

Oklahoma Cost Accounting System - Purchasing Cheat Sheet

Code	Function Description	Notes	Code	Function Description	Notes
1000	Instruction	Requires program, site code	2620	Operation of Buildings Services	
2112	Attendance Services	Job 000,109,110,304,308, 348,356,604,609,614,615	2630	Care and Upkeep of Grounds Services	
2113	Social Work Services	Job 000,109,313,322,352,615	2640	Care and Upkeep of Equipment Services	
2120	Guidance Services	Job 000,109,110,202,203, 348,401,404,609,615	2650	Vehicle Operation and Maintenance Services	Maint. Vehicles, not buses
2132	Medical Services	Job 000,109,110,328,333,339, 347,360,409,507,609,614,615	2660	Security Services	Job 000,109,409, 513,607,615,959,961
2135	Occupational Therapy	Program 239 only; Job 000,334,416,615	2670	Safety	Job 000,109,110,409, 513,951,957,959
2140	Psychological Services	Program 239 & 430 only	2720	Vehicle Operation Services	Job 000,1009,110,513, 605,609,615,801,802,803
2152	Speech Pathology Services	Program 239 only	2730	Monitoring Services	Job 000,951
2153	Audiology Services	Prog. 239 only; Job 000,309,615	2740	Vehicle Servicing and Maintenance Services	
2170	Physical Therapy	Job 000,338,417,615	3110	Food/Milk Purch. for A LA CARTE/Catered	Program 700
2194	Parental Advisory	Job 000,110,214,322,328,609,615	3120	Food Preparation and Dispensing Services	Program 700
2199	Other Support Services-Student		3130	Food and Supplies Delivery Services	Program 700
2212	Instruction and Curriculum Dev. Services	Job 000,101,107-110,204,210- 212,214,305,354,609,615	3140	Other Direct and/or Related Child Nutrition	Program 700
2213	Instructional Staff Training Services		3150	Food and Milk Purchases for Reimb.	Program 700
2220	Library/Media Services	Job 000,109,110,206, 410,411,508,609,615	3155	Food and Milk Purchases for Adult Meals	Program 700
2230	Instruction-Related Technology	Job 000,109,315, 324,332,406,502,603	3160	Nonreimbursable Services	Program 700
2240	Academic Student Assessment	Job 000,108,321,409,615	3180	Nutrition Education and Staff Development	Program 700
2312	Board Clerk/Deputy Clerk/Minute Clerk Serv.	Required code	3190	Other Child Nutrition Programs Operations	Program 700
2313	Board Treasurer Services	Required code	3200	Enterprise Operations	
2314	Election Services		3300	Community Services Operations	
2317	Legal Services	Can't use 330 object series	4200	Land Acquisition Services	Object 440,834
2318	Audit Services	Required code	4300	Land Improvement Services	
2319	Other Board of Education Services		4400	Architecture and Engineering Services	
2321	Office of the Superintendent Services	Program 000,251,800,900	4500	Educational Specifications Development Services	
2330	State and Federal Relations Services	Can't use 000 project code	4610	New Construction of Safe Rooms/Storm Shelters	
2340	Other General and Administrative Services	Move 2330 code if 000 Project	4620	All Other New Construction	
2410	Office of the Principal Services		4710	Retrofitting Existing Structures w/ Safe Rooms	
2490	Other Support Services-School Admin.		4720	All Other Building Improvement Services	
2511	Business Office		5100	Debt Services	Only for sinking fund (41)
2518	Tax Assessment and Collection Services	Only use object code 870	5200	Fund Transfers/Reimbursements	Use 930,950,960,970,981,982
2520	Purchasing, Warehousing, and Distrib. Serv.		5300	Clearing Account	Use 290,960; close to 0 @ FYE
2530	Printing, Publishing, and Duplicating Serv.		5400	Indirect Cost Federal Entitlement Programs	Object code 970 only, site req.
2540	Planning, Research, Development & Eval.	Use 2541, 2542,2543, 2544	5500	Private, Nonprofit Schools	Site required
2560	Information Services		5600	Correcting Entry	Object code 930, 960 only
2570	Personnel Services	Use 2571,2572,2573,2574,2575	5800	Charter School Reimbursement	Object code 970 only
2580	Administrative Technology Services		8100	Restricted Funds (state/federal)	Object code 890 only

