



OBJECT CODE GUIDELINES

Updated: 08/04/2011

4000 – BOOKS, SUPPLIES AND SOFTWARE

4100 – Textbooks

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.

4210 – Magazines & Subscriptions

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. Reference related Object Code 5830 for online and software subscriptions.

Examples: Magazines, newspapers, and newsletters.

4220 – Reference Books

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.

4300 – Instructional Supplies

Supplies intended for use in the classroom by students and instructors. Items must be consumable with a lifespan of one year or less, replaced rather than repaired, and has unit costs less than \$200. See Appendix E of the CCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 6400 and 6410 for equipment.

Examples: Classroom, laboratory, and shop supplies.

4430 – Software

Computer programs to be stored and maintained by the district with values less than \$200. Titles must be listed on requisition. Intended use and technical language must be described in Notes section of requisition. Reference related Object Codes 5639 and 5830 for software maintenance and software licensing/upgrades, respectively.

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

4440 – Media

Electronic items used as a means of instruction, communication or storage. Titles of materials must be listed on requisition.

Examples: VHS tapes, compact disc, and DVD blanks or pre-recordings.

4500 – Non-instructional 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 have 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 CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 6400 and 6410 for equipment.

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

4510 – Maintenance Supplies

Supplies intended for use by M&O staff for maintenance of district property. Items must be consumable with a lifespan of one year or less, replaced rather than repaired, and have unit costs less than \$200. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 6400 and 6410 for equipment.

Examples: Paint, key locks and wiring.

4520 – Custodial Supplies

Supplies intended for use by custodial staff for the maintenance of district property. Items must be consumable with a lifespan of one year or less, replaced rather than repaired, and have unit costs less than \$200. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 6400 and 6410 for equipment.

Examples: Cleaning agents, restroom paper products and can liners.

4530 – Grounds Supplies

Supplies intended for use by grounds staff for the maintenance of district grounds. Items must be consumable with a lifespan of one year or less, replaced rather than repaired, and have unit costs less than \$200. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 6400 and 6410 for equipment.

Examples: Grass seed, fertilizers, and sprinkler heads.

4551 – Printing, SBCCD

In-house printing completed at cost by SBCCD Printing Services. Requisitioning departments are only covering basic costs of supplies and staffing.

Examples: Colored printing, laminating, and specialized print orders.

4560 – Commencement Supplies

Supplies intended for use during commencement ceremonies. Items must be consumable with a lifespan of one year or less, replaced rather than repaired, and have unit costs less than \$200. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 6400 and 6410 for equipment.

Examples: Balloons, robes, and diplomas.

4700 – Food Supplies

Food supplies intended for use by restaurant, child development and other instructional and instructional support programs. Items must be consumable with a lifespan of one year or less, replaced rather than repaired, and have unit costs less than \$200. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 6400 and 6410 for equipment.

Examples: Food, utensils, and preparation materials.

5000 – CONTRACTS, SERVICES AND UTILITIES

5113 – Consultant/Independent Contractor

An individual or firm contracted 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. Board approved contract required.

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

5114 – Officials

Officiating for athletic programs.

Examples: Umpires and referees.

5120 – Outside Services/Other Contracts

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

Examples: Outside printing, document shredding, and towing.

5200 – Travel/Refreshments/Conference Expenses

Conference, related travel, meals, refreshments, and other reimbursable personal expenses for district employees. Department must include the expense Board approval date on the requisition for the following reasons: conferences which are out-of-state and/or with expenses greater than \$1,000, refreshments and meals greater than \$500. Requisitions for conferences must include type of expense, employee name, conference name, conference date, and conference location. 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.

5210 – Mileage

Mileage expenses incurred using personal vehicle while a district employee is on district business. Employee must be on the approved driver's list prior to incurring expense to be eligible for reimbursement.

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

5310 – Dues and Memberships

Expenditures as 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.

5350 – Postage and Freight

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

5410 – Fire 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.

5420 – Liability Insurance

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

Examples: General and professional liability insurance.

5430 – Fidelity Bond Insurance

Insurance coverage for district claims incurred as a result of employment. Restricted for district use.

