

Oklahoma Cost Accounting System - Purchasing Cheat Sheet

<u>Code</u>	<u>Object Description</u>	<u>Function Code/Notes</u>	<u>Code</u>	<u>Object Description</u>	<u>Function Code/Notes</u>
290	Workers' Compensation	5300; close to 0 @ FYE	611	Copy Supplies	
310	Official/Administrative Services	2300s,2541,2542,2543,2544,2511	612	Automotive and Bus Supplies	
311	Treasurer Services	2313	613	Consumable Technology-Related Supplies	
320	Professional-Education Services	Requires site code; 1000,2100s, 2200s,2330,2544,5500	614	Testing Supplies and Materials	
331	Accounting Services	2318- For auditing services only now	615	Films, Videos, Audio Tapes, and AV Supplies	
332	Architectural Services		616	Health, First-Aid and Hygiene Supplies	
333	Collective Bargaining Services		617	Kitchen Products and Supplies	
334	Engineering/Surveying Services		618	Cleaning, Maint. Supplies and Chemicals	
336	Medical Services		619	Classroom and/or Office Supplies	
337	Other Professional Services	Other Accounting Services would be coded here.	620	Utility Codes	1000,2620-2650,2700s,3140
340	Technical Services		630	Food and Milk	3110,3150,3155; Program 700
351	Civil Litigation-Plaintiff	2317 only	641	Books	Requires site code (no 050)
352	Civil Litigation-Defendant	2317 only	642	Periodicals (includes prof. publications)	Requires site code (no 050)
353	Contract Services-Contract Draft & Review	2317 only	643	State Adopted Textbooks/Workbooks	1000,5500; Requires site
354	General Counsel Services-Board Rep.	2317 only	644	Supplemental Text. (Nonstate Adopted)	1000,5500; Requires site
355	Due Process	2317 only	645	Workbooks	Requires site code
356	Employment Law	2317 only	646	Binding and Repair	Requires site code
357,358	Other Legal Services; Legal Opinions	2317 only	647	Newspapers	Requires site code
359	Professional Empl. Training and Dev. Serv.	2194,2199,2213,2573,2574,3180,5500	648	Magazines	Requires site code
360-398	MANAGEMENT ORGANIZATION ONLY		651	Appliances	Requires site code
410	Utility Services	2620,3140	652	Audiovisual	Requires site code
420	Cleaning and Laundry Services		653	Technology-Related Supplies	Requires site code; 1000,2230,2580,2620,2650,2730
430	Repairs and Maintenance Services		654	Furniture and Fixtures	Requires site code
440	Rentals or Lease Services		655	Instruments	Requires site code
450	Construction Services-Outside Contractors	2600 Series,3190,4000 Series	656	Machinery	Requires site code
490	Other Purchased Property Services		657	Uniforms	Requires site code
511	Student Transp. Serv. by Another Distr. in State	2720,3140	658	Adaptive Supplies	Requires site code;239 Prog.
512	Student Transp. Serv. by Another Distr. out State	2720,3140	660	Merch. Purch. for Resale-Non Fund Raiser	3200 Only (Activity Fund Only)
513	Student Transport Services by Outside Agency	2720,3140	670	Merch. Purch. for Resale-Fund Raiser	3200 Only (Activity Fund Only)
515	Student Out-of-District Travel--Lodging Services	2720,3140	681	Cocurricular	1000,2194,5500
516	Student Out-of-District Travel--Meal Services	2720,3140	682	Awards,Gifts,Decorations,etc.	
521	Fleet Insurance		683	Extracurricular Supplies	2199,3300
522	Liability Insurance	2319,3160,3300	710	Land and Improvements	2544,2630,4200,4300
523	Property Insurance	2620,3140,3160,5500	720	Buildings	2544,2620,3190,4600s,4700s
524	Student Transportation Vehicle Insurance	1000,2720	731-739	Capital Exp.(see book for breakdown)	Requires site code
525	Surety Bonds	Project 000,769,793,795,800	760	Vehicles	1000,2650,2720,3190
529	Other Insurance Services		810	Dues and Fees	
530	Communication Services		820	Judgments against the LEA	Use fund 12,21 or 41
540	Advertising	2194,2199,2314,2319,2560,2571,3140,3300	831	Redemption of Principal	5100
550	Printing and Binding		832	Interest (Coupons)	5100
561,562	Tuition to Other LEAs In/Outside the State	Use Fund 11, or 12	860	Staff Registration and Tuition	
563,564	Tuition to Charter Schools within the state		870	County Assessments/Revaluation Fees	2518
566,567	Voucher Pay. to Priv. Schools In/Outside State	Use Fund 11, or 12; 1000	950	Change/Cash	5200
570	Food Service Management	Program 700	960	Petty Cash	5200,5600
581	Staff Travel - In-District Travel (580*)	Can't use 4000 Function Series	970	Intrafund Transfers	5200,5400,5500,5800
582	Staff Travel - Out-of-District Travel (580*)	Can't use 4000 Function Series			
599	Other Purchased Services				