public Schools (60I067) only.
- 336\***           **Inhalers for Schools.** Funds to provide inhalers to schools in case of emergency.
- 351\***           **Impact of Mentoring Programs for Beginning Teachers.**
- 353\***           **Oklahoma Equity College Career Ready District Hub NSFY Sub-Grant.** Funds to improve or advance student individual career academic planning.

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- 360\***      **AVID Grant.** State directed grant funds to pay for expenses associated with the AVID Program.
- 365\***      **Advanced Placement Training Grant.** Funds received to train staff members in AP strategies, purchase materials for training and/or pay stipends for teachers to train.
- 366\***      **Advanced Placement Materials Grant.** Funds to provide grants to school districts to support AP course implementation that includes a one-time equipment and/or instructional materials grant.
- 369\***      **Advanced Placement Incentive for Schools.** Funds received for districts whose students received a three or higher on a college advanced placement exam.
- 370\***      **Botball Program.** Funds allocated to schools for the purpose of building and programing of robots through the botball organization.
- 371\***      **Cyber Patriot.** Cyber Defense.
- 373\***      **Data Leaders Grant.** Funds to provide participating district in the OKED Dashboard Pilot Project.
- 378\***      **Safe School Initiative.** Providing physical security enhancements for schools, including, but not limited to, school resource officers, cameras, gates, lighting, locks, doors, windows, security geofencing, and ballistic storm shelters.
- 391\***      **Charter School Incentive Grant.**
- 398\***      **Academic Achievement Awards.** Awarded through the Oklahoma State Department of Education to certified personnel.
- 414\***      **Coronavirus State and Local Fiscal Recovery Funds (ARPA).** Federal funding available to the State for investment in projects that will benefit all Oklahomans. (CFDA # 21.027)
- 437\***      **Broker Agent (Manufacturing Alliance)**
- 438\***      **Oklahoma Manufacturers' Exchange**
- 454\***      **Workforce Investment Act (Federal). (CFDA Number 17.255)**
- 481\***      **Oil Field Training**
- 483\***      **Rural Economic Development**

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- 484\***            **Computer Security Training Project**
- 542\***            **ESSER III** - Funds to provide a signing bonus to educators who have obtained employment with a rural district for the 24-25 school year. Teachers participating in the program hold certifications in secondary math or science and were not employed during the 23-24 school year. The signing bonus will be paid to districts and then districts will process funds to the teacher. If funds are not provided, teacher recruitment will continue to be an issue for critical shortage areas. (CFDA# 84.425)
- 546\***            **Part D, Enhancing Education through Technology, Formula.**  
(CFDA Number 84.318)
- 551\***            **Part A—Student Support and Academic Enrichment Competitive Grants.**  
(CFDA Number 84.424A)
- 555\***            **Part C—Expanding Opportunity through Quality Charter Schools.**  
(CFDA Number 84.282B)
- 556\***            **Part D—Magnet Schools Assistance.** (CFDA Number 84.165A)
- 593\***            **Title VII—Impact Aid, Buildings.** Funds for school construction and facilities acquisition. The program objective is to provide assistance for the construction of urgently needed school facilities in school districts, which have had substantial increases in school membership as a result of new or increased federal activities, or where reconstruction of facilities is needed because of a major disaster.  
(CFDA # 84.041)
- 711\***            **Title IV, Part F, Oklahoma Cares Grant School Emergency Management.** (CFDA Number 84.184Q)
- 713\***            **Oklahoma Future Native Leaders Project.** (CFDA Number 84.299A)
- 721\***            **GEER I - Formula.** (CFDA Number 84.425C)
- 724\***            **School Nurse Support Grant - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC).** 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 Number 84.425U)
- 726\***            **ARP ESSER – Science of Reading.** Teacher stipends for attending a Science of Reading course. (CFDA Number 84.425U)
- 728\***            **ARP ESSER III – State Set-aside. The implementation of safely re-opening school districts for in-person instruction.** (Re-Allocation). (CFDA # 84.425U)