Examples: fidelity bond insurance.

5440 – Student Insurance

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

Examples: Personal and property student insurance.

5450 – Automobile Insurance

Insurance coverage for claims caused by district vehicles. Restricted for district use.

Examples: Automobile insurance.

5510 – Gas

Natural gas utility.

Example: Southern California Gas Company.

5520 –Electric

Electric utility.

Example: Southern California Edison.

5530 – Water

Water utility.

Example: San Bernardino City Water.

5531 – Water Treatment

Water treatment for waste and de-ionization.

Examples: Chemistry lab de-ionized water, water treatment.

5535 – Solid Waste Disposal

Common non-hazardous solid waste disposal. Board approved contract required.*

5536 – Hazardous Materials

Hazardous material waste disposal. Board approved contract required.*

Examples: Transmission oil, anti-freeze, and biochemical waste.

5540 – Telephone

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

Examples: Telephones, broadband/wireless connections, cell phones, and fax lines.

5550 – Laundry, Cleaning and Uniforms

Laundry and uniform cleaning services. Board approved contract required.*

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

5560 – Pest Control

Services for the inspection and control of pest and vermin. Board approved contract required.*

Examples: Mouse, bat, and insect control.

5580 – Fire Extinguisher Service

Services and maintenance of district fire extinguishers. Board approved contract required.*

Examples: Testing, maintenance, and replacement of fire extinguishers.

5610 – Rentals

Expenditures as payment for rent or lease of land, athletic fields, equipment, and buildings. Amounts expended for lease purchase agreements are recorded within object code 6419. Rental agreements for property excluding vehicles. Terms of rental must be included on requisition. Board approved contract required.*

Examples: Booth space, furniture, and equipment.

5611 – Bus/Car Rentals

Rental agreements for vehicles. Terms and dates of rental must be included on requisition. Board approved contract required.

Examples: Bus, car, and van rentals.

5620 – Lease

Lease agreements for any property. Terms of lease must be included on requisition. Board approved contract required.

Examples: Equipment and vehicles.

5630 – Maintenance Agreements

General maintenance agreements not covered under other specific agreements below for the inspection, monitoring, and repair of leased and owned district property. Terms of agreement must be included on requisition. Board approved contract required.

Examples: Alarms and specialized equipment.

5631 – Maintenance Agreements – AC/Heating

Maintenance agreements for the inspection, monitoring, and repair of heating, ventilation, and air conditioning systems. Terms of agreement must be included on requisition. Board approved contract required.

Examples: HVAC equipment and ducting.

5634 – Maintenance Agreements - Building

Maintenance agreements for the inspection, monitoring, and repair of equipment and property integrated into buildings. Terms of agreement must be included on requisition. Board approved contract required.

Examples: Elevators and mechanized doors.

5637 – Maintenance Agreements – Office Equipment

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

Examples: Copiers, typewriters, and printers.

5639 – Maintenance Agreements – Computer Systems

Maintenance agreements for the inspection, monitoring, and repair of district software and computer systems. Terms of agreement must be included on requisition. Board approved contract required. Reference related Object Code 5830 for software licensing.

Examples: Software, databases, and servers.

5640 – Repairs and Maintenance

General one-time inspection, monitoring, and repair of leased and owned district property. Expenses also include agreements to maintain assets in operating condition. Board approved contract required.*

Examples: Repairs to equipment, furniture, and buildings. Replacement of minor parts; adjustments and inspections; repainting and recarpeting; and ordinary expenses needed to keep assets in operating condition.

5660 – Repairs, Boiler, Chillers, A/C

General one-time inspection, monitoring, and repair of HVAC, boilers, and refrigeration systems. Board approved contract required.*

Examples: HVAC, boilers, and refrigeration systems.

5711 – Legal Expenses, Private

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

Examples: Attorney, court, and investigation fees.

5730 – Audit Expenses

Expenses associated with the annual financial audit of district and foundation books.

Examples: Annual audit by external auditors.

5801 – Advertising

Print, 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. Board approved contract required.*

Examples: Newspaper ads, department t-shirts, and SBVC/CHC pencils.

