

as of 07/26/16

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Object for non-DCSD personnel/services/commodities

Example 100.000.0000.000.2510.340.03000.50.421

Code	Category Description	Examples	Accessibility
300	PROFESSIONAL & TECHNICAL SERVICES; DO NOT USE TOP LEVEL OBJECT CODE (Services that by their nature can be performed only by persons or firms with specialized skills and knowledge; a product may or may not result from the transaction, but primary reason is the service provided.)		
301	Drug Testing	drug testing for employees and students	HR / Ed Svcs. / Bus. Svcs.
310	Official Admin Professional Services	bank service charges	Bus. Svcs.
320	Professional Educational Services	NOT TUITION REIMBURSEMENT (560); NOT GENERAL TRAINING RELATED (330); services supporting the instructional program and its administration; contracted instructional services, and curriculum improvement services including course registration fees & external vendors conducting training on or off site	All
330	Employee Training & Development Services	NOT TUITION REIMBURSEMENT (560); NOT INSTRUCTION RELATED (320); non-curriculum/non-instructionally related professional development of school district personnel including course registration fees & external vendors conducting training on or off site	All
340	Other Professional Services	NOT EDUCATIONAL SERVICES (320); professional services that support the operation of the district (e.g. accountants, architects, doctors, therapists, psychologists, etc.); DO INCLUDE contractor's travel & reimbursement expenses here	All
341	Other Professional Services - Legal	professional legal services; DO INCLUDE contractor's travel & reimbursement expenses here	All
350	Technical Services	non-professional services but requires basic scientific knowledge, manual skills, or both (e.g. data processing, technical support charges/fees; fees paid to testing services - usually used with Function Codes 2100, 2240, 2410, 2500); DO INCLUDE contractor's travel & reimbursement expenses here	All
360	Other Specialized Services	Includes services of referees & umpires, DJs, and others with a specialized skill or service not addressed in 310-350; DO INCLUDE contractor's travel & reimbursement expenses here	All

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Code	Category Description	Examples	Accessibility
400	PURCHASED PROPERTY SERVICES; DO NOT USE TOP LEVEL OBJECT CODE (Services purchased to operate, repair, maintain, and rent property owned or used by the school district; a product may or may not result from the transaction, but primary reason is the service provided.)		
410	Utility Services	NOT PHONE RELATED (533 or 535), NOT ENERGY (62X); expenditures for utility services other than energy services supplied by public or private organizations	Bus. Svcs. / Maintenance
411	Water / Sewer	water and sewer utility fees	Bus. Svcs.
420	Cleaning Services	associated with construction	Bus. Svcs.
421	Garbage / Disposal	dumpsters, trash compactors, recycling, shredding	Bus. Svcs. / Maintenance
430	Repairs and Maintenance Services	NOT FOR COPIER / PRINTERS (431); repair and maintenance services associated with equipment, and buildings & sites repairs	All
431	Repairs & Maintenance - Copiers	NOT GENERAL REPAIRS AND MAINTENANCE (430); repair and maintenance services associated specifically for copiers & printers ONLY	All
433	Hazmat Services (Non-Instructional)	NOT ABATEMENT OR MITIGATION (450); asbestos, lead, and mold testing; inspections and consulting; nurses' needles disposal	All
434	Hazmat Services (Instructional)	science labs - chemical removal/disposal	All
441	Building Rental	leases for renting land or buildings; temporary and long-range use	Bus. Svcs.
442	Rental of Equipment and Vehicles	NOT CAR/CHARTER RENTALS FOR TRAVEL (519 or 580), NOT FOR TECHNOLOGY-RELATED EQUIPMENT (443); lease-purchase / rentals of copiers, and equipment (e.g., water coolers, lifts, power washers)	All
443	Rental of Computers and Related Equipment	leasing or renting computers and related equipment for both temporary and long-range use	IT
450	Construction Services	constructing, renovating and remodeling of buildings; abatement and mitigation of hazardous materials; includes non-permanent site improvements such as fencing, walkways; NEW OR EXPANSION OF EXISTING; MAJOR ENHANCEMENT OR REPLACEMENT OF SYSTEM (not part)	Bus. Svcs.
490	Other Purchased Property Services	NOT COMMUNICATION SERVICES (53X); purchased property services that cannot be otherwise classified	Bus. Svcs.
491	Security/Alarm Systems	repair, maintenance, consulting specifically related to security or alarm systems	Bus. Svcs. / Maintenance
492	Fire Systems	repair, maintenance, consulting specifically related to fire systems	Bus. Svcs. / Maintenance

