COMMONLY USED OBJECT CODES for Purchases and Expenses
(as of February 2002)

When completing the object code boxes on the Purchase Requisition, please refer to the object codes indicated below within each of the following categories:
(1) Supplies and Materials
(2) Capital Outlay (fixed assets and construction)
(3) Other Operating Expenses and Services

Please Note: It is the responsibility of each department that submits Purchase Requisitions to properly complete the Account Code and Object Code sections prior to sending the Purchase Requisitions to District Purchasing Services. If Purchasing Services notices that the Object Code used on a Purchase Requisition is not correct, Purchasing Services will correct it before entering the related Purchase Order to FRS. The object code list is provided by District Accounting Services, thus questions about the list should be directed to District Accounting Services.

(1) SUPPLIES AND MATERIALS

Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged or lost, such as office, cleaning and library supplies; periodicals and printed forms. The District Procurement Card (Procard) charges are also charged to Supplies and Materials under the assumption that most of the Procard purchases are small purchases of supplies and materials.

Object codes for Supplies and Materials are listed below in alphabetical order.

4084B  A/V Instructional Materials
4085B  A/V Materials
4020B  Books - Non-Capital
4040B  Extra Firearms & Ammunition
4011B  Fine Arts Production Supplies
4015B  Food Supplies
4070B  Gasoline & Oil
4025B  Instructional Materials
4014B  Library Materials - Non-Capital
4090B  Parts & Accessories
4030B  Periodicals
(2) CAPITAL OUTLAY

Capital Outlay expenditures include amounts paid for the acquisition of fixed assets or additions to fixed assets such as: land, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment purchases.

Lease-purchases are reported under the object code 6450, Equipment Lease-Purchase. A lease without purchase should be reported under object code 5310, Equipment Rental/Lease.

Equipment is divided into Major and Minor Equipment. Minor Equipment costs between $1,000 and $5,000 and lasts 3 or more years. Major Equipment costs $5,000 or over and lasts 3 or more years.

Major capital projects (in excess of $50,000) are recorded in Fund 76, Capital Projects Fund. There are some specific object codes for tracking construction contracts in Fund 76, which are listed separately.

6450C Equipment Lease Purchase
6310C Library Books
6420C Minor Capital Equipment
6430C Minor-Capital Equipment Replacement
6410C Minor-Computer Software
6423C Minor Instructional Equipment
6421C Minor Instructional Equipment Replacement
6610C Major-Computer Software
6620C Major Capital Equipment
6621C Major- Instructional Equipment Replacement
Fund 76 Capital Projects Fund

6101C Site Development
6110C Improvement to Grounds
6120C Improvement to Buildings
6121C Exterior Buildings
6122C Interior Buildings
6130C Scheduled Maintenance
6500C Principal Construction Contract
6501C- Principal Construction Contract Change
6515C Order #1-15

(3) OTHER OPERATING EXPENSES AND SERVICES

This expenditure classification encompasses a broad range of services and activities, such as dues and memberships, insurance, legal, election and audit expenses; consulting services; rents, leases and repairs; self-insurance claims; travel and conference expenses; and utilities and housekeeping services.

Object codes for Other Operating Expenses and Services are listed below in alphabetical order. Items with an asterisk (*) after the name are described under "Definitions," following the listing. In addition, certain object codes are restricted to certain funds. Those are listed after the definitions.