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- 729\***      **Credit Recovery Extension.** (CFDA # 84.425U)
- 734\***      **Adult Education Services to Corrections and Institutionalized Individuals.** (CFDA Number 84.002)
- 767\***      **Professional Standards for School Nutrition Employees.** Establish and meet the minimum national professional standards for all school nutrition employees who manage and operate the National School Lunch and School Breakfast Programs, and to ensure that school nutrition personnel have the continuing education/training and tools they need to ensure the district's nutrition personnel are meeting minimum professional standards in order to adequately perform the duties and responsibilities of their positions. (CFDA Number 10.547)
- 781\***      **Learn and Serve America, School-Based Programs.** (CFDA Number 94.004)
- 790\***      **Healthier US School Challenge (HUSSC).** (CFDA Number 10.543)
- Additions:**
- 378\***      **Bereavement Leave** - Paid leave to teachers or support staff in the event of the death of their spouse or child, including circumstances involving miscarriage.
- 611\***      **Special Education Behavioral Support** - This project is to assist with the cost of behavioral support contracted services for districts that have exhausted their own capacity at the district level. (CFDA Number 84.027)
- 694\***      **RHTP Presidential Fitness Grant** - This grant provides equipment, a cardio- and walking-focused fitness app, and professional development to help teachers and students prepare for the updated Presidential Fitness Test. Funding targets rural schools lacking prior OSDE or TSET support, prioritizing equipment aligned with test metrics. The grant also supports app development and virtual training to improve school-based fitness instruction and promote lifelong healthy habits. (CFDA Number 93.798)
- 695\***      **RHTP School-Based Service Grant** - This project establishes a statewide school-based health infrastructure by implementing a standardized electronic health record (EHR) system and funding qualified medical personnel to deliver and document Medicaid-reimbursable services. The initiative supports school districts in hiring medical providers, including school nurses, licensed counselors, speech-language pathologists, and therapists, and requires all services to be documented within EdPlan and EdPlan Health to enable compliant Medicaid billing. The project aims to increase access to student health services, improve educational outcomes, and maximize federal Medicaid reimbursement to sustain and expand school-based care. (Rural Health Transformation Program) (CFDA Number 93.798)

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**716\***      **Accelerate Regional Tutoring Initiative** - This research grant is designed to expand and evaluate high-impact, evidence-based tutoring for elementary literacy. Participating districts would implement a structured, evidence-based tutoring model in selected schools with one of two providers (Air Reading or ECRI), including identifying eligible students, supporting tutor recruitment or placement, and coordinating scheduling during the school day. (CFDA Number 84.411A)

**789\***      **Project Respect - Re-Specializing Educators and Pursuing Excellence in Counseling and Teaching** - A federal initiative designed to strengthen the mental health workforce in high-need and rural schools. The grant focuses on increasing the number of qualified school psychologists by supporting workforce development efforts such as tuition assistance, re-specialization pathways for existing educators, and targeted recruitment in underserved districts. (CFDA 84.184X)

**Changes:**

**418\***      ~~**Bid Assistance Center.** State match funds related to activities that assist business and industry in obtaining government contracts. APEX Accelerator (State Match).~~

**436\***      ~~**Bid Assistance Center.** Federal funds related to activities that assist business and industry in obtaining government contracts. APEX Accelerator (CFDA Number 12.002).~~

**457\***      ~~**Rural Health** - Funds to assist in recruiting and training health care workers in rural areas (CFDA Number 93.241).~~ **Rural Health Transformation Project** - Funds to assist in recruiting and training health care workers in rural areas (CFDA Number 93.798)

**485\***      **Dropout Recovery (551052, Mid-Del use only) Career Tech Only**

**SECTION D – OPERATIONAL UNIT DIMENSIONS (SITE CODE)**

**Deletions:**      None

**Additions:**      None

**Changes:**      None

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**SECTION F – FUNCTION DIMENSION DEFINITIONS**

**Deletions:** None

**Additions:** None

**Changes:**

**1500\*** CLIENT-BASED PROGRAM (~~55I052, Mid-Del use only~~) Career Tech Only.

**2192\*** Learning Labs and Educational Enhancement Centers.

~~(55I052, Mid-Del use only)~~ Career Tech Only.