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500	OTHER PURCHASED SERVICES; DO NOT USE TOP LEVEL OBJECT CODE (Services rendered by organizations or non-DCSD personnel that cannot be coded to 300/400; a product may or may not result from the transaction, but primary reason is the service provided.)		
510	Student Only Transportation	Yellow Bus to/from school, field Trips, athletic /co/extra-curricular activities (pmt to DCSD; used only with Function Code 2700)	All
519	Student Only Travel Related	NOT FOR REGISTRATION/CONTEST FEES (810); pmnts to outside vendor such as charter buses, lodging, meals, and other related travel expenditures paid for students	All
520	Insurance	NOT EMPLOYEE BENEFITS (2XX); site or event specific; not district wide	Bus. Svcs. / DHS
521	Property & Casualty Insurance (P&C)	property/casualty liability	Bus. Svcs.
522	Workers' Comp Insurance	workers' comp	Bus. Svcs.
523	Other Insurance	Fidelity / other insurances	Bus. Svcs.
524	Property & Casualty Specific Claims	deductibles related to property/casualty liability insurance	Bus. Svcs.
525	Student Accident Transportation Insurance	student accident transportation insurance	Bus. Svcs.
526	Claims Expense	associated with self-funded health and WC insurances	Bus. Svcs. / HR
530	Communications	NOT SOFTWARE RELATED (651 or 735); if not already identified (531 - 536), all other services provided to assist in transmitting and receiving messages or information (e.g. fees for online periodicals and internet subscriptions)	All
531	Postage	U.S.P.S. bulk or single item	Bus. Svcs.
533	Telephone - Land Line Phone Services	NOT VoIP RELATED (535); phone/alarm hard lines but NOT ALARM SYSTEMS (491 or 492)	Bus. Svcs.
534	Telephone - Cell Phone Services	cell phone related only	Bus. Svcs.
535	Data Communications	NOT WEB-BASED PROGRAMS (653); internet, T-lines, VoIP, auto-dialer (e.g. Blackboard Connect)	Bus. Svcs. / IT
536	Delivery Services / Couriers	FedEx / UPS	All
540	Advertising	legal publications of bid notices, and includes radio, TV, internet, and newspapers ads	All
550	Printing and Binding	NOT PRINTED FORMS (610); designing/printing forms, posters, publications	All
56X	Tuition	NOT TRAINING RELATED (330); NOT ED SVCS RELATED (320); expenditures to reimburse other educational agencies for instruction services to student residing within the legal boundaries describe for the paying school district (used only with Function Code 1000)	CALL BUS SVCS FOR SPECIFIC ACCOUNT CODE
580	Employee Only Travel	all travel related expenses including transportation, lodging, meals, etc.	All
590	Interagency Purchased Services	NOT TUITION (56X) or TRANSPORTATION (51X); all other inter-district payment for services purchased from another school district / educational agency WITHIN the State that benefits DCSD (not intended for administration of grants)	Bus. Svcs.
591	Svcs Purchased from District/Agency within NV	NOT TUITION (56X) or TRANSPORTATION (51X); Payments to another school district within the state for services rendered	Bus. Svcs.

