

Frequently Used Object Codes - Expanded Descriptions

Major Category	Object Code	Object Code Description	Notes	TOPS Notes
Supplies & Materials	4110-4119	Purchases - Faculty Textbooks Purchases - New Books Purchases - Used Books Purchases - Supplies Purchases - Soft Goods Purchases - Candy Purchases - Taxable Cap/Gown Purchases - Taxable Purchases - Nontaxable Purchases - Other	These object codes should only be used in the Bookstore Fund (Fund 31).	Should be paired with TOPS code 691000.
Supplies & Materials	4130	Freight Expense	This object code should only be used in the Bookstore Fund (Fund 31).	Should be paired with TOPS code 691000.
Supplies & Materials	4210	Books, Mags, & Subscriptions (Non-Library)	Use this object code for books, magazines, periodicals, and non-print media other than those purchased for the College library. Books purchased for a department or division library are to be recorded within this object code as a supply. Do NOT use this object code for books, magazines, periodicals, and non-print media purchased for the College library. See object code 63XX for expenditures related to the College library.	

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Supplies & Materials	4310	Instructional Supplies	<p>Use this object code if supplies are a direct cost of classroom (i.e. course) instruction AND cost per unit of \$1,000 or less.</p> <p>Do NOT use this object code for: <i>* Tangible items with a cost per unit greater than \$1,000. See object codes 64xx.</i></p>	Should be paired with an Instructional TOPS code (010100 thru 499910).
Supplies & Materials	4520	Repair & Replacement Parts	<p>Use this object code if purchasing parts or other materials intended for repair or replacement.</p> <p>Do NOT use this object code for repair services.</p>	
Supplies & Materials	4610	Non-Instructional Supplies	<p>Use this object code if supplies are costs of administrative and support activities AND cost per unit of \$1,000 or less.</p> <p>Do NOT use this object code for: <i>* Tangible items with a cost per unit greater than \$1,000. See object codes 64xx.</i></p>	Should have a Non-Instructional TOPS code (601000 thru 739000).

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Other Operating Expenses & Services	5100	<p>Contracted Services (continues on next page)</p> <p>Before selecting object code 5100, we strongly recommend reviewing all 5xxx object codes related to services to ensure you are using the object code that is most appropriate.</p>	<p>Use this object code for:</p> <ul style="list-style-type: none"> - Professional service agreements (PSA) when you have a project that requires customized services that utilize a high level of expertise and creative or technical ability based on personal skills or ideas of an individual(s) or a company. - Speaker agreements for limited engagement guest speakers, workshop leaders, trainers, guest lecturers, presenters. - Performance agreements for limited engagement performer or artist such as a musician, singer, comedian, disc jockey, magician, karaoke player, dancer, band or orchestra, theatrical and film productions. - Consulting services. - Third-party administrator services. (e.g. contracting with a vendor to design and place ads with media sources on behalf of the College) - Other contracted services that do not fall under another 5XXX object code. 	

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Other Operating Expenses & Services	5100	<p>Contracted Services (continued)</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Contracted custodial services. See object 5510 - Laundry & drycleaning services. See object 5535 - Other housekeeping svcs. See object 5545 - Security systems & services. See object 5550. - Telephone & pager services. See object 5560. - Trash disposal. See object 5565. - Contracted repair services. See object 5605. - Lease agreements. See objects 5610-5612. - Maintenance contracts. See objects 5630-5640. 	<ul style="list-style-type: none"> - Rented equipment or facilities. See objects 5650-5652. - Software support services. See objects 5660-5665. - Courier/Delivery services. See object 5830. - Drinking water services. See object 5840. - Packing/Mail prep/Processing. See object 5915. - Reproduction/Printing expense. See object 5940. - Software licenses, fees, subscriptions. See object 5950. - Transportation services. See objects 5965-5967. - Services over \$1,000 that modify, customize, or upgrade existing equipment or software that extend the useful life of the asset. See objects 6416 or 6417. 	

