

Common Spend Categories (Object Codes)

- 4110 Instructional Materials
- 4210 Books
- 4220 Periodicals
- 4230 E-books – book licenses, digital books, digital ISBN
- 4310 General Supplies
- 4311 Furniture – less than \$10k
 - Use same object code for shipping and install
 - Combine quote lines to one line on REQ that are installed into one unit
- 4312 Gift/Gas Cards for Non-Students
- 4320 Periodical – magazine, newspaper (digital and print)
- 4357 Fuel
- 4410 Meals & Meeting Refreshments
- 4510 Equipment- Non-Computer Instructional less than \$10k
 - Use same object code for install
 - Requisition goods line including for installation or assembly
- 4520 Equipment- Non-Computer – Non-Instructional less than \$10k
 - Use same object code for install
 - Requisition goods line including for installation or assembly
- 4550 Computer Equipment – Instructional less than \$10k
 - Use same object code for shipping and install
 - Requisition goods line including for installation or assembly
- 4553 Computer Equipment- Non instructional less than \$10k
 - Use same object code for install
 - Requisition goods line including for installation or assembly
- 5110 Consultants
- 5120 Contract & Miscellaneous Services
 - **Do not use** for Architects, Public Works, Repairs or Rentals
- 5131 Architects & Engineers
 - Service Contracts
- 5132 Inspectors
- 5133 Hazardous Services
- 5149 Contract Services-IT
- 5210 Travel & Conferences
- 5225 Student Fieldtrips & Seminars
- 5310 Membership & Dues
 - Software does not go under this category

- Requisition **Service** line
- 5320 Fees
 - Requisition **Service** Line
 - **Do not** use for membership or dues.
- 5321 DSA Fees
- 5350 Software under \$50k and less than 1 year
 - Platforms, renewals, memberships, access to digital materials, subscriptions (excluding ISBNs)
 - **Service** line on requisition
 - **Cannot** prepay more than 1 year
 - **Must be approved by IT- Information Security**
- 5510 Water
- 5560 Trash
- 5565 Recycling Services
- 5580 Telephone
- 5610 Maintenance Contracts
 - Use for **onsite** excluding repairs
- 5620 Rental or Lease of Facilities, Vehicles or Equipment
 - Rentals are a PO, not an SC
- 5630 Transportation Services
- 5640 Repairs by Outside Vendors **ON SITE**
 - **Prevailing Wage applies**
- 5641 Repairs by Outside Vendors **OFF SITE**
 - Use for **offsite** repairs only
- 5670 Printing and Reproduction
- 5710 Legal Services
- 6210 Building Alterations
 - Roofs, fire protection and alarm systems, security systems, construction
- 6120 Site Improvements
 - paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting, HVAC, playground, radio towers, swimming pools, paved parking areas
- 6220 Construction
- 6225 Construction Management
- 6410 Equipment, Additional – over \$10k
 - Musical Instruments (pianos, string, brass, percussion)
 - Athletic Equipment (weight machines, gymnastics, football, wrestling)
 - Audio Visual Equipment (projectors, cameras (still and digital))
 - Business Machines (fax, duplicating, and printing equipment)

- Communications Equipment (mobile, portable radios, non-computerized)
- Furniture and accessories (classroom and office) over \$10k
- Use same object code for install
- Combine quote lines to one line on REQ that are installed into one unit
- 6420 Equipment – Non-Computer – over \$10k
 - mowers, tractors, appliances, floor scrubbers, vacuums, tools, maintenance equipment
 - Use same object code for install
- 6430 Equipment – Networked Copiers
 - Use same object code for install
- 6450 Computer Equipment – Instructional
 - Use same object code for install
- 6452 Computer Equipment – Technology
 - Use same object code for install
- 6453 Computer Equipment – Non-Instructional
 - Use same object code for install
- 6454 Software
 - More than 1 year and a total of \$50k
 - **Cannot** prepay multiple years
 - Requisition **Goods** Line
 - GASB 96 and Government Code sections 13400-13407 – Auditors will determine if being capitalized
 - Single Upfront payment of \$50,000 (SAM Section 8615.5) regardless of years
 - **Must be approved by IT- Information Security**
- 6470 Golf Carts
 - Use same object code for shipping
- 6471 Vehicles
 - Use same object code for shipping
- 6472 Donations-Assets
 - Completed Donations form is required
- 7560 Gift/Gas Cards for Students