5218B Administrative Expenses
5745B Advertising
5042B Attorney Fees
5936B Awards
5914B Bad Debt
5907B Bank Service Charge
5205B Blueprints
5058B Building Loss Repair
5355B Building Maintenance
5217B Campus Security - Special Events
5910B Cash Over & Short
5066B Chargeback - Plant Services
5061B Chargeback Services
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>5040B</td>
<td>Claims Expense</td>
</tr>
<tr>
<td>5312B</td>
<td>Computer Maintenance &amp; Repair</td>
</tr>
<tr>
<td>5210A</td>
<td>Contracted Instruction*</td>
</tr>
<tr>
<td>5215B</td>
<td>Contracted Instruction - Short Courses*</td>
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<tr>
<td>5209B</td>
<td>Contracted Services - Plant</td>
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<tr>
<td>5906A</td>
<td>Credit Card Service Fee</td>
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<tr>
<td>5230B</td>
<td>Criminal Booking</td>
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<td>5250B</td>
<td>Custodial Expense</td>
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<td>5621B</td>
<td>Data Lines</td>
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<td>5211B</td>
<td>Delivery Services</td>
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<td>5901B</td>
<td>Depreciation Expense</td>
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<tr>
<td>5510B</td>
<td>Domestic Conference &amp; Travel</td>
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<tr>
<td>5030B</td>
<td>Dues &amp; Memberships</td>
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<td>5775A</td>
<td>Election Expense</td>
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<td>5099B</td>
<td>Equipment Loss</td>
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<td>Equipment Maintenance &amp; Repair</td>
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<tr>
<td>5310B</td>
<td>Equipment Rental/Lease</td>
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<tr>
<td>5330A</td>
<td>Facility Rental - Long Term*</td>
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<tr>
<td>5340B</td>
<td>Facility Rental - Short Term*</td>
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<td>5057B</td>
<td>Fidelity Crime Loss</td>
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<td>5520B</td>
<td>Field Trips</td>
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<tr>
<td>5765B</td>
<td>Film Rental - General</td>
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<tr>
<td>5226B</td>
<td>Fingerprinting</td>
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<td>5940B</td>
<td>Honorarium</td>
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<td>5521B</td>
<td>Host Foreign Students</td>
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<tr>
<td>5740B</td>
<td>Inservice Training Expense</td>
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<tr>
<td>5052B</td>
<td>Insurance - Allied Health*</td>
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<tr>
<td>5051B</td>
<td>Insurance - Foreign Student*</td>
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<tr>
<td>5050B</td>
<td>Insurance - Student Accident*</td>
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<td>5045B</td>
<td>Insurance All Risk*</td>
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<td>5509B</td>
<td>International Conference &amp; Travel</td>
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<td>5903B</td>
<td>Inventory Adjustments</td>
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<td>Inventory Shrinkage</td>
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<td>Job Fairs - Expenses</td>
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<td>5780A</td>
<td>Legal Judgements</td>
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<td>5908B</td>
<td>License Fees</td>
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<td>5512B</td>
<td>Local Mileage</td>
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<td>5056B</td>
<td>Loss Prevention</td>
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<tr>
<td>5225B</td>
<td>Medical Tests, Consultant</td>
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</table>
5715B Microfilm & Fiche
5913B Miscellaneous Fees
5150A Miscellaneous Interest Expense
5922B Miscellaneous Operating Expense
5212B Modeling Services
5999B Operation Expense, Other
5911B PARS Administration Fees
5710B Periodicals & Book Binding
5735B Postage & Mailing
5240A Public Auditors' Fees
5746B Public Relations/Promotion
5213B Referees
5905B Royalty Expense
5260B Scholarships
5920B Security
5315B Software Maintenance & Support
5223B Stipend Payments
5731B TB Exam
5214B Technical & Professional Services*
5624B Telephone - Discretionary*
5620A Telephone - Monthly Charges*
5615A Telephone Repairs - Services
5220B Temporary Services
5311B Trailer Rental
5725B Training/Retraining Negotiations
5151A TRAN Interest Expense
5152A TRAN Issuance Expense
5741B Tuition Reimbursement
5790B Unrealized Holding - Gain/Loss
5612A Utilities - Electricity
5610A Utilities - Garbage & Trash Pickup
5614A Utilities - Gas & Fuel Oil
5608A Utilities - General
5622A Utilities - Sewer
5625A Utilities - Water
5060B Vehicle Repair
5068B Work Order Plant Services Labor Expense
Definitions

5209 Contract, Technical and Professional Services: This is to be used for services provided under an authorized contract with either an independent contractor or a corporation. The contract must be signed by an authorized signer prior to commencement of the services. Object code 5209 is used by Plant Services exclusively.

5210 Contracted Instruction: This is to be used for payment of agreements with organizations such as the Performing Arts Alliance, South Bay Regional Public Safety Consortium or the California Job Corps that the organization will provide instructors and classroom facilities for FDCCD students for WSCH-generating classes. Object code 5215 is for agreements for Short Course instruction.

5330 Facility Rental - Long Term: This object code includes payments for rent or lease of facilities used for WSCH generation. The specific contracts need to be approved in advance to charge to this "A" object code.

5340 Facility Rental - Short Term: This object code is for all other facility rentals, including conference space, storage units, etc.

5045 Insurance: These object codes are used for all forms of casualty and liability insurance for the District. Applicable expenditures include: costs of property appraisals for insurance purposes (object code 5045); costs of any bonds guaranteeing the District against losses resulting from the actions of its employees (object code 5045); costs of insurance for students participating in intercollegiate athletics (object code 5050); costs of health insurance for foreign students (object code 5051); and insurance costs passed through to students enrolled in the Allied Health Program (object code 5052).

5620 Telephone: Object code 5620 is for the use of ETS only, for the telephone charges on our main system including monthly service and long distance. Object code 5624 is for all other telephone charges, including fax machines, cell phones, modems and home phone charges.

Special Funds
Certain object codes are reserved for specific funds. They are listed below.

**Fund 38 Perkins Loan Fund**
- 5777A Collection Expense

**Fund 76 Capital Projects Fund**
- 5201B Architect & Design
- 5207B Capital Projects Consultants
- 5203B Capital Projects Testing
- 5204B Construction Management
- 5202B Inspections
- 5206B Soil Investigations

**Fund 94 Foundation**
- 5335B Donated Facilities Expense
- 5930B Fundraising
- 5932B Special Projects
- 5934B Volunteer Expenses