Object Code Selection Guide

Campus Reference for Expenditure Classification

Purpose: Help campus users select the object code that most accurately describes the expenditure being charged. Object codes classify expenditures by the nature of the expense incurred, including salaries, employee benefits, supplies, services, capital outlay, and other outgo.

Based on the 2026-27 Chart of Accounts
BAM 2024 Edition Alignment

Source chart updated August 28, 2026

How to Use This Guide

Object codes classify expenditures based on the nature of the expense incurred. Select the object code that most accurately describes the salary, employee benefit, supply, service, equipment, capital asset, or other expenditure being charged, and use the most specific code available.

Use this sequence:

1. **Identify the transaction type:** Salary, employee benefit, supply/material, service/operating expense, capital outlay, or other outgo.
2. **Apply the key facts:** Who receives the payment? What is being acquired? Is the item consumable? What is its useful life? Is it a license, lease, maintenance agreement, or purchase?
3. **Apply local thresholds:** For supplies, equipment, and capital projects, use the Cerritos College thresholds shown below.
4. **Select the most specific available code:** Avoid “Other” codes when a named local object code clearly fits.
5. **Check restrictions and documentation:** Confirm grant, bond, categorical, procurement, travel, and capitalization requirements before final approval.

Authority and Classification Principle

The BAM is required for California community college district accounting and provides a uniform fund structure, revenue and expenditure classifications, and accounting procedures for consistent and comparable reporting. District expenditures are classified both by activity and by object. Object classification identifies the commodity or service obtained; activity classification identifies the purpose benefited by the expenditure.

Cerritos College uses local subsidiary object codes that roll into the BAM major object categories. The local code list in this guide comes from the 2026-27 Chart of Accounts.

Local Dollar Thresholds

Classification	Dollar range	Local application
Supplies *	$1 - $1,499	Use applicable 4000-series supply code.
Noncapital **	$1,500 - $9,999	Use applicable noncapital 6000-series code based on total project cost or per-item cost, as applicable.
Capitalized ***	$10,000 or more	Use applicable capitalized 6000-series code based on total project cost or per-item cost, as applicable.

Important: The local chart establishes these coding thresholds. The BAM also discusses district capitalization policies and the statewide equipment inventory level. Apply the Cerritos College local object codes and consult Fiscal Services when a transaction presents conflicting facts or special grant/contract requirements.

Quick Decision Guide

Employee compensation?	Use 1000 for academic positions; 2000 for classified and other nonacademic positions. Select the code based on employee group, status, assignment, stipend, overload, substitute, or overtime facts.
Employer paid benefits?	Use 3000 based on the benefit type and employee group.
Consumable or short-lived item?	Use 4000. Supplies are generally consumed, easily broken/lost, or have a useful life under one year. Apply the local $1-$1,499 supply threshold.
Service, fee, travel, lease, license, utility, or maintenance?	Use 5000. Choose a named code before using 5190 or 5890.

Land, building, library asset, equipment, or qualifying long-lived	Use 6000. Apply the local noncapital/capital thresholds and select instructional versus noninstructional and technology versus nontechnology.
Transfer, debt, student aid, or contingency?	Use 7000. Reserve/contingency codes are budget-only where noted.

Frequently Confused Choices

Supply vs. equipment: A supply is consumable, short-lived, easily broken/lost, or generally useful less than one year. Equipment has relatively permanent value and a useful life over one year. Apply local thresholds after determining the nature of the item.

Software purchase vs. software license: Use a supply code for lower-cost software purchases when treated below the capital threshold. Use 5615 for renewable software licensing. Use 6400-series equipment for a perpetual license or qualifying long-lived software asset.

Maintenance vs. improvement: Use 5630/5640 for vendor repair or maintenance that does not extend useful life or add capacity. Use 6000-series capital outlay when the work increases usefulness, capacity, efficiency, or useful life.

Consultant vs. employee: Use 5110 only for a bona fide independent contractor or consultant. If the worker is an employee, use the applicable 1000 or 2000 salary code.

Travel vs. training: Use 5210 for employee travel/conference costs, 5220 for mileage, and 5240 for training/professional development.

Instructional vs. noninstructional: Select based on the direct use or beneficiary of the expenditure, not simply the department initiating the purchase.