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Other Operating Expenses & Services	5210	Conference Expenses - Travel	<p>Use this object code if conference requires travel. Do NOT submit a PO for travel unless you will be using the District's travel agency or using the District's credit card. See Accounts Payable FAQs on travel for more details.</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Virtual conferences or trainings. - Student travel expenses. See object code 5905. 	Should usually be paired with TOPS 675000.
Other Operating Expenses & Services	5215	Online Conference & Training	<p>Virtual conferences or training should be coded to this object code.</p> <p>Do NOT use this object code for student conference expense.</p>	Should usually be paired with TOPS 675000.
Other Operating Expenses & Services	5220	Mileage/Parking Expenses	<p>Use this object code for mileage or parking expenses when no other travel-related expenses will be incurred.</p> <p>If incurring other travel-related expenses (e.g. conference registration, meals, airfare, etc.) use object code 5210 (for employees) or 5905 (for students) for all travel expenses including mileage and parking.</p>	

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Other Operating Expenses & Services	5300	Inst Dues & Memberships	Use this object code for institutional dues and membership fees (e.g. membership fees to professional associations).	
Other Operating Expenses & Services	5565	Trash Disposal	Use this object code for trash disposal services (e.g. WARE Disposal).	
Other Operating Expenses & Services	5605	Contracted Repair Services	Use this object code for one-time repair services. This object code can be used when labor and materials are priced together.	
Other Operating Expenses & Services	5610	Lease Agreement - Equipment	<p>Use this object code for equipment lease agreements (e.g. Konica copiers). These usually require recurring lease payments based on the agreement.</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Cost of copy usage or excess usage charged under the copier agreement should be coded separately using object code 5845. - Maintenance contracts for equipment should be coded separately using object code 5630. - Short-term equipment rentals. See object code 5652. 	

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Other Operating Expenses & Services	5611	Lease Agreement - Facility	<p>Use this object code for facility lease agreements. These usually require recurring lease payments based on the agreement.</p> <p>Do NOT use this object code for: - Short-term facility rentals. See object code 5650.</p>	
Other Operating Expenses & Services	5612	Lease Agreement - Other	<p>Use this object code for other lease agreements (that are not equipment or facility). These usually require recurring lease payments based on the agreement.</p> <p>Do NOT use this object code for: - Short-term other rentals. See object code 5651.</p>	
Other Operating Expenses & Services	5630	Maintenance Contract - Office Equipment	<p>Use this object for maintenance contracts for office equipment (e.g. maintenance contracts for copiers). These will usually have a service term.</p> <p>Do NOT use this object code for: - One-time repair services. See object code 5605.</p>	
Other Operating Expenses & Services	5631	Maintenance Contract - Other Equipment	<p>Use this object for maintenance contracts for other equipment. These will usually have a service term.</p> <p>Do NOT use this object code for: - One-time repair services. See object code 5605.</p>	

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Other Operating Expenses & Services	5640	Maintenance Operations Services Agreements	Use this object code for maintenance service agreements (e.g. monthly elevator maintenance service fee, monthly sweeping service, tree trimming service, etc.)	
Other Operating Expenses & Services	5650	Rental - Facility (short-term)	Use this object code for short-term facility rentals (e.g. renting a facility for an event).	
Other Operating Expenses & Services	5651	Rental - Other (short-term)	Use this object code for other short-term rentals (that are not equipment or facility).	
Other Operating Expenses & Services	5652	Rental - Equipment (short-term)	Use this object code for short-term equipment rentals (e.g. renting maintenance equipment or athletic equipment for one-time use).	

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Other Operating Expenses & Services	5660	Software Support Services	<p>Use this object code for services listed below where cost is NOT a recurring fixed cost:</p> <ul style="list-style-type: none"> - Services to support existing software; - Software maintenance; or - Services of \$1,000 or less that modify, customize, or upgrade existing software coded to 6XXX. <p>e.g., one-time software support or maintenance service.</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Software purchases, licenses, or subscriptions. - Services over \$1,000 that modify, customize, or upgrade existing software coded to 6XXX. See object 6416 or 6417. 	

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Other Operating Expenses & Services	5665	Software Support Services - Fixed	<p>Use this object code for services listed below where cost is a recurring fixed cost:</p> <ul style="list-style-type: none"> - Services to support existing software; - Software maintenance; or - Services of \$1,000 or less that modify, customize, or upgrade existing software coded to 6XXX. <p>e.g., monthly Ellucian application hosting services.</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Software purchases, licenses, or subscriptions. - Services over \$1,000 that modify, customize, or upgrade existing software coded to 6XXX. See object 6416 or 6417. 	
Other Operating Expenses & Services	5800	Advertising	<p>Use this object code for the cost of placing ads directly with media sources (e.g. newspapers, television networks, etc.)</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Contracting with a vendor to design and place ads with media sources on behalf of the College. See object 5100. 	