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Code	Category Description	Examples	Accessibility
600	SUPPLIES AND CONSUMABLES; DO NOT USE TOP LEVEL BUDGET CODE (expenditures for all supplies or equipment less than \$5,000 for a single item, including freight)		
610	General Supplies	consumables, not equipment; little or no control after purchase, little value to monitor or track location and condition (e.g. water bottles, miscellaneous office supplies)	All
611	Copy Charges	NOT FOR LEASE/RENTAL (442) OR REPAIR/MAINTENANCE (431) OF COPIERS/PRINTERS; solely for billing of copy overages and per copy billings	All
612	Supplies/Equipment	non-Information Technology supplies or equipment of higher value (non-consumables) that justify control over use, location, and condition (e.g. cameras, chairs / desks / tables, promethean bulbs, etc.)	All
613	Oil, Lube & Anti-Freeze	oil, lube & anti-freeze related to buses or white fleet (INVENTORY)	VM
614	Tires & Tubes	tires & tubes related to buses or white fleet (INVENTORY)	VM
616	Production Supplies - SNP only	SNP related stock (3100 ONLY)	Bus. Svcs. / SNP
619	VM Parts & Repairs	supplies and equipment related to buses or white fleet (INVENTORY)	VM
621	Natural Gas	gas utility services received from public or private utilities companies	Bus. Svcs.
622	Electricity	electric utility services received from public or private utilities companies	Bus. Svcs.
623	Bottled Gas	bottled gas (e.g. propane)	Bus. Svcs. / Maintenance / VM
626	Fuel - Gasoline/Diesel	gasoline and diesel; bulk or single purchase from gasoline station	VM
630	Food (SNP Program Only)	food used in school food service program (Function Code 3100)	SNP
640	Books and Periodicals	NOT TEXTBOOKS (641); general use books and periodicals (e.g. reference books, workbooks, textbook or library books binding and repairs)	All
641	Textbooks	only books and periodicals used for instructional purchases (Function Code 1000)	All
650	Supplies - IT Related (Consumables)	NOT GENERAL SUPPLIES (610); consumables, not equipment, related to Information Technology; little or no control after purchase, little value to monitor or track location and condition (e.g. printer cartridges, cables, monitor stands)	All
651	Supplies - IT Software	software licensing fees and upgrades	All
652	Supplies/Equipment - IT Related (Non-Consumables)	Information Technology supplies or equipment of higher value (non-consumables) that justify control over use, location, and condition (e.g. computers, laptops, monitors)	All
653	Web-based Programs	district-wide support programs (e.g. Transfinder, PowerSchool) or instructional programs (e.g. A+ with Function Code 1000), or site-based support programs (e.g. Black Bear), or site-based instruction programs (e.g. Math Coach Connect with Function Code 1000)	All

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Code	Category Description	Examples	Accessibility
700	PROPERTY; DO NOT USE TOP LEVEL BUDGET CODE (Categorized as a fixed assets for single item purchase greater than \$5,000, and meets "5 rules to classify equipment")		
710	Land and Land Improvements	purchase of land, air/water/mineral rights, special assessments for street, curbs, drains	Bus. Svcs.
730	Equipment	all other equipment purchases not specifically addressed in 73X	ALL
731	Machinery	equipment usually composed of complex combination of parts, excluding vehicles	Bus. Svcs. / Maintenance / VM
732	Vehicles	fleet and buses	VM
733	Furniture and Fixtures	furniture and fixtures	ALL
734	IT Related Hardware	network equipment, printers, peripherals or devices	IT
735	IT Related Software	educational or administrative software	IT
739	Playground Equipment	playground equipment	Bus. Svcs.
800	DEBT SERVICE AND MISCELLANEOUS; DO NOT USE TOP LEVEL BUDGET CODE		
810	Dues and Fees	assessments for membership in professional or other organizations (staff), all registration and entry fees (students), health/safety/occupancy permitting fees (operations)	ALL
820	Judgments Against the School District	judgments not covered by liability insurance; only amounts paid as the result of court decisions (Function 2310 Only)	Bus. Svcs.
831	Redemption of Principal		Bus. Svcs.
832	Interest		Bus. Svcs.
833	Amort of Bond Issuance		Bus. Svcs.
834	Amort of Premium and Discount		Bus. Svcs.
891	Contingency Funds	funds set aside for future events, primarily used for budgets (reference AR 608 - secondary sites)	ALL
892	Penalties and Interest	NOT DEBT RELATED (832); NOT JUDGEMENTS (820 = result of court decisions); penalties and interest (e.g. late filing fees, past due notices)	ALL
893	Indirect Costs	costs incurred for common or joint purposes; normally charged to Federal Awards by use of an indirect cost rate	Bus. Svcs.