**2220\*** **Library/Media Services.** Activities concerned with directing, managing, and supervising education media services, as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, eBooks, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center.

**2420\*** Office of Director (~~55I052, Mid-Del use only~~) Career Tech Only.

**2430\*** Office of Coordinator (~~55I052, Mid-Del use only~~) Career Tech Only.

**2440\*** Office of Financial Aid Coordinator (~~55I052, Mid-Del use only~~) Career Tech Only.

**2530\*** **Printing, Publishing, and Duplicating Services.** Activities relating to the printing and publishing of administrative publications, such as annual reports, school handbooks, and manuals. Centralized services for duplicating school materials and documents, such as school bulletins, newsletters, and notices, are also included.

**2660\*** **Security Services.** Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, drug-detection canine services, building alarm systems, and hall monitoring services.

**3140\*** **Other Direct and/or Related Child Nutrition Programs Services.** Activities concerned with providing nonfood items such as uniforms, paper goods, supplies, equipment rental, equipment repairs, extermination, custodial supplies, postage, USDA Foods assessment fee, Health Department license fee, food service management, miscellaneous materials/supplies, or staff travel. (Equipment purchase less than \$10,000, use Object 650; \$10,000 or more, use Object 730 series). (Office supplies would be coded to function 3190).

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- 5200\***      **Fund Transfers/Reimbursements.**  
**(Child Nutrition Fund/Activity Fund/Petty Cash/Change).**  
Transactions that withdraw money from one fund and place it in another without recourse. Money shall not be transferred from the General Fund to another fund, except for Redbud School Funding Act money. To be used for reimbursements of Fund 11 (General Fund) from Fund 22 (Child Nutrition) or Fund 60 (Activity Fund). This function should be used with Object 930, reimbursement. Reimbursements are to be coded to Source of Revenue 5150 or 5160. Also, code 5200 is to be used with Object 950 (cash/change) and Object 960 (petty cash). Change for events will be put back in Source of Revenue 5120. This Function Code can also be used with Object 981 (Fuel Tax) and Object 982 (Sales Tax). Not limited exclusively to these accounts.

**SECTION G – OBJECT DIMENSION DEFINITIONS**

**Deletions:**      None

**Additions:**

**447\***      **Subscription-Based Information Technology Agreement (SBITAs)** - Software licenses and subscription fees for services, including subscription-based information technology agreements (SBITAs), and subscriptions to research materials over the internet should be coded here

**654\***      **Technology Related - Hardware and Software.** Hardware/Software costs below the capitalization threshold should be reported here. Examples: Kindles, E-readers, Chromebooks, iPads, routers, antivirus software, and security software.

**Changes:**

**142\***      **Noncertified** Substitutes' Salaries for Noncertified Staff.

**174\***      **Student Teaching.** Compensation paid to ~~qualified~~ teachers after completion of student teaching and verification of employment by an accredited Oklahoma public school district.

**343\***      **Game Officials Services.** Contracted services for officials who serve at competitive sports events. **District employees should not be coded here.**

**345\***      **Other Competitive Events Officials.** Contracted services for officials who serve at competitive events, such as debate judges, academic contest judges, or similar event officials. **District employees should not be coded here.**

**377\***      **Rental Services. Equipment Rental (Reference 441-442, 444-449 for a detailed description).** Examples: renting land, buildings, equipment, vehicles, software and subscription-based information technology agreements (SBITAs).

