



# Oklahoma Cost Accounting System

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# Oklahoma Cost Accounting System (OCAS)

- What is OCAS?
  - Accounting System for Oklahoma
  - Data Collection and Reporting
  - Research
  - Analytical, and Statistical Data

# Oklahoma Cost Accounting System (OCAS)

- Who uses the OCAS data?
  - Governor's Office
  - Legislature
  - State Auditor and Inspector's Office
  - Professional Organizations
  - General Public

# Oklahoma Cost Accounting System (OCAS)

- Who uses the OCAS data?
  - US Department of Education
  - National Center for Education Statistics
  - US Census Bureau

# Oklahoma Cost Accounting System (OCAS)

Project	Revenue	Expended	Balance
333	33,010,740	31,741,915	1,268,825
385	4,588,225	6,180,668	-1,592,443
361	3,336,897	1,778,692	1,558,205
362	7,987,198	6,586,218	1,400,980

# Oklahoma Cost Accounting System (OCAS)

- Do districts have to use OCAS?
  - Oklahoma Administrative Code Title 210:25-5-4
    - ❖ Districts accounting system shall be organized
    - ❖ Operated on legal compliance
      - record and summarize financial transactions within funds
      - independent of any other
    - ❖ Fund shall account for and maintain identity of revenues and expenditures.

# Oklahoma Cost Accounting System (OCAS)

- Do districts have to use OCAS?
  - Oklahoma State Statute 70 §5-135.2
    - ❖ Report financial transactions for all funds
    - ❖ Report costs by curricular subject area where applicable
  - Oklahoma State Statute 70 §22-113
    - ❖ Conform with the accounting systems and procedures

# Oklahoma Cost Accounting System (OCAS)

- Why is OCAS data used?
  - Federal Program Compliance
    - ❖ Maintenance of Effort
      - Special Education
      - NCLB
    - ❖ Indirect Cost
    - ❖ Excess Cost
    - ❖ Child Nutrition

# Oklahoma Cost Accounting System (OCAS)

- Why is OCAS data used?
  - State Compliance
    - ❖ Admin Cost
    - ❖ General Fund Balance Carryover

# Trial Submissions

- FY 14 Financial Accounting received over 953,000 financial transactions from 549 Oklahoma school districts, charter schools, and interlocals.
  - 419 I Districts
  - 100 C Districts
  - 17 E Districts
  - 7 K Districts
  - 5 G Districts
  - 1 T District

# FY 14 Data Submissions

- In FY 14 Financial Accounting...
  - February
    - ❖ July 104 districts
    - ❖ August 420 districts
    - ❖ September 20 districts
    - ❖ October 3 districts
    - ❖ November 1 district
    - ❖ Around 20 districts

# FY 15 Trial Submission

- As of May 13<sup>th</sup>, for the FY 15 Trial Data, Financial Accounting has received over 559,280 financial transactions.
  - February
    - ❖ 276 districts (50.5%)
    - ❖ 187 districts (34.2%)
  - May 13

# Trial Submissions

- May 20
  - ❖ 282 districts (51.7%)
  - ❖ 193 districts (35.4%)
- June 1
  - ❖ 303 Districts (55.6%)
  - ❖ 215 Districts (39.4%)

# Due Date

- When is the OCAS data due?
  - State Statute 70 §5-135.2
  - By September 1 each year
  - Prepare a statement of actual income and expenditures for the preceding FY that ended June 30

# Due Date

- When is the OCAS data due?
  - Oklahoma Administrative Code 210:25-5-4
    - ❖ (Oklahoma Secretary of State Office of Administrative Rule)
  - District must inform SDE Financial Accounting of any changes made
  - Cannot be changed after November 15 of each year

# Penalty

- Is there a penalty for late submission?
  - Reduction of a district's State Aid funds
    - ❖ State Statute 70 §5-135.2
    - ❖ One percent (1%) for the first payment
    - ❖ Two percent (2%) for the second payment
    - ❖ Three percent (3%) for the third payment
    - ❖ Four percent (4%) for the fourth payment
    - ❖ Five percent (5%) for each subsequent payment

