

Commonly used Object Code Guidelines:

- o **4100..... Approved Textbooks / Core Curricula Materials**
 - o Curriculum adopted by the State Board of Education (books, software, kits, workbooks, audiovisual, teachers' manuals)
- o **4200.....Books and Reference Materials**
 - o Books, other than California approved textbooks or core curriculum
 - o Library books
 - o Books purchased for staff use that are kept and used for reference (dictionaries, educational materials, books purchased at conference/workshop)
- o **4300.....Materials & Supplies**
 - o Any consumable materials/supplies (1 year or less expected life)
 - o Individual item that is under \$500 (including tax and shipping)
 - o Bottled water service
 - o Food picked up from store/restaurant (non-travel or conference, LEA sponsored)
 - o Actual cost of cell phone/equipment (charger, battery, not service contract)
 - o Fuel when transporting students
 - o Magazine/Newspaper subscriptions
 - o Periodicals, magazines, workbooks, drill books, etc.
- o **4400.....Non-Capitalized Equipment**
 - o Individual item that is over \$499.99, but under \$50,000 including tax and shipping (\$5,000 threshold for federal funds)
- o **4700..... Food Service Activities**
 - o Food purchased to be used in food-service activities in which the purpose is nourishment or nutrition for students
(ie: breakfast, snacks, lunch, refreshments)
- o **5100.....Sub-Agreements for Services**
 - o For contracts/DSAs/MOUs that exceed \$25,000, the initial \$25,000 is budgeted in 5800 object code and the amount that exceeds \$25,000 is budgeted in 5100 because it must be excluded from the calculation of indirect cost rate
- o **5200.....Travel and Conferences**
 - o Travel cost for staff, parents, and non-employee that is submitted on a mileage or travel claim (parking, meals, fuel cards, airfare, hotel, and registration fees)
 - o Lodging for conferences/professional development sponsored by the LEA is charged to 5600, not 5200.
- o **5300.....Dues & Memberships**
 - o Fees for any society, association, or organization
 - o Fees for any society, association or organization paid by BCOE for individual memberships are taxable as income to the employee. Those paid on behalf of an employee as an organization are not taxable as wages to the employee.

- **5500.....Pest Control**
- **5502.....Gas or Electricity**
 - Budgetary purposes
- **5503..... Water Service**
 - Budgetary purposes
 - (not for bottled water service, which should be coded to 4300)
- **5504.....Sanitation or Garbage Service**
 - Budgetary purposes
- **5600.....Rentals, Leases, and Repairs**
 - Leases for copiers, fax machines, postage meters
 - Vehicle rental or service (oil changes, tires/wipers when installed by vendor)
 - Storage facility rental
 - Meeting room rental (note: if rented facility also provides catering service for an event, room rental and catering service need to be broken out on invoice; use 5600 for room and 5800 for catering)
 - Vehicle rental when BCOE vehicle is under repair or when transporting students
- **5701.....Postage (BCOE only)**
- **5702.....Reprographics (BCOE only)**
 - All copy/printing cost from copier/printer machines and networked printers charged through PaperCut
- **5710.....Direct Cost for interdepartmental services (BCOE only)**
 - Initiated by program or department charging a receiving department. Signatures of both receiving and sending department/program managers are required.
- **5800.....Professional/Consulting Services and Operations Exp**
 - Contracted services with organizations/companies (contracts/DSAs/MOUs) up to \$25,000
 - Contracted services with individuals (Independent Contractors); service and expenses
 - Catered (delivered) food (ie: pizza, sandwiches, etc.)
 - Catering agreements with hotel/restaurant
 - Printing of business cards, brochures / flyers
 - Service or maintenance agreements for access to internet-based publications and materials
 - Screen-printing service for items that cannot be separated from the service (ie: t-shirts, pencils)
 - Lodging and admission tickets for students and staff on field trips
 - Student transportation cost by common carrier (ie: van/bus when driver is provided by vendor, airfare)
 - All advertising (ie: position vacancies, public relations)
 - Duplication/printing/engraving services by outside vendors (ie: envelopes, presentation folders)
 - Photo processing

- Courier service
- DMV report
- **5840**.....**Legal Fees**
- **5900**.....**Communications**
 - Phone system/lines
 - Service charges for cell phones or wireless devices
 - Postage stamps and other mailing charges (UPS, FedEx, Pitney Bowes)
- **6400**.....**Equipment / New**
 - Individual item over \$5,000 (including shipping) – threshold for federal funded only
 - Individual item over \$50,000 (including shipping) – threshold for all other funded
- **6500**.....**Equipment / Replacement**
 - Replacement of equipment (individual item) if over \$5,000 (including shipping)