

Frequently Used Object Codes - Expanded Descriptions

Revised: 09/29/2025

Note: Unit cost (or cost per unit) is the total cost including tax and shipping per unit.

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>This would include pre-approved instructional supplies or materials purchased at a conference (e.g. textbooks, books, learning resources for faculty).</p> <p>This also includes food purchased as an instructional supply/material for instruction (e.g. food purchased for cooking/culinary classes).</p> <p>Do NOT use this object code for: * Tangible items with a cost per unit greater than \$1,000. See object codes 64xx.</p>	<p>Should be paired with an Instructional TOPS code (010100 thru 499910).</p> <p>For categorical projects, if the expense is excluded from indirect cost, use TOPS code that ends with xxxxx9.</p>
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: * Tangible items with a cost per unit greater than \$1,000. See object codes 64xx.</p>	<p>Should have a Non-Instructional TOPS code (601000 thru 739000).</p> <p>For categorical projects, if the expense is excluded from indirect cost, use TOPS code that ends with xxxxx9.</p>

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Supplies & Materials	4710	Food and Food Services Supplies	<p>Use this object code for food and food supplies that are paid at cost with an itemized receipt or invoice (not paid per diem).</p> <p>This includes: * Food purchased for student trips/conferences, program events, community events, department meetings.</p> <p>Do NOT use this object code for: * Meals paid per diem as part of District employee travel. See object code 5210. (The State Budget & Accounting Manual requires accounting for per diem related to employee travel in a 5xxx object code.) *Food assistance given to students as non-cash student aid such as food vouchers or food purchased for a food pantry for students. See object code 7671.</p>	<p>This object code should be paired with the TOPS that most accurately describes the activity.</p> <p>For categorical projects, if the expense is <u>excluded</u> from indirect cost, use TOPS code that ends with xxxxx9.</p>

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Other Operating Expenses & Services	5100	Contracted Services	<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. <p>(e.g. contracting with a vendor to design and place ads with media sources on behalf of the College)</p> <ul style="list-style-type: none"> * Other contracted services that do not fall under another 5XXX object code. <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> * Contracted Custodial Services. See object 5510. * Laundry & Dry Cleaning Services. See object 5535. * Other Housekeeping Services. See object 5545. * Security Systems & Services. See object 5550. 	<p>For categorical projects, if the expense is excluded from indirect cost, use TOPS code that ends with xxxxx9.</p>

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			<ul style="list-style-type: none"> * 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. * 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. * Catering/Food Services - See object 5110 	

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Other Operating Expenses & Services	5110	Contracted Food Services	<p>Use this object code for food catering services provided for events, meetings, and other official District or College functions where food and beverages are served, and services are contracted for setup, service during the event, and/or post-event cleanup. If food is purchased at cost without any service component beyond delivery, use object code 4710 instead.</p> <p>Catering services typically include customized menus tailored to the event's theme and attendee preferences, staffing such as servers, bartenders, and chefs, equipment rental (e.g., tables, chairs, linens, tableware, serving dishes), cleanup after the event, and waste removal.</p> <p><u>Drop-off catering:</u> Food is delivered, but the department purchasing the food is responsible for all other aspects of food service. Use object code 4710.</p> <p><u>Full-service catering:</u> A complete service that covers menu planning, food preparation, delivery, on-site setup, service staff, and post-event cleanup. Use object code 5110. For partial-service catering beyond delivery, use object code 5110.</p> <p><u>Mobile catering:</u> Food is prepared and served from a vehicle or cart (e.g., food truck), providing flexibility for various locations. Use object code 5110.</p>	<p>This object code should be paired with the TOPS that most accurately describes the activity.</p> <p>For categorical projects, if the expense is excluded from indirect cost, use TOPS code that ends with xxxxx9.</p>

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Other Operating Expenses & Services	5210	Employee Travel (formerly "Conference Expenses - Travel")	<p>Use this object code only for District employee and Board member travel to authorized meetings and conferences. This includes airfare, transportation, lodging, registration fees, per diem for meals, all travel expense for Cabinet & Board members that is paid with a district credit card, and other travel expense in compliance with Administrative Regulation 7400 <i>Travel</i> .</p> <p>Do NOT submit a PO for <u>travel</u> unless you will be using the District's travel agency or using the District's credit card. See AP FAQs on travel for more details.</p> <p>Do NOT use this object code for: * Virtual conferences and trainings. See object code 5215 * Student conference and travel expense. See object codes 4710, 5905, and 5966.</p>	This object code is usually paired with TOPS 675000 "Staff Development", but can be paired with a different TOPS if a different TOPS would more accurately describe the activity.
Other Operating Expenses & Services	5215	Employee Online Conference & Training (formerly "Online Conference & Training")	<p>Use this object code only for District employee and Board member virtual conferences and trainings. This includes registration fees for online conferences/trainings.</p> <p>Do NOT use this object code for: * Student virtual conference expense. See object code 5905.</p>	This object code is usually paired with TOPS 675000 "Staff Development", but can be paired with a different TOPS if a different TOPS would more accurately describe the activity.