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Other Operating Expenses & Services	5830	Courier/Delivery Services	Use this object code for delivery service (e.g. FedEx, OnTrac, etc.) Do NOT use this object code for: - Postage	
Other Operating Expenses & Services	5845	Excess/Copies Usage	Use this object code for the cost of copy usage or excess usage that is charged under copier agreements.	
Other Operating Expenses & Services	5895	Other Licenses & Fees	Use this object code for other licenses and fees (e.g. SCAQMD emission fees, licensing fees, certification fees, etc.) Do NOT use this object code for: - Software licenses or subscriptions.	
Other Operating Expenses & Services	5900	Other Operating Expense & Services	Use this object code for other operating expenses and services. This object code should be used for warranties priced separately from the fixed asset. If an equipment purchase includes a warranty that is assigned a separate cost on the vendor quote, the equipment should be coded to the corresponding fixed asset object code and the cost of the warranty should be coded to object code 5900.	

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Other Operating Expenses & Services	5905	Other Participant Travel Expense	Use this object code for student travel expenses. If the trip includes students and district employees, the expenses related to students should be coded to 5905, and the expenses related to district employees should be coded to 5210/5215.	
Other Operating Expenses & Services	5915	Packaging/Mail Prep/Processing	Use this object code for the cost of mail prep only (e.g. cost of stuffing envelopes).	
Other Operating Expenses & Services	5925	Postage	Use this object code for the cost of postage only.	
Other Operating Expenses & Services	5940	Reproduction/Printing Expenses	Use this object code for repro and printing services.	

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Other Operating Expenses & Services	5950	Software License and Fees	<p>Use this object code for software licenses or subscriptions, including cloud-based software as a service. These will have a service term. e.g., SurveyMonkey subscription for 12-months.</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Software purchases. - Purchase of a perpetual license agreement. - Services to support existing software. See object 5660 or 5665. - Software maintenance. See object 5660 or 5665. - Services of \$1,000 or less that modify, customize, or upgrade existing software coded to 6XXX. See object 5660 or 5665. - Services over \$1,000 that modify, customize, or upgrade existing software coded to 6XXX. See object 6416 or 6417. 	
Other Operating Expenses & Services	5999	Special Project Holding Account	<p>Use this object code if you need to set up a new budget for a special project and have not determined the GL accounts for budgeted expense.</p> <p>Note: This is only a holding account. PRs should NOT be submitted with this object code.</p>	

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Capital Outlay	6409	Equip-All Other >\$200 < \$1,000	THIS OBJECT CODE IS NO LONGER USED. Tangible items with a cost per unit of \$1,000 or less should be coded to supplies. See object codes 4310 or 4610.	
Capital Outlay	6410	Equip-All Other >\$1,000 <\$5,000	Use this object code for all other equipment greater than \$1,000 (cost per unit) but less than \$5,000 (cost per unit). Do NOT use this object code for a federal project (project numbers that begin with a "1" are federal projects). Use object code 6412. See object code 5900 if the equipment purchase includes a warranty.	
Capital Outlay	6411	Equip-All Other >\$5,000	Use this object code for all other equipment greater than \$5,000 (cost per unit). Do NOT use this object code for a federal project (project numbers that begin with a "1" are federal projects). Use object code 6413. See object code 5900 if the equipment purchase includes a warranty.	

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Capital Outlay	6412	Equip-Fed Prgm >\$1,000 <\$5,000	<p>Use this object code for any equipment purchase with federal funds that has a cost per unit greater than \$1,000 (cost per unit) but less than \$5,000 (cost per unit). If purchasing tablets or laptops with federal funds and cost per unit is less than \$1,000, use object code 6421. Project numbers that begin with a "1" are federal projects. See object code 5900 if the equipment purchase includes a warranty.</p>	
Capital Outlay	6413	Equip-Fed Prgm >\$5,000	<p>Use this object code for any equipment purchase with federal funds that has a cost per unit greater than \$5,000 (cost per unit). Project numbers that begin with a "1" are federal projects. See object code 5900 if the equipment purchase includes a warranty.</p>	
Capital Outlay	6414	Equip-Mod Furn > \$1,000 < \$5,000	<p>Use this object code for modular furniture greater than \$1,000 (cost per unit) but less than \$5,000 (cost per unit).</p> <p>Do NOT use this object code for a federal project (project numbers that begin with a "1" are federal projects). Use object code 6412. See object code 5900 if the equipment purchase includes a warranty.</p>	