# Penalty

- Can the penalty be waived?
  - State Statute 70 §5-135.2
    - ❖ May be waived by the State Board of Education
      - circumstances beyond the control of the district
      - every effort is being made by the district as quickly as possible

# FY 16 Changes, Additions, and Deletions

- Changes
  - 61 code changes
- Additions
  - 55 code additions
- Deletions
  - 79 code deletions

# FY 16 Changes, Additions, and Deletions

- Project Code
  - Changes
    - ❖ **338\*** Program of Parent Education
    - ❖ **431\*** EARN, Incubator (Career Tech)
    - ❖ **433\*** Customized Industry or Government Entity Training (Career Tech)
- Project Code
  - Additions
    - ❖ **785\*** Schoolwide Consolidation of Federal Funds

# FY 16 Changes, Additions, and Deletions

- Project Codes

- Deletions

- ❖ **318\* Great Expectations Summer Institute**

- ❖ **325\* High Challenge**

- ❖ **328\* Comprehensive School-Based Services**

# FY 16 Changes, Additions, and Deletions

- Project Codes

- Deletions

- ❖ **336\*** School Community Network

- ❖ **364\*** Character Education Grants

- ❖ **366\*** Third Grade Reading Summer Program

- ❖ **381\*** Alternative Education

# FY 16 Changes, Additions, and Deletions

- Project Codes

- Deletions

- ❖ **382\* Community Education**

- ❖ **383\* Lindsay Nicole Henry Scholarship**

- ❖ **384\* REACH Coaches**

- ❖ **393\* International Baccalaureate Equipment and Material Grant**

# FY 16 Changes, Additions, and Deletions

- Project Codes

- Deletions

- ❖ **394\*** International Baccalaureate Incentives
- ❖ **395\*** Vision Technology Training for Teachers
- ❖ **537\*** ARRA-Title I 1003 G Supplemental
- ❖ **999\*** Vision 2020 Tulsa County Sales Tax

# FY 16 Changes, Additions, and Deletions

- Function Code
  - Changes
    - ❖ **8100\* Restricted Funds**
- Object Code
  - Changes
    - ❖ **171\* Bonus for Certified Staff**
    - ❖ **181\* Bonus for Non-Certified Staff**
    - ❖ **440\* Rentals**

# FY 16 Changes, Additions, and Deletions

- Object Code
  - Changes
    - ❖ **530\* Communication Services**
    - ❖ 610 General Supplies
    - ❖ 650 Durable/Hard Supplies
    - ❖ **653\* Supplies-Technology Related**

# FY 16 Changes, Additions, and Deletions

- Object Code
  - Changes
    - ❖ **680\* Student and Staff Expenditures**
    - ❖ 730 Equipment and Capital Expenditures
    - ❖ **733\* Technology Software and Equipment**

# FY 16 Changes, Additions, and Deletions

- Object Code
  - Deletions
    - ❖ **613\* Consumable Technology-Related Supplies**

# FY 16 Changes, Additions, and Deletions

- Program Code
  - Deletions
    - ❖ **276\* REAC<sup>3</sup>H Coaches Instructional Training Program**

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Changes

- ❖ 8101 Business and Computer Technology  
(OHLAP Approved)
- ❖ 8103 Fundamentals of Administrative Technologies  
(OHLAP Approved)
- ❖ 8124 Fundamentals of Linux/Unix (OHLAP Approved)

# FY 16 Changes, Additions, and Deletions

- Subject Code

- ❖ Changes

- ❖ 8126 Routing, Switching, and WAN Technologies
  - ❖ (OHLAP Approved)
- ❖ 8406 Housing, Furnishings and Design Concepts
- ❖ 8415 FACS Basics
- ❖ 8434 FACS Basics A
- ❖ 8435 FACS Basics B

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Changes

- ❖ 8443 Chemistry of Food
- ❖ 8446 FACS Ed Capstone
- ❖ 8456 Tween Life with Personal Financial Literacy
- ❖ 8706 PLTW Principals of Biomedical Science
- ❖ 8707 PLTW Human Body Systems

