

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 the Account Technician on 775-348-0307.

## **PURCHASED SERVICES**

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

**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.

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

## CAPITALIZED EQUIPMENT

**ITEMS WITH 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 ACCOUNT SEGMENTS (FOR SCHOOLS ONLY)

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