

OBJECT CODE LIST

Excerpt from the California School Accounting Manual (available in Business Services)

- 4200 **Books and Other Reference materials.** Record expenditures for books and other reference materials used by district personnel. Books used for reference are further identified by the appropriate function. For example, reference books for use in the nurses' office, in the district business office, or in the cafeteria would be coded to Function 3140, Health Services; Function 7200, General Administration; or Function 3700, Food Services. Function 1000, Instruction, would include (1) books that have not been adopted by the proper authority for use as basic curricula; (2) books such as reference books that are available for general use by students even though such books may be used solely in the classroom; and (3) all other materials used for reference purposes.
- 4300 **Materials and Supplies.** Record expenditures for consumable materials and supplies to be used by students, teachers, and other personnel. Instructional materials and supplies are those used in the classroom by students and teachers. Other materials and supplies included in Object 4300 are those used in services and auxiliary programs, such as food service supplies, custodial supplies, gardening and maintenance supplies, supplies for operation, transportation supplies including gasoline, repair and upkeep of equipment or buildings and grounds, and medical and office supplies.
- Expenditures for rentals of materials are recorded under Object 5600, Rentals, Leases, and Repairs.
- 4400 **Noncapitalized Equipment.** Record expenditures for movable personal property of a relatively permanent nature that has an estimated useful life greater than one year and an acquisition cost less than the \$5,000.00 capitalization threshold but greater than the \$250.00 inventory threshold. All these items will be identified and placed on an inventory list.
- 6400 **Capital Equipment.** Expenditures for movable personal property, including such equipment as vehicles, machinery, computer systems, and playground equipment, that have both an estimated useful life over one year and an acquisition cost equip to or greater than \$5,000.00.
- 6500 **Replacement Equipment.** Expenditures for equipment replaced on a piece-for-piece basis as defined greater than \$5,000.00.