



## **OBJECT CODE GUIDELINES**

**Revised: 12/3/2013**

### **Purpose:**

The purpose of this document is to provide general guidance to users on appropriate object code use for the procurement of goods or services. These guidelines apply to all district funds and are intended to cover most common purchases. It is not intended to be an all-inclusive. Additionally, this is a dynamic document to be updated, revised and reviewed continuously. Please forward all comments, recommendations and suggestions to the Finance Department.

### **4000 – BOOKS, SUPPLIES AND SOFTWARE**

#### **4101 – Classroom Books**

Classroom instructional textbooks designed and intended for use by students and instructors. Titles and ISBNs must be listed separately on requisition.

Examples: Printed textbooks, manuals, and instructor editions.

#### **4103 – Office Professional Reference/Dictionary**

Informational reference books designed and intended for use by faculty and staff. Titles and ISBNs must be listed separately on requisition.

Examples: Legal reference books, state reporting books, and other instructional books not directly used in the classroom.

#### **4301 – Instructional Classroom Materials**

Classroom instructional materials may be printed or appear in some other form and may consist of technology-based materials and other educational materials. The cost includes all consumable materials.

#### **4303 – Subs Periodicals - Other**

Individual prints or annual subscriptions of newspapers, magazines and other print and non-print (electronic) periodicals used in connection with district business. Titles and

term dates of the subscription must be included on the requisition. For Library Periodicals use object code 6303.

Examples: Magazines, newspapers, and newsletters.

**4304 – Supplies**

Items or supplies intended for use by faculty and staff. Items must be consumable with a lifespan of one year or less, replaced rather than repaired, and has unit costs less than \$200. Unit cost includes item price, applicable tax, shipping and handling, freight, general fees, and installation charges. See Appendix E of the Budget and Accounting Manual on supplies versus equipment for further clarification.

Examples: Office and logistical-support supplies, calculators, most fax machines and most small printers.

**4306 – Computer Software/ Site License – Classroom**

Computer programs to be stored and maintained by the campuses. Titles must be listed on requisition. Intended use and technical language must be described in Notes section of requisition.

Examples: Photo-editing, accounting, anti-virus software and instructional software.

**4307 – Computer Software/ Site License – Admin**

Computer programs to be stored and maintained by the District. Titles must be listed on requisition. Intended use and technical language must be described in Notes section of requisition.

Examples: Photo-editing, accounting, anti-virus software and instructional software.

**5000 – CONTRACTS, SERVICES AND UTILITIES**

**5103 – Legal**

Legal and investigatory fees conducted by private counsel. Restricted for District use only.

Examples: Attorney, court, and investigation fees.

**5104 – Audit**

Expenses associated with the annual financial audit of district books. Restricted for District use only.

Examples: Annual audit by external auditors.

**5105 – Consultant/Independent Contractor**

An individual or firm contracted with to perform services for which they possess unique skills and qualifications but whose working conditions and methods are not controlled by the district. Typically, services are rendered for a specific job and not an on-going assignment. Individual or employee's of the firm are not employee(s) of the district. Contract required.

Examples: Speakers, developers, field specialists, evaluators and organizers.

**5106 – Events/programs – Outside Product**

General services for administrative or instructional purposes provided by an outside vendor not already described under another object code. Contract required.

Examples: Outside printing, document shredding, and towing.

**5107 – Election Cost**

Expenditures charged by the County Registrar of Voters for election costs associated with the election of District Board of Trustee members.

**5108 – Liability Insurance Claims**

Expenses for claims against district self-insurance. Restricted for district use.

Examples: Worker’s Compensation claims and other self-insured claims.

**5202 – Travel Non-Local**

Conference, related travel, meal, and refreshment expenses for district employees. Department must include the Board Approval date on the requisition for the following reasons: conferences which are out-of-state and/or with expenses greater than \$500, refreshments and meals greater than \$500. Requisitions for meals must include the employee name, purpose of the meeting, and location of the meeting.

Examples: Conferences, refreshments for department meetings, and air flights.

**5203 – Travel Local**

Mileage expenses incurred with personal vehicle while district employees are on district business. Must be on the approved driver’s list to be eligible for reimbursement.

Examples: Mileage to district meetings, off-site meetings, and site-to-site visits.

