



OBJECT CODES AND REQUIREMENTS

Object Code	Example	Required
4110	Adopted Textbooks	Original adoption requires board approval
4150	Adopted e-Textbooks	Original adoption requires board approval
4210	Books and other reference material	Complete list, quote or shopping cart for items to be procured
4250	e-books	Complete list, quote or shopping cart for items to be procured
4310	Materials and Supplies: custodial, instructional, medical, office, classroom, operational technology	Complete list, quote or shopping cart for items to be procured
4311	Testing materials	Complete list, quote or shopping cart for items to be procured
4340	Apple and Android Apps- one time purchase	**See "Apple App Purchasing Process"
4341	5% Technology surcharge (internal fee; used when ordering computer equipment)	
4342	Whiteglove service charge (internal fee; used when ordering charging carts with computer equipment)	
4381	Equipment maintenance & repair (use for items worth over \$500 each that go inside of existing assets)	Complete list, quote or shopping cart for items to be procured
4393	Safety/disaster supplies	Complete list, quote or shopping cart for items to be procured
4395	Food for meetings/workshops	Complete list, quote, shopping cart, or receipts for items to be procured or reimbursed **See "District Procedure for Food Purchases for Staff"
4410	New equipment \$500 - \$4,999 (unit price including tax and shipping)	Complete list, quote or shopping cart for items to be procured

Object code list requirements compiled from:

California School Accounting Manual (CSAM) 2019:

<https://www.cde.ca.gov/fg/ac/co/csamletter2019.asp>

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4450	New computers, peripherals, networking equipment \$500 - \$4,999 (unit price including tax and shipping)	Complete list, quote or shopping cart for items to be procured
4480	Replacement equipment \$500 - \$4,999 (unit price including tax and shipping)	Complete list, quote or shopping cart for items to be procured
4490	Replacement computers, peripherals, networking equipment \$500 - \$4,999 (unit price including tax and shipping)	Complete list, quote or shopping cart for items to be procured
5220	Travel / Conferences	<ul style="list-style-type: none"> • BUSD – Site, department and Administration/Superintendent approval per conference PO • Mapquest of roundtrip for mileage • Itemized invoices/receipts
5310	Dues and memberships	<ul style="list-style-type: none"> • BUSD - Requires Board approval on annual list taken to the Board every summer • Contact Ruthie DiFonzo to add memberships to upcoming list
5611	Rents and Leases (equipment; furniture for events)	Purchase Order and complete quote for rental – one time lease only. Otherwise, if recurring, a board approved contract is required.
5631	Repair and maintenance (including maintenance agreements) of sites, buildings & equipment including incidental materials and supplies (*Bid Limit is \$95,200)	<ul style="list-style-type: none"> • Contractor’s License • Subcontractor List if over \$25,000 • Certificate of Insurance • Fingerprinting Notice & Acknowledgement • Payment & performance bonds if over \$25,000

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5810-5899	Professional Services, Instructional and non-instructional services & consultants (independent contractor, either an individual, entity or firm) Instructional Consultants Sub-Agreements for Services	<ul style="list-style-type: none"> • BUSD – Instructional consultants require Board approval through Instructional Services; contact Jenny Jones • Certificate of Insurance if on District property <p>LACOE requirements:</p> <ul style="list-style-type: none"> • Invoice • Board approval or Purchase Order • Proof of event (signed log-in sheet, flyer, signed timesheet)
5820-5829	Legal Services Settlement Agreements	<ul style="list-style-type: none"> • Signed settlement agreement by both parties • Board approval in open session per Brown Act, or if approved in closed session, report of the final action taken on the case number referenced
5811	Transportation – Field Trips	Purchase Order and complete quote including dates and times for pick up, drop off addresses and number of students and staff to be transported **See “Approved Bus Vendor List” and “Transportation Procedure” on Intranet
5815	Student/Staff field trip admissions/lodging	BUSD – Site, department and Administration / Superintendent approval per conference form
5830	Advertising	<ul style="list-style-type: none"> • Copy of advertisement required • Duly signed purchase order
5840	Computer software licenses, subscriptions and consultants	BUSD - Use this object if the software is on the annual Board-approved license list; if not, use 5890 and license will be added to annual list **See “Board-Approved Software Subscriptions and Licenses” on Intranet

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5880	Other services (including admission fees for students, certification fees, pupil participation/tournament fees)	<ul style="list-style-type: none"> • Duly signed purchase order, contract OR board approval
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OTHER INFORMATION:

1. For capital expenditures over \$5,000 (including land improvement, building improvements, construction, contractors, new equipment, replacement equipment), use object code series 6xxx and contact Budget for guidance.
2. All bond-funded purchases require board approval.
3. Retention and NOC required if using object codes related to capital improvements (6xxx) and/or if bond-funded. Retention and NOC are NOT required on equipment, materials, supplies or repairs/maintenance contracts.
4. Cabling, regardless of dollar amount, is a capital expenditure and considered public works. Use object code in 6000 series and NOC if over \$5,000.
5. Pursuant to Government Code 53060, bidding and advertising requirements do not apply to professional services or advice and insurance services. The governing board may contract with and employ any persons for special services and advice in financial, economic, accounting, engineering, legal, or administrative matters. Board approval required.

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