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Changes

- ❖ 8708 PLTW Medical Interventions
- ❖ 8711 PLTW Digital Electronics
- ❖ 8712 PLTW Computer Integrated Manufacturing
- ❖ 8713 PLTW Civil Engineering and Architecture
- ❖ 8714 PLTW Biotechnical Engineering

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Changes

- ❖ 8715 PLTW Aerospace Engineering
- ❖ 8716 PLTW Engineering Design and Development
- ❖ 8719 PLTW Biomedical Innovation
- ❖ 8830 PLTW GTT 6th Grade (9 Weeks)
- ❖ 8831 PLTW GTT 6th Grade (Semester)
- ❖ 8832 PLTW GTT 6th Grade (1 Year)

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Changes

- ❖ 8833 TE Robotics Engineering
- ❖ 8834 TE Robotics Engineering and Automation
- ❖ 8835 PLTW GTT 7th Grade (9 Weeks)
- ❖ 8836 PLTW GTT 7th Grade (Semester)
- ❖ 8837 PLTW GTT 7th Grade (1 Year)
- ❖ 8838 PLTW GTT 8th Grade (9 Weeks)

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Changes

- ❖ 8839 PLTW GTT 8th Grade (Semester)
- ❖ 8840 PLTW GTT 8th Grade (1 Year)
- ❖ 9308 C.N.A./AUA
- ❖ 9328 Medication Administration Technician
- ❖ 9361 Professional Dental Assistant
- ❖ 9372 Dietary Technician

# FY 16 Changes, Additions, and Deletions

- Subject Code
  - Changes
    - ❖ 9384 Professional Dental Assistant – Advanced
    - ❖ 9559 ArcGIS Desktop Support
    - ❖ 9560 ArcGIS Desktop Support – Advanced

# FY 16 Changes, Additions, and Deletions

- Subject Code
  - Changes
    - ❖ Color
      - Black
      - Green
      - Blue

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 2618 Intro AG Communication (Not for Speech Credit)
- ❖ 3200 Chickasaw I
- ❖ 3201 Chickasaw II
- ❖ 3202 Chickasaw III
- ❖ 3203 Chickasaw IV
- ❖ 3204 Choctaw I

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 3205 Choctaw II
- ❖ 3206 Choctaw III
- ❖ 3207 Choctaw IV
- ❖ 3208 Maskoke-Seminole I
- ❖ 3209 Maskoke-Seminole II
- ❖ 3210 Maskoke-Seminole III

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 3211 Maskoke-Seminole IV
- ❖ 3212 Maskoke I
- ❖ 3213 Maskoke II
- ❖ 3214 Maskoke III
- ❖ 3215 Maskoke IV
- ❖ 3216 Osage I

# FY 16 Changes, Additions, and Deletions

- Subject Code

- ❖ Additions

- ❖ 3217 Osage II
- ❖ 3218 Osage III
- ❖ 3219 Osage IV
- ❖ 3220 Pawnee I
- ❖ 3221 Pawnee II
- ❖ 3222 Pawnee III

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 3223 Pawnee IV
- ❖ 3224 Sauk I
- ❖ 3225 Sauk II
- ❖ 3226 Sauk III
- ❖ 3227 Sauk IV
- ❖ 5021 Biology I A

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 5022 Biology I B
- ❖ 5023 Pre-Biology I
- ❖ 5561 AP Research
- ❖ 5792 Local History
- ❖ 8251 Foundations for the Legal Office
- ❖ 8252 IT Essentials

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 8465 ECE: Pathway to National Credential
- ❖ 8466 Occupational Basic Design and Custom Sewing
- ❖ 8467 Occupational Intermediate Apparel Design and Custom Sewing
- ❖ 8851 PLTW Computer Science and Software Engineering

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 8852 PLTW Introduction to Computer Science(Semester)
- ❖ 8853 PLTW Computer Science Applications
- ❖ 8854 PLTW Environmental Sustainability
- ❖ 9397 Emergency Medical Technician – Advanced
- ❖ 9398 Orthotics/Prosthetics