**5204 – Student Transportation**

Expenses incurred by the district for transporting student to and from a district sponsored activity, other than athletics. For Athletic transportation use object code 5708. Contract required.

**5301 – Dues and Memberships**

Expenditures include fees for district membership in any authorized society, association, or organization and for membership fees of the governing board, its members, or its employees who are required to join a society, association, or organization because of their position or employment responsibilities. Memberships in the name of individual employees must have board approval.

Examples: Institutional and individual memberships.

**5402 – Property Insurance**

Insurance coverage for claims to district property due to fire, smoke and soot. Restricted for district use.

Examples: Arson, accidental, and brush fire insurance.

**5405 – Liability Insurance**

Insurance coverage for claims caused by district actions, errors, or omissions. Restricted for district use.

Examples: General and professional liability insurance.

**5406 – Other Insurance**

Expenses for claims against district insurance. Restricted for district use.

**5407 – Student Accident Insurance**

Insurance coverage for student claims incurred on district property. Restricted for district use.

Examples: Personal and property student insurance.

**5501 – Garbage and Trash**

Common non-hazardous solid waste disposal utility. Contract required.

Example: Waste Management.

**5502 – Gas**

Natural gas utility.

Example: PG&E.

**5503 – Light and Power (Electricity)**

Electric utility.

Example: PG&E.

**5504 – Sewer Use**

**5505 – Telephone Services**

Landline and cellular utilities. Phone numbers must be included on requisition.

Examples: Telephones, cell phones, faxes, and pagers.

**5506 – Main Water System**

Water utility.

Example: EBMUD.

**5507 – Pest Control**

Services for the inspection and control of pest and vermin. Contract required.

Examples: Mouse, bat, and insect control.

**5602 – Facility/Building Leases – Annual**

Annual lease agreements for any property. Terms of lease must be included on requisition and in compliance with all appropriate Education Codes. Contract required.

**5603 – Facility/Building Leases - Monthly**

Expenditures as payment for monthly lease of land, athletic fields, and buildings.

Amounts expended for lease purchase agreements are recorded within object code \_\_\_\_.

Lease agreements for property excluding vehicles. Terms of rental must be included on requisition and in compliance with all appropriate Education Codes. Contract required.

**5604 – Equipment Leases**

Expenditures as payment for lease of equipment. Amounts expended for lease purchase agreements are recorded within object code 6000. Lease agreements for property excluding vehicles. Terms of rental must be included on requisition. Contract required.

**5605 – Equipment Rental – Month to Month**

Expenditures as payment for monthly rental of equipment. Amounts expended for rental purchase agreements are recorded within object code 6000. Rental agreements for property excluding vehicles. Terms of rental must be included on requisition. Contract required.

**5867 – Postage**

Expenditures for sorting, handling, shipping and postage of mail and documents. Examples: USPS postage, UPS freight, and bulk mailings.

**5881 – Building, Repairs Maintenance & Services –**

Expenditures for payments to independent vendors for repairs and maintenance to buildings that do not extend the usefulness of the buildings.

**5882 – Equipment Repairs Maintenance & Services -**

Expenditures for payments to independent vendors for repairs and maintenance to equipment that do not extend the usefulness of the equipment.

**5883 – Net Internet Fees and Subs.**

Expenditures for payments to firms providing internet access, on-line services, and software licensing.

Examples: Software licenses, internet-based programs, and online databases.

**5884 – Laundry Services**

Laundry and uniform cleaning services.

Examples: College police, custodial, maintenance, and food service uniform cleaning.

**5885 – Misc. Operational Exp.**

Expenses and fees for services not encompassed under other object codes. Includes non-employee travel, non-employee conferences, and non-employee refreshments; awards and non-promotional giveaways; professional certification fees; license and permit fees; and government fees.

Examples: See listing above.

**5886 – Program TV License**

Licensing expenses for district television and radio programs and stage performances. Contract required.

**5887 – Advertising/Radio/TV**

Radio or television promotion of the district or schools. Terms of promotion must be included on the requisition. Encompasses items printed, embossed, or embroidered with any logos representative of the district and its subordinate entities.

**5888 – Advertising Print/Ads**

Print promotion of the district or schools. Terms of promotion must be included on the requisition. Encompasses items printed, embossed, or embroidered with any logos representative of the district and its subordinate entities.

Examples: Newspaper ads..