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440 ~~Rental Services. Expenditures for leasing or renting land, buildings, and equipment for both temporary and long-range use of the LEA. This includes bus and other vehicle rental when operated by LEA personnel, lease of data processing equipment, and similar rental agreements. Interest for lease/purchase agreements are to be coded under Object 834. Costs for single agreements covering equipment as well as operators are not included here but are considered elsewhere under purchased services. Items coded here will not be owned by the district.~~

**Rentals.** Cost associated with leasing or renting land, buildings, and equipment for both temporary and long-range use of the LEA. This includes bus and other vehicle rentals when operated by LEA personnel, lease of data processing equipment, and similar rental agreements. Rental of software and subscription-based information technology agreements (SBITAs). Interest for lease/purchase agreements is to be coded under Object 834. Costs for single agreements covering equipment and operators are not included here but are accounted for elsewhere under purchased services. Items coded here will not be owned by the district.

441\* ~~Film/Video Service~~

442\* ~~Equipment and Vehicle Services~~

443\* ~~Land and Building Services~~

444\* ~~Rental of Computers and Related Equipment. Computers and Computer-Related Equipment.~~

445\* ~~Uniform Service Uniforms~~

446\* ~~Food Storage Services~~

449\* ~~Other Rentals or Lease Services~~ Other Rentals or Leases

515\* ~~Student Out-of-District Travel—Lodging Services.~~ Student flights should be coded here.

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 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~~

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~~653, if the software was not capitalized; or 734, if the software is eligible for capitalizations as determined).~~

**Communications.** Services provided by a person(s) or businesses to assist in the electronic transmission over distances using technologies such as phones, internet, and satellite networks. This category includes telephone networks, cellular service, radio and television broadcast networks, satellite communication, Wi-Fi hotspots, local area network (LANs) service, and wide area network (WANs) service. Expenditures/expenses for hardware and software should be coded to object code 654, if not capitalized. Code to object code 734 if item(s) are eligible for capitalization. Licenses and subscription fees for services, including subscription-based information technology agreements (SBITAs) to research materials over the internet should be reported under object code 444 or 734.

**540\*** **Advertising.** Expenditures on printed announcements in professional periodicals and newspapers, or announcements broadcast by radio, **social media platforms**, and television networks. These expenditures include advertising for purposes such as personnel recruitment, bond sales, used equipment sales, and other objectives. Professional fees for advertising or public relations services are not recorded here but are charged to professional services.

**562\*** **Tuition to Other LEAs Outside the State (~~Including Charter Schools~~).** Tuition paid to other school districts, ~~including charter schools~~ and education service agencies, outside the state.

**566\*** **~~Voucher Payments to Private Schools and to Other School Districts Outside the State.~~** ~~Voucher payments to private schools both in state and out of state, and voucher payments to other school districts outside the state.~~

**Voucher Payments to Private Schools and to Individuals.**

**567\*** **~~Voucher Payments to School Districts, including Charter Schools within the State.~~** ~~Voucher payments to school districts within the state and to charter schools within the state.~~

**Tuition Payments to Charter Schools outside the State.**

**641\*** **Books (**including eBooks**).**

**653\*** **~~Technology Related – Supplies.~~** ~~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~~

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~~reported under 530 communications. (Used primarily with functions 1000, 2230, and 2580, but may also be used with 2620, 2650, and 2730).~~

**Technology Related - Supplies.** Technology-related supplies and accessories are typically used in conjunction with technology hardware and software. Examples: CDs, flash or jump drives, parallel cables, charging cables, docking accessories, keyboards, mice, tablet cases, headphones, and monitor stands. (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 that meet the standards for classification as a supply should be coded to object code 650, Supplies—Technology Related. (Used with all functions, but primarily with 1000, 2230, and 2580.)~~

**Technology Software.** Expenditures for purchased software, used for educational or administrative purposes, that exceed the capitalization threshold. Expenditures on software and software subscriptions that meet classification standards would be coded here.