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290	Workers' Compensation	5600; close to 0 @ FYE	611	Copy Supplies	
310	Official/Administrative Services		612	Automotive and Bus Supplies	
320	Professional-Education Services	Requires unit code	613	Consumable Technology-Related Supplies	
331	Accounting Services		614	Testing Supplies and Materials	
332	Architectural Services		615	Films, Videos, Audio Tapes, and AV Supplies	
333	Collective Bargaining Services		616	Health, First-Aid and Hygiene Supplies	
334	Engineering/Surveying Services		617	Kitchen Products and Supplies	
336	Medical Services		618	Cleaning, Maint. Supplies and Chemicals	
340	Technical Services		619	Classroom and/or Office Supplies	
351	Civil Litigation-Plaintiff	2317 only	620	Utility Codes	1000,2620-2650,2700s,3140
352	Civil Litigation-Defendant	2317 only	630	Food and Milk	3110,3150,3155; Program 700
353	Contract Services-Contract Draft & Review	2317 only	641	Books	Requires site code
354	General Counsel Services-Board Representation	2317 only	642	Periodicals (includes prof. publications)	Requires site code
355	Due Process	2317 only	643	State Adopted Textbooks/Workbooks	1000,5500; Requires site
356	Employment Law	2317 only	644	Supplemental Text. (Nonstate Adopted)	1000,5500; Requires site
357	Other Legal Services	2317 only	645	Workbooks	Requires site code
358	Legal Opin. and Advice to Supt. and admin staff	2317 only	646	Binding and Repair	Requires site code
360	Professional Empl. Training and Develop Serv.	2194,2213,2573,3180,5500	647	Newspapers	Requires site code
410	Utility Services	2620,3140	648	Magazines	Requires site code
420	Cleaning and Laundry Services		651	Appliances	Requires site code
430	Repairs and Maintenance Services		652	Audiovisual	Requires site code
440	Rentals or Lease Services		653	Technology-Related Supplies	Requires site code
450	Construction Services-Outside Contractors	2600 Series,3190,4000 Series	654	Furniture and Fixtures	Requires site code
490	Other Purchased Property Services		655	Instruments	Requires site code
511	Student Transp. Serv. by Another Distr. in State	2720,3140	656	Machinery	Requires site code
512	Student Transp. Serv. by Another Distr. out State	2720,3140	657	Uniforms	Requires site code
513	Student Transport Services by Outside Agency	2720,3140	658	Adaptive Supplies	Requires site code
515	Student Out-of-District Travel--Lodging Services	2720,3140	660	Merch. Purch. for Resale-Non Fund Raiser	Requires site code;239 Prog.
516	Student Out-of-District Travel--Meal Services	2720,3140	670	Merch. Purch. for Resale-Fund Raiser	3200 Only
521	Fleet Insurance		681	Cocurricular	3200 Only
522	Liability Insurance	2319,3160,3300	682	Awards,Gifts,Decorations,etc.	
523	Property Insurance	2620,3140,3160,5500	683	Extracurricular Supplies	
524	Student Transportation Vehicle Insurance	2720	710	Land and Improvements	2544,2620,4200,4300
525	Surety Bonds		720	Buildings	2544,2620,4600,4700
529	Other Insurance Services		730	Equipment and Capital Expenditures	See OCAS book
530	Communication Services		760	Vehicles	1000,2650,2720,3190
540	Advertising	2194,2314,2560,2571,3140,3300	810	Dues and Fees	
550	Printing and Binding		820	Judgments against the LEA	Use fund 12, or 41
561,562	Tuition to Other LEAs In/Outside the State	Use Fund 11, or 12	831	Redemption of Principal	5100
563,564	Tuition to Charter Schools within the state		832	Interest (Coupons)	5100
566,567	Voucher Pay. to Priv. Schools In/Outside State	Use Fund 11, or 12	860	Staff Registration and Tuition	
570	Food Service Management		870	County Assessments/Revaluation Fees	2518
581	Staff Travel - In-District Travel	Can't use 4000 Function Series	950	Change/Cash	5200
582	Staff Travel - Out-of-District Travel	Can't use 4000 Function Series	960	Petty Cash	5200,5600
599	Other Purchased Services		970	Intrafund Transfers	5200,5400,5500,5800