

OBJECT CODES GUIDELINES

OBJECT CODE	COST THRESHOLD	DESCRIPTION
0310	None	Professional & Technical Services: Architects, engineers, attorneys, surveyors, auditors, accountants, consultants, medical care professionals etc.
0319	None	Technology-Related Professional and Technical Services. For data processing and coding services, and other professional and technical services expenditures related to technology.
0331	None	In County Travel. Costs for transportation, meals, hotels, registration fees and other expenditures associated with traveling on business for the district school board. Per diem payments in lieu of reimbursement for subsistence (room and board) are reported as travel expenditures. Also included is student travel authorized by the district school board, including student admission fees on field trips. See Object 730, Dues and Fees, for other student fees not considered travel.
0332	None	Out Of County Travel. Costs for transportation, meals, hotels, registration fees and other expenditures associated with traveling on business for the district school board. Per diem payments in lieu of reimbursement for subsistence (room and board) are reported as travel expenditures. Also included is student travel authorized by the district school board, including student admission fees on field trips. See Object 730, Dues and Fees, for other student fees not considered travel.
0333	None	Registration/Fees – Includes, online classes, field trip park admissions, etc.
0350	None	Repairs & Maintenance Services: Includes maintenance agreements, warranties, and services provided by an outside vendor for repairs and maintenance. Repairs that include incidental parts that preserve the asset’s service capacity or serviceability, and return the capital asset to its original condition, regardless of amount, and provides no additional value to the asset, should be recognized as an expense. These include incidental parts provided by outside vendors required to fulfill repair or maintenance service for upkeep of grounds, buildings and equipment. This object code does not include parts that extend the life of an asset or is considered an improvement or betterment of an existing capital asset.
0359	None	Technology-Related Repairs and Maintenance. Expenditures for technology-related repairs and maintenance. Repairs that include incidental parts that preserve the assets service capacity or serviceability, and returns the capital asset to its original condition, regardless of amount, and provide no additional value to the asset, should be recognized as an expense. Example: Apple Care, MFD Copier clicks.
0360	None	Rentals: Includes: facility rentals, and equipment rentals.
0369	None	<p>Technology-Related Rentals: Expenditures for computer and related equipment rentals, licenses and fees for Internet research subscriptions. Example: MFD Copiers.</p> <ul style="list-style-type: none"> • Annual fees for software maintenance / support. • Software annual licenses that expire. • Software annual renewals. <p>The items listed below illustrate types of software that one pays for the right to use or access and is not installed on a District server or computer.</p> <ul style="list-style-type: none"> • Site license; defined as software for single site usages of single or multiple users, purchase or rental. • Online subscription, which includes annual or recurring payments, license support, updates and upgrades. • The initial useful life is not expected to be pursued or achieved beyond one year.

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0379	None	Telephone and Other Data Communication Services. Expenditures for data communication services, including telephone service.
0390	None	Other Purchased Services: Nonprofessional services not included in the above, such as: outside printing, binding, advertisement, pest control, consultants, Sonitrol, outside bus services for chartered buses, and district maintenance charges for installations of equipment to schools.
0399	None	Other Technology-Related Purchased Services. Expenditure for all other technology-related purchased services. Example: software training.
0510	None	<p>Supplies: A supply item is any article or material that meets any one or more of the following conditions:</p> <ol style="list-style-type: none"> 1. It is consumed in use; 2. It loses its original shape or appearance with use; 3. It is expendable. That is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit than repair it; 4. It is an inexpensive item, having characteristics of equipment but with a small unit cost that makes it inadvisable to capitalize the item; and/or 5. It loses its identity through incorporation into a different or more complex unit or substance.
0519	None	Technology-Related Supplies. Expenditures for supplies used for technology-related purposes, such as flash drives, toners and other supply items.
0521	None	State Adopted Textbooks
0522	None	Non-Adopted Textbooks
0529	None	Technology-Related Textbooks. Expenditure for electronic textbooks.
0530	None	Periodicals
0539	None	Technology-Related Periodicals. Expenditures for electronic periodicals.
0610	None	Library Books: School library books (hard copy) for general use by students, including any reference books. Includes freight costs.
0611	None	<p>Online Information Resources: Instructional online reference materials</p> <p>Note: Cannot be purchased with 037x funds.</p>
0612	None	<p>Non-Capitalized Classroom Reference Books: Reference books purchased for use in the classroom.</p> <p>Note: Cannot be purchased with 037x funds.</p>
0619	None	Technology-Related Library Books: Expenditures for electronic library books. NOTE: Cannot be purchased with 037x funds.
0621	> or = \$5,000	Capitalized Audio-Visual Material: Includes: music globes, maps, charts, posters, and exhibits. Includes freight charges. (This definition does not include equipment, i.e. TV's).

