

**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