5802 – Physical, Fingerprinting, TB Test

Expenses associated with the health and safety evaluations of new and existing district employees. Board approved contract required.

Examples: Physicals, fingerprinting, and tuberculosis tests.

5809 – Other Expenses & Fees

Expenses and fees for services not encompassed under other object codes. Includes travel, conferences, meals, refreshments, and other personal expenses for non-employees; awards and non-promotional giveaways; professional certification fees; license and permit fees; government fees; and electronic data. Note: All non-employee expenses within this category require the expense Board approval date to be included on the Requisition.

Examples: See listing above.

5813 – Athletics Entry Fee

Invitational and league competition entry fees associated with the school athletics programs.

Examples: Entry and league fees.

5830 – Software/Online/Internet Contract Services

Expenditures for payments to firms providing internet access, online services, and software licensing. Board approved contract required.*

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

5831 – Broadcast Program Rights/Performance Rights

Licensing expenses for district television and radio programs and stage performances. Board approved contract required.

Examples: KVCR broadcasts and drama department performances.

5850 – Self-Insurance Claims

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

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

*Most contracts, services and utilities object codes require a contract signed prior to services being rendered. For further explanation and exceptions to certain contract requirements, please refer to the Contract Guidelines document available online.

6000 – CAPITAL ASSETS

6110 – Site Purchase

Expenditures for the purchase of land and incidental expenses of site acquisition, such as appraisal fees, title search and title insurance, surveys, and condemnation proceedings and fees. Board approval date must be included on the requisition.

Examples: Land purchases.

6119 – Site Acquisition – Lease to 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. Board approved contract required.

Examples: Land leases-to-purchase.

6120 – Site Improvement

Expenses for the improvement of new sites or existing land, infrastructure, sidewalks, and landscaping. Board approved contract required.

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

6210 – New Buildings

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. Board approved contract required.

Examples: New building construction.

6220 – Building Improvements

Expenses for the improvement, remodel, or renovation of existing buildings. Board approved contract required.

Examples: Permanent changes and additions to buildings.

6299 – Building – Lease to Purchase

Expenses associated with procurement of new buildings through a lease-to-purchase agreement. Terms of lease must be included on requisition. Board approval must be included on the requisition. Board approved contract required.

Examples: Building leases-to-purchase.

6300 – Library Books - Expansion

Bulk book purchases for addition to school library collections.

Examples: Library books.

6400 – Additional Improved Equipment

Instructional and non-instructional equipment. Items must be have life spans greater than one year, be repaired rather than replaced, and have unit costs greater than \$200 but less than \$1,000. Unit cost includes item price, applicable tax, shipping and handling, freight, general fees, and installation charges. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Reference related Object Codes 4300, 4500 and 6410.

Examples: Equipment above \$200 and under \$1,000.

6410 – Additional Equipment - \$1,000 or more

Instructional and non-instructional equipment. Items must be have life spans greater than one year, be repaired rather than replaced, and have unit costs greater than \$1,000. Unit cost includes item price, applicable tax, shipping and handling, freight, general fees, and installation charges. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Fixed asset must be checked on requisition. Reference related Object Codes 4300, 4500 and 6400.

Examples: Equipment above \$1,000.

6419 – Equipment Lease Purchase

Expenses associated with procurement of instructional and non-instructional equipment through a lease-to-purchase agreement. Terms of lease must be included on requisition. Board approval must be included on the requisition. Board approved contract required. Fixed asset must be checked on requisition. Items must have life spans greater than two years, be repaired rather than replaced, and have unit costs greater than \$1,000. Unit cost includes item price, applicable tax, shipping and handling, freight, general fees, and installation charges. See Appendix E of the CCCCCO Budget and Accounting Manual on supplies versus equipment for further clarification. Fixed asset must be checked on requisition.

Examples: Equipment leases-to-purchase above \$1,000.

7000 – OTHER OUTGOING

7500 – Student Financial Aid

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

Examples: Student grants.

7600 – Other Student Aid

Expenditures paid to/for students for non-cash assistance, such as bus tickets, child care vouchers, bookstore vouchers.

Examples: Childcare, books, and supplies for students.