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 9399 Pedorthic Practice Management
- ❖ 9813 Small Business Owner
- ❖ 9874 PLTW Computer Science
- ❖ 9875 Advanced PLTW Computer Science
- ❖ 9935 Pipeline Technology

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Additions

- ❖ 9936 Pipeline Technology – Specialized
- ❖ 9937 Cathodic Protection Technology
- ❖ 9938 Cathodic Protection Technology – Specialized

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 8416 Family and Consumer Sciences II
- ❖ 8436 Family and Consumer Sciences IIA
- ❖ 8437 Family and Consumer Sciences IIB
- ❖ 8601 Introduction to Fashion Design and Marketing
- ❖ 8603 Fashion Marketing
- ❖ 8604 Advanced Fashion Marketing

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 8609 Introduction to Sports Marketing
- ❖ 8610 Sports and Entertainment Marketing
- ❖ 8626 Sports and Entertainment Management
- ❖ 8929 TCP Welding IA (Two Hour)
- ❖ 8930 TCP Welding IB (Two Hour)
- ❖ 8931 TCP Welding IIA (Three Hour)

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 8932 TCP Welding IIB (Two Hour)
- ❖ 9305 Biological Laboratory Technology
- ❖ 9313 Dental Laboratory Technician
- ❖ 9342 Surgical Nurse Assistant
- ❖ 9347 Biological Laboratory Technology – Advanced
- ❖ 9348 Laboratory Animal Science Technology

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 9349 Laboratory Animal Science Technology–Advanced
- ❖ 9354 PTC Certified Crown and Bridge Technician
- ❖ 9355 PTC Certified Crown and Bridge Technician–Advanced
- ❖ 9356 PTC Certified Dental Lab Technician
- ❖ 9357 PTC Certified Dental Lab Technician–Advanced

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 9379 Veterinary Research Technician
- ❖ 9380 Veterinary Research Technician – Advanced
- ❖ 9776 Assistant Sales Manager
- ❖ 9779 Fashion Buyer
- ❖ 9780 Franchise Owner
- ❖ 9781 Independent Distributor

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 9785 Merchandise Manager
- ❖ 9786 Mobile Marketing
- ❖ 9788 Public Information Specialist
- ❖ 9793 Sports Marketing Assistant
- ❖ 9794 Visual Merchandising
- ❖ 9798 Sports & Entertainment Marketing Assistant

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 9799 Independent Distributor – Advanced
- ❖ 9800 Franchise Owner – Advanced
- ❖ 9803 Sports Marketing Assistant – Advanced
- ❖ 9806 Fashion Buyer – Advanced
- ❖ 9807 Visual Merchandising – Advanced

# FY 16 Changes, Additions, and Deletions

- Subject Code

- Deletions

- ❖ 9810 Public Information Specialist – Advanced
- ❖ 9812 Mobile Marketing – Advanced

# FY 16 Changes, Additions, and Deletions

- Job Class Code

- Changes

- ❖ **107\* Executive Assistant/Chief Financial Officer(CFO)(B)**
- ❖ **115\* Superintendent/Chief Executive Office (CEO)(C)**
- ❖ **214\* Substitute Professional and Clerical Staff (B)**
- ❖ **322\* Family Support Coordinator (B)**
- ❖ **413\* Teaching/Classroom Aid (Non-Highly Qualified) (S)**

# FY 16 Changes, Additions, and Deletions

- Job Class Code

- Changes

- ❖ **414\* Teaching Assistant (Highly Qualified) (B)**
- ❖ **803\* Substitute Bus Driver/Mechanic (S)**

# FY 16 Changes, Additions, and Deletions

- Job Class Code
  - Additions
    - ❖ **964\* Substitute Food Service/Custodial/All other Substitute Employees**
  - Deletions
    - ❖ **217\* REAC<sup>3</sup>H Coaches**