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Other Operating Expenses & Services	5220	Mileage/Parking Expenses	<p>Use this object code for District employee mileage or parking expenses when no other travel-related expenses will be incurred. District employees are reimbursed for mileage in accordance with Administrative Regulation 7400 <i>Travel</i>.</p> <p>If incurring other travel-related expenses (e.g. conference registration, meals, airfare, etc.) use object code 5210 for all District employee travel expenses including mileage and parking.</p>	
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 reoccurring 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 that is charged under the copier agreement. That should be coded separately using object code 5845. * Maintenance contracts for equipment. That 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	Use this object code for facility lease agreements. These usually require reoccurring lease payments based on the agreement. Do NOT use this object code for: * Short-term facility rentals. See object code 5650.	
Other Operating Expenses & Services	5612	Lease Agreement - Other	Use this object code for other lease agreements (that are not equipment or facility). These usually require reoccurring lease payments based on the agreement. Do NOT use this object code for: * Short-term other rentals. See object code 5651.	
Other Operating Expenses & Services	5630	Maintenance Contract - Office Equipment	Use this object for maintenance contracts for office equipment (e.g. maintenance contracts for copiers). These will usually have a service term. Do NOT use this object code for: * One-time repair services. See object code 5605.	
Other Operating Expenses & Services	5631	Maintenance Contract - Other Equipment	Use this object for maintenance contracts for other equipment. These will usually have a service term. Do NOT use this object code for: * One-time repair services. See object code 5605.	
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).	

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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).	
Other Operating Expenses & Services	5660	Software & Hardware Maintenance and Support (formerly Software Support Services)	<p>Use this object code for services listed below where cost is NOT a reoccurring fixed cost:</p> <ul style="list-style-type: none"> * One-time maintenance for software or hardware; or * One-time service of \$1,000 or less that modify, customize, or upgrade existing software coded to 6XXX. <p>For example, 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 & Hardware Maintenance and Support - Fixed (formerly Software Support Services - Fixed)	Use this object code for services listed below where cost is a reoccurring fixed cost: * Maintenance for software or hardware; or * Services of \$1,000 or less that modify, customize, or upgrade existing software coded to 6XXX. For example, monthly Ellucian application hosting services. Do NOT use this object code for: * 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	Use this object code for the cost of placing ads directly with media sources (e.g. newspapers, television networks, etc.). Do NOT use this object code for: * Contracting with a vendor to design and place ads with media sources on behalf of the College. See object 5100.	
Other Operating Expenses & Services	5805	Awards & Incentives	This object code is designated specifically for rebates and incentives received by the district. Please use object code 4610 for award plaques and trophies.	
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	

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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 the copier agreement.	
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 non-capital costs associated with the purchase of equipment. For example, warranties priced separately from the fixed asset (i.e. extended warranties) e-waste fees. If an equipment purchase includes a warranty and e-waste fees that are assigned a separate cost on the vendor quote, the equipment and other capital costs should be coded to the corresponding fixed asset object code and the cost of the warranty and e-waste fees should be coded to object code 5900. Capital costs are costs required to place an asset into service. These costs include: cost of actual equipment, labor cost of installation, taxes, and delivery fees. These costs are charged to a object code 6XXX.	

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Other Operating Expenses & Services	5905	Student & Others' Travel & Conference (formerly "Other Participant Travel Exp")	<p>Use this object code for Student and Other participant travel to authorized meetings, conferences (online or in-person), and events.</p> <p>This includes:</p> <ul style="list-style-type: none"> * lodging * airfare * transportation during the trip/conference * registration fees (online or in-person) * ticket or entry fees to museums, cultural events, etc. <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> * Student transportation (to and from college) such as charter bus rentals. See object code 5966. * Food for students. See object code 4710. <p>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.</p>	<p>This object code should be paired with the TOPS that most accurately describes the activity.</p> <p>For categorical projects, if the expense is <u>excluded</u> from indirect cost, use TOPS code that ends with xxxxx9.</p>
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 & Subscriptions (formerly Software License & Fees)	<p>Use this object code for software licenses or subscriptions, including cloud-based software as a service. These will have a service term.</p> <p>If software maintenance is priced separately, software maintenance should be coded to Object Code 5660/5665.</p> <p>Examples:</p> <ul style="list-style-type: none"> * 1st year subscription (e.g. SurveyMonkey subscription for 12 months) * subscription renewals * subscription renewals bundled with maintenance where maintenance is not priced separately. <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. 	