**930\*** **Reimbursement.** Lost book refunds and **refunds of student child nutrition account balances would be coded here.**

**SECTION H – PROGRAM DIMENSION DEFINITIONS**

**Deletions:**

- 264\*** **AVID.** Elementary Education. 2<sup>nd</sup> year grant.
- 265\*** **AVID.** Middle/High School Education. 3<sup>rd</sup> year grant.
- 266\*** **AVID.** Elementary Education. 3<sup>rd</sup> year grant.
- 428\*** **Oklahoma Future Native Leaders Project**
- 484\*** **American Rescue Plan (ARP) – Homeless I (State set aside).**
- 491\*** **Oklahoma Cares.**
- 590\*** **SHORT-TERM ADULT EDUCATION.** Instructional activities concerned with developing skills and knowledge for adults with regard to vocation.

**Additions:** None

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**Changes:**

- 300 ~~Vocational Programs.~~ Career and Technical Education Programs. Instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.
- 310 ~~Secondary Vocational Programs (Comprehensive Secondary School).~~ Career and Technical Education Programs
- 399\* Carl Perkins (551052, Mid-Del use only) Career Tech Only**

**SECTION I – SUBJECT DIMENSION DEFINITIONS**

**Deletions:**

- 9008 Service Careers Horticulture
- 9014 Service Careers Horticulture – Specialized
- 9218 Administrative Support – Medical – Advanced
- 9234 Customer Service – Advanced
- 9398 Orthotics/Prosthetics
- 9531 Database Administration/Development
- 9532 Database Administration/Development – Specialized
- 9943 Private Pilot - Specialized

**Additions:**

- 2410 Careers/Exploration
- 2429 AP Business and Personal Finance
- 2514 AP Cybersecurity
- 2515 Artificial Intelligence Foundations
- 2795 Work Study**
- 5432 Latinx History
- 5425 Women’s History

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|                 |  |
|-----------------|--|
| 8148            | Auxiliary Home Technology Systems            |
| 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 |
| 9962            | Electrical Lineman 2                         |
| <b>Changes:</b> | <b>None</b>                                  |

**SECTION J – JOB CLASS DIMENSION DEFINITIONS**

|                   |             |
|-------------------|-------------|
| <b>Deletions:</b> | <b>None</b> |
| <b>Additions:</b> | <b>None</b> |
| <b>Changes:</b>   | <b>None</b> |

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

|                   |  |
|-------------------|--|
| <b>Deletions:</b> |  |
| <b>1252*</b>      | <b>Overage Tuition.</b> Revenue collected for students attending regular school in Grades K-12 after the age of 21 years.                  |
| <b>1493*</b>      | <b>Resale-Industry Training.</b> Revenue received from the sale of products, materials, or services related to industry training programs. |

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- 1685\***      **Charter School Sponsorship Fee.** Revenue received from a charter school for administrative services rendered.
- 3360\***      **Instructional—Cooperative and Technological Education (ICTE).** A broad, line-item grant appropriation from the Legislature to support small school cooperative grants and special contractual projects.
- 3837\***      **Broker Agent (Manufacturing Alliance)**
- 3838\***      **Oklahoma Manufacturers' Exchange**
- 4165\***      **Asbestos Abatement.** Revenue received from federal funds for the purpose of inspecting, writing management plans, or abatement.
- 4166\***      **National Science Foundation.** Revenue received from the National Science Foundation to support science, technology, engineering, mathematics, or related educational programs.
- 4170\***      **Title I, Part H, School Dropout Prevention.** Funds to provide for school dropout prevention and reentry, and to raise academic achievement levels by providing grants that challenge all children to attain their highest academic potential; and ensure that all students have substantial and ongoing opportunities to attain their highest academic potential through schoolwide programs proven effective in school dropout prevention and reentry. (CFDA Number 84.360)
- 4273\***      **Part B, Mathematics and Science Partnerships.** Revenue received to support partnerships designed to improve student academic achievement in mathematics and science by strengthening mathematics and science instruction.  
(CFDA Number 84.366)
- 4590\***      **Youthbuild.** A community development program for low-income people ages sixteen (16) through twenty-four (24) who work toward their GED credentials or high school diplomas, learn job skills, and build affordable housing for their community. (CFDA Number 17.274)
- 4616\***      **Workforce Incentive Act.** Revenue received from federal sources to support workforce investment programs and services, including job training and employment services for eligible individuals. (CFDA Number 17.255)
- 4618\***      **Rural Health Transformation Project.** Funds to assist in recruiting and training health care workers in rural areas. (CFDA Number 93.798)
- 4770\***      **Professional Standards for School Nutrition Employees.** Federal revenue is received to support training and professional standards for school nutrition employees who manage and operate school meal programs.  
(CFDA Number 10.547)
- 4790\***      **Healthier US School Challenge (HUSSC).** Federal revenue received to support school nutrition and wellness efforts through the Healthier US School Challenge.  
(CFDA Number 10.543)