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0622	< \$5,000	Non-Capitalized Audio-Visual Material: Includes: music globes, maps, films, charts, posters, and exhibits. Includes freight charges. (This definition does not include equipment, i.e. TV's.
0641	> or = \$5,000	Capitalized Furniture, Fixtures & Equipment: Equipment or other apparatuses not classified within other object codes. Includes golf carts, mowers, portable bleachers not an integral part of the building, etc. Include freight and installation charges.
0642	< \$5,000	Non-Capitalized Furniture, Fixtures & Equipment: Equipment or other apparatuses not classified within other object codes. Includes: instruments, athletic equipment, plant operations equipment. Include freight and installation charges.
0643	> or = \$5,000	Capitalized Hardware and Technology-Related Infrastructure. Includes computer hardware, expansion cards, upgrade devices and peripherals such as: operating system software installable memory, processor upgrades, network connectivity boards or cards, other expansion and upgrade devices, monitors, printers, scanners, internal and external hard disk drives, plotters, modems, adaptive hardware, and other peripherals that attach to main unit, HVAC/BMS digital systems. Include freight and installation charges.
0644	< \$5,000	Non-Capitalized Computer Hardware and Technology-Related Infrastructure. (same as 0643 above) Includes battery backups, web cameras, and uncapitalized technology (UT) equipment such as desktop computers, laptops, netbooks, and tablets.
0648	> or = \$5,000	Technology-Related Capitalized Fixtures and Equipment. Includes: LCD projectors, camcorders, digital cameras, laptop charging carts, and iRover stands, scanners, drones, digital video recorders, digital displays, smartboards, etc.
0649	< \$5,000	Technology-Related Non-capitalized Fixtures and Equipment. Includes A/V equipment, i.e. digital presenters, TV's, charging carts, headsets, camcorders, digital cameras, projectors, scanners, drones, etc.
0670	None	Improvements other than Buildings: Includes permanent improvements and additions, such as: fill dirt, sod, shrubs, trees, fences, retaining walls, fixed playground equipment, signs, flagpoles, bike racks, permanent bleachers, and underground storage tanks.
0680	None	Remodeling & Renovations: Expenditures for major permanent structural alterations and installation, such as heating, ventilating, electrical, plumbing, fire protection systems, and other such service systems.
0691	≥ \$5,000	The set of programs and associated documentation used to control the operation of a computer. The two primary types of software are installed on a District server or computer either via download or through disk installation and have an initial useful life that will extend beyond one year. System Software - Operating systems, programming languages and utility programs. Application programs which include database management, spreadsheet functions, word processing. Includes Enterprise resource software which consists of programs and applications used District-wide for administrative and operational functions such as financial data, human resources or student and asset records and has a useful life of at least 5 years. It does not include instructional software. Perpetual license allows the use of the licensed software indefinitely, one-time fee with option to re-purchase. Typically allows updates and offers technical support for one year. Any updated version needs to be repurchased.

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0692	< \$5,000	<p>The items listed below illustrate types of software that are installed on a District server or computer either via download or through disk installation.</p> <ul style="list-style-type: none"> • System Software - Operating systems, programming languages and utility programs. • Application programs which include database management, spreadsheet functions, word processing. • Any software installed on a District server or computer. • Software with installation disks. • Software that is priced at less than, \$5000 per user. <p>Perpetual license; allows the use of the licensed software indefinitely, one-time fee with option to re-purchase. Typically allows updates and offers technical support for one year. Any updated version needs to be repurchased.</p>
0730	None	Dues, Fees and Memberships
0799	None	Miscellaneous Technology-Related. Technology-related expenditures that cannot be assigned to any other technology-related sub-object.