# FY 16 Changes, Additions, and Deletions

- Revenue Source Code
  - Changes
    - ❖ **3570\* Program of Parent Education**

# FY 16 Changes, Additions, and Deletions

- Revenue Source Code

- Deletions

- ❖ **3230\* Mentor Teacher**
- ❖ **3330\* Community Education**
- ❖ **3390\* School/Community Network for Arts-In-Education**
- ❖ **3414\* Great Expectations Summer Institute**

# FY 16 Changes, Additions, and Deletions

- Revenue Source Code
  - Deletions
    - ❖ **4131\*** ARRA-Impact Aid Construction Funds
    - ❖ **4212\*** ARRA-Title I, 1003 G Supplemental
    - ❖ **4282\*** Part B, Improving Language Instruction Educational Programs
    - ❖ **4570\*** ARRA-Cobra Co-Payment

# FY 16 Changes, Additions, and Deletions

- Revenue Source Code

- Deletions

- ❖ **4581\* ARRA-Medicaid Resources**

- ❖ **4591\* ARRA-Adult Education Grant for Local Workforce Investment Board**

- ❖ **4592\* ARRA-Youth Grant from Local Workforce Investment Board**

# FY 16 Changes, Additions, and Deletions

- Revenue Source Code
  - Deletions
    - **4593\*** ARRA-Dislocated Worker Grant from Local Workforce Investment Board
    - **4614\*** ARRA-Vocational Rehabilitation
    - **4684\*** ARRA-State Clean Diesel Grant Program
    - **4688\*** ARRA-National Clean Diesel Funding Assistance Program

# FY 16 Changes, Additions, and Deletions

- Revenue Program Codes

- Deletions

- ❖ **276\* REAC<sup>3</sup>H Coaches Instructional Training Program**

# CODING

I received money from an institution outside of the school system for lunches. I called the Child Nutrition Department and they said to code it as “District Contracts”. So, I coded as 1650 district contracts, and now I am getting an error. How do I code this?

The correct source code is 1760 (contract lunches, breakfasts, milk and supplements.)

# CODING

Our district paid for land out of the general fund that should have been made out of the building fund. How do I correct this?

The original expenditure 11-4200-710

Change the original expenditure to 11-5600-930

Write a warrant out of the building fund for 21-4200-710

Receipt the revenue as 11-5600

# CODING

My district is hosting a tournament for OSSAA; how do I code the OSSAA's share of the gate receipts?

The money the district retains is source code 1870

The money the district sends to OSSAA is coded as...

Revenue 5600

Expenditure 5600-930

# CODING

How do I code a surety bond for my Superintendent, Treasurer, Encumbrance Clerk, etc...

Expenditure xxxx-525

# CODING

Our district paid a stipend to all district employees for attending a school sponsored workshop. How do I code this? Does it need to be processed through payroll, and does it need to be recorded in SPR?

Function	Object	Program	Subject	Job	Site
2213	170/180	270 series	xxxx	xxx	xxx
2573	170/180	270 series	xxxx	xxx	xxx

# CODING

Our district purchased lighting for the football field, how do I code this?

Function 4300 (Land Improvement)

Object 450 (Construction) or 710 (Land and Improvements)

# CODING

In the current fiscal year, you coded a special education teacher to local funds; in the preceding year you coded the same teacher to the federal project reporting code assigned to special education. What would be affected?

Special Education Maintenance of Effort

# CODING

In the current fiscal year, you coded all your local special education cost to 000 program, non categorical. What would be affected?

Excess Cost  
and  
Special Education Maintenance of Effort

# CODING

In the current fiscal year, you coded workers' compensation to Function 2319, Other Board of Education Cost. What would be affected?

Administrative Cost

# CODING

In the current fiscal year you coded your county 4 mill as \$43,224.20 and it should have been \$40,221.20. What would be affected?

State Aid

# Questions

# Contact Information

405/521-2517

- Nancy Hughes, Executive Director
- Kathy Black, Financial Specialist/Auditing
- Kelly Freeman, Financial Specialist
- Pam Honeysuckle, Financial Specialist
- Iona Martin, Financial Specialist
- Amy Morgan, Administrative Assistant