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Other Operating Expenses & Services	5966	Transportation - Student	<p>Use this object code for Student transportation (to and from college). This includes charter bus rentals.</p> <p>Do NOT use this object code for: * Student airfare. See object 5905.</p>	<p>This object code should be paired with the TOPS that most accurately describes the activity.</p> <p>For categorical projects, if the expense is <u>excluded</u> from indirect cost, use TOPS code that ends with xxxxx9.</p>
Other Operating Expenses & Services	5999	Special Project Holding Account	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. Note that this is only a holding account. PRs should NOT be submitted with this object code.	
Capital Outlay	6409	Equip-All Other >\$200 < \$1,000	<p>THIS OBJECT CODE IS NO LONGER USED.</p> <p>Tangible items with a cost per unit of \$1,000 or less should be coded to supplies. See object codes 4310 or 4610.</p>	
Capital Outlay	6410	Equip-All Other >\$1,000 <\$5,000	<p>Use this object code for all other equipment 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.</p> <p>See object code 5900 if the equipment purchase includes a warranty.</p>	

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Capital Outlay	6411	Equip-All Other >\$5,000	<p>Use this object code for all other equipment 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	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).</p> <p>If purchasing tablets or laptops with federal funds and cost per unit is less than \$1,000, use object code 6421.</p> <p>Project numbers that begin with a "1" are federal projects.</p> <p>See object code 5900 if the equipment purchase includes a warranty.</p>	For categorical projects, if the expense is excluded from indirect cost, use TOPS code that ends with xxxxx9.
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).</p> <p>Project numbers that begin with a "1" are federal projects.</p> <p>See object code 5900 if the equipment purchase includes a warranty.</p>	For categorical projects, if the expense is excluded from indirect cost, use TOPS code that ends with xxxxx9.

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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.</p> <p>See object code 5900 if the equipment purchase includes a warranty.</p>	
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	<p>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 that defers obsolescence and results in an extension of the useful life of the equipment or software.</p>	

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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.	For categorical projects, if the expense is excluded from indirect cost, use TOPS code that ends with xxxxx9.
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 be coded to this object code also.</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.</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 be coded to this object code also.</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. <p>See object code 5900 if the equipment purchase includes a warranty.</p>	
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).</p> <p>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>	
Capital Outlay	Other 6000s	Sites, Site Improvements, Buildings, & Building Improvements	Check with the Senior Account in Facilities who accounts for fixed assets.	

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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	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. If the Bookstore cannot restrict the use of the voucher to books only, then another object code should be used (e.g object 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 needed.	Should usually be paired with TOPS 732000.
Other Outgo	7620	Fees Paid for Students	Object codes 76xx are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance. Use this object code for fees paid for students (e.g. exam fees, certificate fees, parking fees, etc.) as non-cash student aid.	Should usually be paired with TOPS 732000.

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Other Outgo	7630	Supplies Paid for Students	<p>Object codes 76xx are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance.</p> <p>This includes:</p> <ul style="list-style-type: none"> * Backpacks and wellness supplies given to students as non-cash student aid. * Clothing required for instruction (e.g. lab coats, welding jackets, aprons, steel toe shoes, etc.) given to students as non-cash student aid. <p>Use this object code for supplies purchased for students (i.e. ownership of supplies to be transferred to specific students) as non-cash student aid.</p>	Should usually be paired with TOPS 732000.
Other Outgo	7640	Tuition Paid for Students	<p>Object codes 76xx are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance.</p> <p>Use this object code for tuition paid for students as non-cash student aid.</p>	Should usually be paired with TOPS 732000.

Frequently Used Object Codes - Expanded Descriptions

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Note: Unit cost (or cost per unit) is the total cost including tax and shipping per unit.

Major Category	Object Code	Object Code Description	Notes	TOPS Notes
Other Outgo	7650	Stipends Paid for Students	<p>Object codes 76xx are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance.</p> <p>Use this object code for students stipends that are NOT considered compensation for services.</p>	Should usually be paired with TOPS 732000.
Other Outgo	7670	Other Expense Paid for Students	<p>Object codes 76xx are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance.</p> <p>Object code 7670 "Other Expenses Paid for Students" may be used for non-cash student aid that does not fall under any other 76xx object code.</p> <p>This includes:</p> <ul style="list-style-type: none"> * Hotspots and Internet services to be given to individual students as non-cash student aid. * Housing vouchers to be given to individual students as non-cash student aid. * Other services paid for students as non-cash student aid. * Clothing that is not required for instruction but is given to students as non-cash student aid. <p>Do NOT use this object code for:</p> <ul style="list-style-type: none"> * Student trips and travel to athletic events, or other activities or events that are not considered student aid. 	Should usually be paired with TOPS 732000.

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Major Category	Object Code	Object Code Description	Notes	TOPS Notes
Other Outgo	7671	Food Assistance for Students	<p>Object codes 76xx are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance.</p> <p>Use this object code for food assistance given to students as non-cash student aid.</p> <p>This includes:</p> <ul style="list-style-type: none"> * Food vouchers to be given to individual students as non-cash student aid. * Food purchased for a food pantry for students. 	Should usually be paired with TOPS 732000.
Other Outgo	7680	On Campus Child Care - Student	<p>Object codes 76xx are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance.</p> <p>Use this object code for child care vouchers purchased as non-cash student aid.</p>	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.