

Grossmont-Cuyamaca Community College District Auxiliary
Quick Reference — Expenditure Object Codes

4000 Supplies and Materials Category-Supplies and materials items are expendable in nature, quickly consumed, and have a cost of \$500 or less. These items rarely last longer than a year, and are easily replaced rather than repaired.

4310 Supplies-General

Examples include office supplies like paper, pens, cleaning materials, scissors, rubber stamps and keys.

Additional items charged to this category:

Equipment less than \$500 (for equipment over \$500 see 4550, 4551, 6470, 6471, 6480, and 6481)

Furniture, tables, and chairs at any cost

Software (usually 5350) can be charged to 4310 up to \$200

Copying (usually in 5670) can be charged to 4310 up to \$50

Postage, Federal Express, UPS (usually in 5810) can be charged to 4310 up to \$50

4410 Meetings/Refreshments

4550 Equipment – \$500 - \$1,999

4551 Computer Equipment – \$500 - \$1,999

5000 Other Operating Expenses and Services-Expenditures for services, leases, rents, travel and other operating expenses.

5110 Consultants

Consultant services provided by an individual or firm

5120 Contracts and Misc. Services

Contracts and agreements for services

5210 Travel and Conference

5220 Mileage

5310 Memberships and Dues

5320 Fees

5350 Software

Software purchases. Software orders \$200 and under can be considered Supplies.

5610 Contract Maintenance

Service agreements to maintain equipment, computer hardware, and software

5620 Rentals & Leases

Agreements to rent or lease automobiles, equipment, and buildings (exclude lease purchases) (car rentals that are part of Travel are charge to 5210-Travel and Conference

5640 Repair by Outside Vendor

Repair expense (can include parts) completed by an outside company

5670 Off-site Printing and Binding

Professional set up, printing, binding, or copying services by outside vendors. Copying under \$50 can be considered 4310-Supply

5810 Advertising/Promotion

Print or other advertising

5830 Postage/Freight

Postage (including FedEx/UPS/etc.) under \$50 can be considered 4310-Supply

6000 Capital Outlay-Equipment; acquisition of fixed assets or additions to fixed assets; land or existing buildings; improvements of grounds; building construction, remodeling, or additions. Includes lease purchase. Replacement objects are only used when the exact item is replaced, not a new and improved item.

6465 Equipment, Lease Purchase

Agreements to lease or rent equipment with option to purchase. Used for copier and other equipment.

6470 Equipment –\$2,000 - \$4,999

6471 Computer Equipment – \$2,000 - \$4,999

6480 Equipment – \$5,000 and above

6481 Computer Equipment - \$5,000 and above