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- 4881\***      **Oil Field Training. (CFDA Number 17.260)**
- 4882\***      **Computer Security Training Project**
- 4685\***      **Learn and Serve America Program.** Revenue received from federal sources to support service-learning programs that engage students in school-based or community-based service activities connected to academic learning. (CFDA Number 94.004)
- Additions:**
- 3441\***      **Bereavement Leave.** Revenue appropriated by the Legislature and allocated to the LEA for paid bereavement leave provided to eligible teachers and support staff following the death of a spouse or child, including pregnancy loss due to miscarriage.
- Changes:**
- 1492\***      **Resale-Program Live/Work.** Revenue received from the sale of products, materials, or services produced through live/work instructional programs.
- 1740\***      **Summer Food Service Adult Revenue.** Revenue received from adults for meals served through the Summer Food Service Program.
- 3250\***      **Education Flexible Benefit Allowance.** Revenue appropriated by the Legislature and allocated to the LEA for education flexible benefit allowance payments for certified and support personnel, including health insurance coverage, additional benefits through the district cafeteria plan, or taxable compensation.
- 3414\***      **Oklahoma Paid Student Teacher Stipends. Revenue received for Oklahoma paid student teacher stipend payments.**
- 3820\***      **Oklahoma Tuition Aid Grant (OTAG).** Revenue received for Oklahoma Tuition Aid Grant awards for eligible students.
- 3832\***      **Training for Industry Growth (TIG).** Revenue received to support training programs designed to help meet employer workforce needs within a specific occupational area.
- 3834\***      **Training for Industries (TIPS).** Revenue received to provide training for new jobs created in new or expanding companies.
- 3839\***      **Rural Economic Development.** Revenue received to support rural economic development programs and related training activities.
- 3842\***      **Construction Education Project.** Revenue received to support construction education and training programs.

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- 3843\***      **Transportation Joint Venture.** Revenue received to support transportation-related training programs or joint venture activities.
- 3844\***      **Firefighter Training.** Revenue received to provide training and testing for volunteer firefighters.
- 3856\***      **Dropout Recovery.** Revenue received to support programs and services related to dropout recovery.
- 3857\***      **Jobs for America’s Graduates (JAG).** Revenue received to support Jobs for America’s Graduates programs that help students prepare for graduation, employment, and career success.
- 3862\***      **Youth Apprenticeship.** Revenue received to support youth apprenticeship programs and related training opportunities.
- 3875\***      **Oklahoma Higher Learning Access Program (OHLAP).** Revenue received for Oklahoma Higher Learning Access Program activities or awards.
- 3879\***      **High Schools That Work.** Revenue received to support the implementation of a framework around goals and key educational practices to raise student achievement.
- 3881\***      **Oil & Gas Training.** Revenue received to provide training related to the oil and gas industry.
- 3889\***      **Telecommunications Training (Telephone Bills).** Revenue received for telecommunications training or related telephone service support.
- 3890\***      **Capital Outlay.** Revenue received from restricted funds allocated for the purchase of equipment, construction, or remodeling for vocational programs.
- 3892\***      **OK Education Lottery Fund.** Revenue received from the Oklahoma Education Lottery Fund for eligible education programs or purposes.
- 4180\***      **Title V-Flexibility and Accountability.** Revenue received to support flexibility and accountability initiatives for eligible rural school districts. (CFDA Number 84.358A)
- 4213\***      **Supplemental School Improvement Grants.** Revenue received to provide assistance for school improvement by enabling the lowest-achieving schools to meet goals under school and local educational agency improvement, corrective action, and restructuring plans. (CFDA Number 84.377A)
- 4470\***      **Title V—Subpart 2, Rural and Low-Income School Program.** Revenue received to provide rural and low-income school districts with financial assistance for activities authorized under Titles I-IV of ESEA and parental involvement activities aimed at improving student academic achievement. (CFDA Number 84.358B)

