

BusinessPLUS - Object Codes

Object codes are used for accounting purposes to classify transactions. They describe what you are purchasing. The following list of expense object codes is designed to assist schools and departments who submit transactions on purchase requisitions, P Card transactions, or other forms in determining which object code to use. If you have any questions about account coding, please call Kelly Case, Business Process Trainer, at 775-789-3438 or the Account Technician at 775-348-0307.

">" means greater than

"=>" means equal to and greater than

"<" means less than

Commonly Used Object Codes

PURCHASED SERVICES –

CAUTION! REFER TO P CARD RULES! Several purchased services related codes are not allowable with the P Card, check with P Card Administrator (775-348-0307) for restrictions before making these types of purchases.

63100 CONSULTANTS – ADMINISTRATION

63101 CONSULTANTS – ADMINISTRATION > \$25,000

63200 CONSULTANTS – EDUCATIONAL

63201 CONSULTANTS – EDUCATIONAL > \$25,000

63300 TRAINING AND DEVELOPMENT SERVICES (conference registration, either in person or virtual)

63301 TRAINING AND DEVELOPMENT SERVICES > \$25,000

63400 OTHER PROFESSIONAL SERVICES (legal, medical, engineering, architectural)

63401 OTHER PROFESSIONAL SERVICES > \$25,000

63500 TECHNICAL SERVICES (non-professional or technical in nature: graphic arts, etc.)

63501 TECHNICAL SERVICES > \$25,000

63510 DATA PROCESSING AND CODING (data entry, formatting, and other processing etc.)

63520 OTHER TECHNICAL SERVICES (software maintenance fees, etc.)

63521 OTHER TECHNICAL SERVICES > \$25,000

63600 OTHER SPECIALIZED SERVICES (DJ'S, entertainment, food trucks, referees, umpires, etc.)

64210 GARBAGE PICK UP (Waste Management OR shredding services)

64310 BUILDING REPAIR AND MAINTENANCE (used when paying an external vendor only)

64311 EQUIPMENT REPAIR AND MAINTENANCE (used when paying an external vendor only)

64312 VEHICLE REPAIR AND MAINTENANCE (used when paying an external vendor only)

64313 OTHER REPAIR AND MAINTENANCE (used when paying an external vendor only: pest control services, etc.)

64320 TECHNOLOGY RELATED REPAIR AND MAINTENANCE (used when paying an external vendor only)

64410 RENTAL LEASE-LAND & BUILDINGS (room rentals for events)

- 64420 RENTAL/LEASE – EQUIPMENT
- 64422 EXCESS COPIES CHARGE- LEASED COPIERS
- 65101 FIELD TRIPS
- 65102 ACTIVITY TRIPS
- 65103 ATHLETIC TRAVEL
- 65104 BUS USAGE
- 65310 POSTAGE
- 65330 TELEPHONE
- 65340 CELL PHONES
- 65350 TELEPHONE - DATA TRANSMISSION
- 65400 ADVERTISING
- 65500 PRINTING
- 65600 STUDENT TUITION PAYMENTS / REGISTRATION
- 65800 TRAVEL/PER DIEM/LODGING
- 65801 MILEAGE
- 65870 NON-STAFF TRAVEL

SUPPLIES

Please note: (For Grant funded purchases, the Item of Value asset threshold starts at \$1000 for both technical and non-technical items.)

- 66100 GENERAL SUPPLIES
- 66102 INSTRUCTIONAL KITS ***may not be purchased with the P Card* refer to AP-M001**
- 66111 WAREHOUSE SUPPLIES (internal Warehouse orders only)
- 66120 NON-TECH EQUIPMENT OF VALUE (non-technical equipment => \$1000) ***may not be purchased with the P Card* refer to AP-M001**
- 66122 FURNITURE (=> \$1000) ***may not be purchased with the P Card* refer to AP-M001**
- 66400 PROFESSIONAL BOOKS ***may not be purchased with the P Card* refer to AP-M001**
- 66401 MAGAZINES & PERIODICALS
- 66402 LIBRARY BOOKS ***may not be purchased with the P Card* refer to AP-M001**
- 66410 TEXTBOOKS ***may not be purchased with the P Card* refer to AP-M001**
- 66503** INFORMATION TECH SUPPLIES < \$1000 (Items that have a useful life less than 1 year. Think consumable office supplies of a tech nature such as toner, ink, cords, discs, bulbs, lamps, thumb drives, etc.) **~Revised for FY24~**
- 66510 INSTRUCTIONAL SOFTWARE ***may not be purchased with the P Card* refer to AP-M001**
- 66511 ADMINISTRATIVE SOFTWARE ***may not be purchased with the P Card* refer to AP-M001**
- 66520** COMPUTER HARDWARE OF VALUE => \$1000 (Items with a “brain”: laptops, iPads, tablets, computers.) ***may not be purchased with the P Card* refer to AP-M001 ~Revised for FY24~**
- 66521** OTHER TECHNOLOGY EQUIPMENT OF VALUE => \$1000 (Non-computer technology: printers, scanners, projectors, charging carts, copiers, smart TV’s, etc.) ***may not be purchased with the P Card* refer to AP-M001 ~Revised for FY24~**
- 66530 WEB-BASED & SIMILAR PROGRAMS (software programs that are housed on the internet) ***may not be purchased with the P Card* refer to AP-M001**

- 66540 COMPUTER EQUIPMENT LESS THAN \$1000** (Items have a useful life of more than 1 year, and have a “brain”: laptops, iPads, tablets, computers.) ***may not be purchased with the P Card* refer to AP-M001 ~New in FY24~**
- 66541 OTHER TECHNOLOGY EQUIPMENT LESS THAN \$1000** (Items that have a useful life of more than 1 year. Non-computer technology such as printers, copiers, charging carts, smart TV’s, scanners, projectors, monitors, keyboards, computer mice, robotic kits, cameras, etc.) **~New in FY24~**

CAPITALIZED EQUIPMENT – ITEMS WITH A PER ITEM COST => \$5,000

***may not be purchased with the P Card* refer to AP-M001**

- 67310 NEW EQUIPMENT & MACHINERY**
- 67320 VEHICLES**
- 67330 FURNITURE**
- 67340 COMPUTER HARDWARE**

OTHER

- 68100 DUES & FEES (permits, staff testing fees, association dues, DMV licensing fees, etc.)**

OTHER ACCOUNT SEGMENTS (FOR SCHOOLS ONLY)

- 10-000-2220: LIBRARY**
- 10-000-2410: ADMINISTRATION/PRINCIPAL’S OFFICE/FRONT OFFICE**
- 10-100-1000: GENERAL INSTRUCTION**

Contacts:

Business Process Trainer, 775-789-3438
Account Technician, 775-348-0307
Accounts Payable Supervisor, 775-348-0274

Changes in FY24

Object codes that have gone away:

- 66522 – Other equipment under \$500
- 66523 – Computers under \$500