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Capital Outlay	6415	Equip-Mod Furn > \$5,000	<p>Use this object code for modular furniture greater than \$5,000 (cost per unit).</p> <p>Do NOT use this object code for a federal project (project numbers that begin with a "1" are federal projects). Use object code 6413.</p> <p>See object code 5900 if the equipment purchase includes a warranty.</p>	
Capital Outlay	6416	Equip-w/Contr Svc > \$1,000 < \$5,000	Use this object code for contracted services greater than \$1,000 but less than \$5,000 that modify, customize, or upgrade existing equipment or software coded to 6XXX, where the modification, customization or upgrade adds capacity or efficiency to the equipment or software deferring obsolescence and resulting in an extension of the useful life of the equipment or software.	
Capital Outlay	6417	Equip-w/Contr Svc > \$5,000	Use this object code for contracted services greater than \$5,000 that modify, customize, or upgrade existing equipment or software coded to 6XXX, where the modification, customization or upgrade adds capacity or efficiency to the equipment or software that defers obsolescence and results in an extension of the useful life of the equipment or software.	

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Capital Outlay	6418	Equip-Software > \$1,000 < \$5,000	<p>Use this object code for software purchases with a cost greater than \$1,000 (cost per unit) and less than \$5,000 (cost per unit), AND with an initial useful life in excess of 1 year. This includes the purchase of perpetual license agreements.</p> <p>The initial costs to implement the software (i.e. to place it into service) should be capitalized with the software. Those costs should also be coded to this object code.</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Software maintenance that does not add capacity or efficiency to the software. Software maintenance should be coded to 5660 or 5665. - Software licenses or subscriptions - Software purchases of \$1,000 or less. See object codes 4320 or 4620. <p>See object code 5900 if the equipment purchase includes a warranty.</p>	

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Capital Outlay	6419	Equip-Software > \$5,000	<p>Use this object code for software purchases with a cost greater than \$5,000 (cost per unit), AND with an initial useful life in excess of 1 year. This includes the purchase of perpetual license agreements. The initial costs to implement the software (i.e. to place it into service) should be capitalized with the software. Those costs should also be coded to this object code.</p> <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> - Software maintenance that does not add capacity or efficiency to the software. Software maintenance should be coded to 5660 or 5665. - Software licenses or subscriptions. See object code 5900 if the equipment purchase includes a warranty. 	
Capital Outlay	6421	Equip-Tablet/Laptop > \$200 < \$1,000	<p>Use this object code for tablets and laptops greater than \$200 (cost per unit) and less than \$1,000 (cost per unit). See object code 5900 if the equipment purchase includes a warranty.</p> <p>If tablets or laptops have a cost per unit greater than \$1,000, use object code 6410, 6411, 6412, or 6413 (whichever is applicable).</p>	

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Capital Outlay	Other 6000s	Sites, Site Improvements, Buildings, & Building Improvements	Consult the Senior Accountant in Facilities regarding fixed assets.	
Other Outgo	7590	Student Scholarships & Grants	Some federal and state projects have a specific 7xxx object code to account for student scholarships and grants. If a specific 7xxx object code does not exist, object code 7590 can be used to account for student scholarships and grants.	Should usually be paired with TOPS 732000.
Other Outgo	7610	Books Paid for Students	<p>Use this object code for books purchased for students (i.e. ownership of books to be transferred to specific students). This object code can also be used for bookstore book vouchers if the Bookstore restricts the purchase to books only.</p> <p>If the Bookstore cannot restrict the use of the voucher to books only, then another object code should be used (7630 or 7670). If the PO is coded to 7610 and the invoice shows supplies were purchased, a change order or transfer of expense will be required.</p>	Should usually be paired with TOPS 732000.
Other Outgo	7620	Fees Paid for Students	Use this object code for fees paid for students (e.g. exam fees, certificate fees, parking fees, etc.)	Should usually be paired with TOPS 732000.
Other Outgo	7630	Supplies Paid for Students	Use this object code for supplies purchased for students (i.e. ownership of supplies to be transferred to specific students).	Should usually be paired with TOPS 732000.

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Other Outgo	7650	Stipends Paid for Students	Use this object code for student stipends that are NOT considered compensation for services.	Should usually be paired with TOPS 732000.
Other Outgo	7670	Other Expense Paid for Students	Use this object code for other expenses paid for students that do not fall under any other 7xxx object code.	Should usually be paired with TOPS 732000.
Other Outgo	7675	Student Gift Cards	Use this object code for all gift cards purchased for students including meal cards, gas cards, grocery store cards, restaurant cards, etc.	Should usually be paired with TOPS 732000.