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- 4617\***      **Rehabilitation Services.** Revenue received from federal sources to support vocational rehabilitation and job training services for individuals with disabilities, including services designed to help individuals prepare for, obtain, or maintain employment. (CFDA Number 84.126)
- 4704\***      **Emergency Operational Costs Reimbursement - Child and Adult Care Food Program.** Revenue received to provide additional reimbursements for emergency operating costs incurred by local child nutrition program operators under the Child and Adult Care Food Program. (CFDA Number 10.558)
- 4705\***      **Emergency Operational Costs Reimbursement - SBP & NSLP.** Revenue received to provide additional reimbursements for emergency operating costs incurred by local child nutrition program operators under the School Breakfast Program and National School Lunch Program. (CFDA Number 10.555)
- 4710\***      **Lunches.** Federal reimbursement received for lunches served under the National School Lunch Program. (CFDA Number 10.555)
- 4720\***      **Breakfasts.** Federal reimbursement received for breakfasts served under the School Breakfast Program. (CFDA Number 10.553)
- 4730\***      **Special Milk.** Federal reimbursement received for milk served under the Special Milk Program. (CFDA Number 10.556)
- 4740\***      **Summer Food Service Program.** Federal reimbursement received for meals served through the Summer Food Service Program. (CFDA Number 10.559)
- 4750\***      **Child and Adult Care Food Program.** Federal reimbursement received for meals and snacks served through the Child and Adult Care Food Program. (CFDA Number 10.558)
- 4760\***      **Fresh Fruit/Vegetable Program.** Federal revenue received to provide fresh fruit and vegetable snacks to students. (CFDA Number 10.582)
- 4847\***      **Occupational Safety and Health Association Safety Training for Oil and Gas.** Federal revenue is received to provide occupational safety and health training for the oil and gas industry. (CFDA Number 17.502)
- 4867\***      **Youth Offender Grant.** Federal revenue is received to support programs and services for youth offenders.
- 4868\***      **At-Risk Youth Grant.** Federal revenue is received to support programs and services for at-risk youth. (CFDA Number 17.268)

**SUMMARY OF FISCAL YEAR 27  
OCAS MANUAL CHANGES**

- 4873\***      **Rural Utilities Services (RUS).** Federal revenue received from Rural Utilities Services to support eligible rural telecommunications, distance learning, or related educational technology projects. (CFDA Number 10.855)
- 4877\***      **Supplemental Educational Opportunity Grant.** Federal revenue received for supplemental educational opportunity grants for eligible students with financial need. (CFDA Number 84.007)
- 4886\***      **Environmental Bio Tech.** Federal revenue received to support environmental biotechnology programs or related educational activities. (CFDA Number 47.080)
- 5190\***      **Miscellaneous Revenue Transferred.** Receipts from miscellaneous revenue transfers that are not classified under another return of assets code.

**SECTION M – PROGRAM DIMENSION DEFINITIONS**

**Deletions:**      **None**

**Additions:**      **None**

**Changes:**      **None**