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Code	Category Description	Examples	Accessibility
900	OTHER ITEMS; DO NOT USE TOP LEVEL BUDGET CODE		
910	Fund Transfers Out		Bus. Svcs.
920	Payment to Escrow Agents		Bus. Svcs.
921	Return of Federal Funds		Bus. Svcs.
990	Ending Fund Balance		Bus. Svcs.
995	EFB - Restricted	Restricted EFB; constrained to specific purposes and are externally enforceable (e.g. grant contract, bond covenant)	Bus. Svcs.
996	EFB - Committed	Committed EFB; constrained to specific purposes by Board of Trustees through resolution process (e.g. fiscal stabilization fund)	Bus. Svcs.
997	EFB - Designated Fund Balance	Assigned EFB; designated for specific purpose, used to appropriate existing fund balance to eliminate a projected budgetary deficit in subsequent year's budget (e.g. future capital improvements, fixed asset purchase, site discretionary carry-over)	Bus. Svcs.
998	EFB - Reserved	Non-Spendable EFB; inherently non-spendable because of their form or legally/contractually required to be maintained intact (e.g. inventories, endowment)	Bus. Svcs.
999	EFB - Unreserved	Unassigned EFB; available for any purpose and are net resources in excess of what is properly categorized in 995-998	Bus. Svcs.

SUPPLIES AND EQUIPMENT:

Supply Items:

An item should be classified as a supply if it does not meet all the stated equipment criteria below.

Equipment Items:

An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:

- 1 It retains its original shape, appearance, and character with use.
- 2 It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- 3 It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- 4 Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

TO DETERMINE IF EQUIPMENT IS CODED AS A SUPPLY (Object 600's) OR PROPERTY (Object 730's):

If the answer to **ANY** of the following is "**NO**", then the item is classified as a **supply (Object 600's)**.

- 1 Does the item last more than one year?
- 2 Is it appropriate to repair rather than replace the item?
- 3 Is the item an independent unit rather than being incorporated into another unit item?
- 4 Is the cost of tagging and inventory a small percent of the item cost?
- 5 **Does the item exceed the minimum dollar value (capitalization threshold) mandated by state or other governmental unit (with due regard for group control of some items)? The capitalization threshold for Nevada Department of Education is \$5,000.**

Note: If "YES" to **all** questions 1-5, the item should be classified as property (Object 730's).

Supplies/Equipment of higher value but below the **\$5,000 capitalization threshold** will be coded as follows:

612 Supplies/Equipment - **Non-information technology** supplies and equipment of higher value but below the capitalization threshold.

652 Supplies/Equipment - **Information Technology Related** - Items of higher value but below the capitalization threshold.

For those contemplating the different levels of control available, here is a brief summary of some suggestions:

SELECTING THE LEVEL OF CONTROL FOR SUPPLIES AND EQUIPMENT:

- 1 **Little or no control after purchase.** Items in this category are of such little value that the cost of implementing procedures to safeguard them, monitor their use, or track their location and condition are not justifiable. Such items include staplers and wastebaskets.
- 2 **Group control.** Items in this category are of little individual value but taken as a group are valuable enough to justify the cost of providing some type of control over their safety, use, location, and condition. Such items include chairs and school desks.
- 3 **Individual control.** Items in this category are of sufficient value to justify applying control measures to each individual item. Such items usually include all relatively expensive pieces of equipment, although the minimum value of such equipment may vary with the school district.

Note: How to control an item is relevant not only to equipment but also to certain stocks of supplies. For example, any large stock of supplies - such as instruction supplies, food, or custodial supplies - should be periodically counted and checked for damage, deterioration, and pilferage. Thus, the level-of-control issue applies to all tangible goods of any significant value to the school district. Additionally, some programs may dictate the level of control for items funded by the program.