

**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

- 4017B Photo Supplies
- 4061B Printing - Chargeback
- 4062B Printing - Chargeback DA
- 4060B Printing - General
- 4050B Printing - Instructional Materials
- 4900B Procurement Card Charges
- 4095B Protective Clothing
- 4010B** Supplies & Uncategorized
- 4018B Testing Materials

(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

6623C Major- Instructional Equipment
6630C Major- Capital 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

5040B Claims Expense
5312B Computer Maintenance & Repair
5210A Contracted Instruction*
5215B Contracted Instruction - Short Courses*
5209B Contracted Services - Plant
5906A Credit Card Service Fee
5230B Criminal Booking
5250B Custodial Expense
5621B Data Lines
5211B Delivery Services
5901B Depreciation Expense
5510B Domestic Conference & Travel
5030B Dues & Memberships
5775A Election Expense
5099B Equipment Loss
5350B Equipment Maintenance & Repair
5310B Equipment Rental/Lease
5330A Facility Rental - Long Term*
5340B Facility Rental - Short Term*
5057B Fidelity Crime Loss
5520B Field Trips
5765B Film Rental - General
5226B Fingerprinting
5940B Honorarium
5521B Host Foreign Students
5740B Inservice Training Expense
5052B Insurance - Allied Health*
5051B Insurance - Foreign Student*
5050B Insurance - Student Accident*
5045B Insurance All Risk*
5509B International Conference & Travel
5903B Inventory Adjustments
5902B Inventory Shrinkage
5511B Job Fairs - Expenses
5780A Legal Judgements
5908B License Fees
5512B Local Mileage
5056B Loss Prevention
5225B Medical Tests, Consultant

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
5214 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
5215 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
5050 liability insurance for the District. Applicable expenditures include: costs
5051 of property appraisals for insurance purposes (object code 5045); costs of
5052 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
5624 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