**5890 – Service Contract – Equipment**

Maintenance agreements for the inspection, monitoring, and repair of office and logistical support equipment. Terms of agreement must be included on requisition. Contract required.

Examples: Copiers, typewriters, and printers.

**5891 – Service Contract – Software – DP**

Maintenance agreements for the inspection, monitoring, and repair of software and computer systems. Terms of agreement must be included on requisition. Contract required.

Examples: Software, databases, and servers.

**5892 – Service Contract – Hardware – DP**

**5895 – Indirect Cost**

For all grants where indirect cost rates are applicable, the following calculation will be performed. The indirect cost rate will equal PCCD’s approved indirect cost rate (currently at 40%) of all salary and benefit costs up to the grant allowable amount. For grants that require a different calculation, please use the prescribed calculation and record the appropriate amount. The amount should be calculated and charged to this object code with a line number of 10.

**6000 – CAPITAL ASSETS**

**6110 – Land/Sites Purchase**

Expenses associated with procurement of new site property through a lease-to-purchase agreement. Terms of lease must be included on requisition. Board approval date must be included on the requisition. Contract required.

Examples: Land leases-to-purchase.

**6120 – Site Improvement**

Expenses for the improvement of new sites or existing land, infrastructure, sidewalks, and landscaping. Contract required. Bid threshold is \$15,000.

Examples: Landscaping, grading, sidewalks, roadways, retaining walls, sewers, and storm drains.

**6201 – New Building Construction**

Expenses associated with the construction or acquisition of new buildings. Costs of construction include, but are not limited to, advertising; architectural and engineering fees; blueprinting and inspection services; demolition work in connection with construction of new buildings; tests and examinations; installation of plumbing, electrical, sprinkling, or warning devices; and installation of built-in fixtures, such as heating and ventilating and their attachments. Board approval must be included on requisition. Contract required. Bid threshold is \$15,000.

Examples: New building construction.

**6206 – Building Improvement**

Expenses for the improvement, remodel, or renovation of existing buildings. Contract required.

Examples: Permanent changes and additions to buildings.

**6301 – College Library Books**

**6303 – College Library Periodicals**

**6304 – College Library Videos and DVD's**

**6402 – Instructional Equipment and Furniture**

Expenditures for the purchase of tangible instructional equipment or furniture with a useful life of more than one year, other than land or buildings and improvements thereon, modifications that do not result in added capacity or efficiency or result in an extension of the useful life of the software should be charged to the repairs and maintenance object code 5000.

**6402 – Non-Instructional Equipment and Furniture**

Expenditures for the purchase of tangible non-instructional equipment or furniture with a useful life of more than one year, other than land or buildings and improvements thereon, modifications that do not result in added capacity or efficiency or result in an extension of the useful life of the software should be charged to the repairs and maintenance object code 5000.

**7000 – OTHER OUTGOING**

**7510- Grants**

Expenditures for student aid in the form of grants and fellowships.

**7511 – FINAIDPELL**

Expenditures for student aid in the form of grants and fellowships.

**7512 – FINAIDSEOG**

Expenditures for student aid in the form of grants and fellowships.

**7513 – FINAIDCALB**

Expenditures for student aid in the form of grants and fellowships.

**7514 – FINAIDCALC**

Expenditures for student aid in the form of grants and fellowships.

**7515 – FINAIDEOPG**

Expenditures for student aid in the form of grants and fellowships.

**7516 – FINAIDCARE**

Expenditures for student aid in the form of grants and fellowships.

**7517 – FINAIDAMERICORP**

Expenditures for student aid in the form of grants and fellowships.

Expenditures for student aid in the form of grants and fellowships.

**7518 – FINAIDACG**

Expenditures for student aid in the form of grants and fellowships.

**7519 – DLSUB-FED**

**7520 – Fellowships**

Expenditures for student aid in the form of grants and fellowships.

**7525 – DLUSU-FED**

**7530 – Tuition Reduction**

**7610 – Bus Vouchers (Tickets)**

Expenditures paid to/for students for non-cash assistance such as bus tickets.

**7620 – Child Care Vouchers or Child Care**

Expenditures paid to/for students for non-cash assistance such as child care.

**7630 – Book Vouchers**

Expenditures paid to/for students for non-cash assistance such as book vouchers.

**7640 – Supply Vouchers (Surv Kits)**

Expenditures paid to/for students for non-cash assistance such as supplies.