New vs. replacement equipment: Replacement means an identical piece-for-piece replacement due to normal use that performs the same function. A change in capacity, function, or quality is new equipment.

Campus Coding Checklist

☐ The description of the item or service is specific and supported by the quote, invoice, contract, or scope of work.

☐ The object code reflects what is being purchased or paid, not only the funding source.

☐ Instructional versus noninstructional treatment is documented.

☐ Useful life and total project/per-item cost have been evaluated.

☐ Software perpetual-license, subscription, hosting, implementation, and maintenance components have been separated when needed.

☐ New versus replacement equipment has been determined.

☐ Grant, bond, categorical, student-aid, and other restrictions have been reviewed.

☐ A named code has been used instead of an “Other” or holding code whenever possible.

Complete Cerritos College Object Code Reference

The following appendix lists every four-digit expenditure object code shown on the Objects worksheet of the 2026-27 Chart of Accounts. “Selection guidance” is a practical campus-use summary and does not replace the BAM, district policy, grant terms, procurement review, or Fiscal Services direction.

1000 Academic Salaries

Use for salaries of employees in academic positions requiring minimum qualifications established for academic service. Assignment and employment status determine the subsidiary category.

Object	Object Description	Object	
1110	Acad Sal FT	**1321**	Acad Coach Stipend
1140	Acad Sal Sabbatical Leave	**1398**	Acad PT Sal Holding
1141	Acad Sal Sabbatical Leave - Backfill	**1399**	CDC Overtime
1160	Acad Sal OL	**1412**	Pres/Supt
1210	Academic Release Time	**1413**	Vice Pres/Assist Supt
1212	Non-Instructional Salaries - Full-Time	**1416**	P/T Acad Non-Instructional
1216	Acad FT Union Release Time	**1422**	Executive Dean Sal
1232	Coordinator's Sal	**1423**	Dean's Sal
1240	Counselor Sabbatical Leave	**1425**	Director's Sal
1241	Counselor Sabbatical Leave - Backfill	**1426**	Asst Director
1291	Librarians FT	**1427**	Psychologist FT
1292	Counselors FT	**1428**	Academic Manager
1296	Counselors Release Time	**1490**	Counselors-Stipends
1311	Acad Hourly PT	**1491**	Librarians OL
1312	Acad Summer Hrly	**1492**	Counselors OL
1313	Acad Apprenticeship Hourly	**1493**	Librarians PT Hrly
1314	Acad Sub Hrly	**1494**	Counselors PT Hrly
1315	CDC Teacher- Hrly	**1495**	Librarian - Sub
1316	PT Acad Union Release Time	**1496**	Counselors - Sub
1317	CDC Teacher/Lead Teacher	**1497**	Librarian - Stipends
1318	CDC Instructional Associate	**1996**	Acad Sal Holding
1319	CDC Sub Hrly	**1997**	Acad Sal Contra Acct
1320	Acad Stipend Pay	**1998**	Acad Sal Holding

2000 Classified and Other Nonacademic Salaries

Use for classified and other nonacademic employee salaries, including regular, temporary, student, substitute, stipend, and overtime categories as locally defined.

	Object Description	Object	
2111	Administrators	**2311**	Non-Instr Temp - Student Hrly
2113	Confidential	**2312**	Non-Instr Temp - Adult Hrly
2117	CDC Food Services Specialist	**2313**	Non-Instr Sub Hrly
2191	Clrcal, Secrtrl, & Tech	**2320**	Class Stipend Pay
2192	Maint Staff	**2390**	Non-Instr Hrly-Civic Ctr
2193	Custodian Staff	**2398**	Board of Trustees
2194	Grounds Staff	**2399**	Overtime - Non-Instr Temp - Adult Hrly
2197	Transportation	**2411**	Instr Aides Temp PT - Student Aides
2198	Non-Inst Reg Classified Hrly (RCH)	**2412**	Instr Aides Temp PT - Adult Aides
2199	Classified Overtime	**2421**	Classified Coach Stipend
2211	Instr Aides Reg Classified FT	**2499**	Overtime - Instr Aides Temp PT - Adult Aides
2298	Instr Aides Reg Classified Hrly (RCH)	**2988**	Class Sal Contra Acct
2299	Instr Aide Overtime	**2998**	Class Sal Holding

3000 Employee Benefits

Use for the employer share of retirement, payroll taxes, health and welfare, unemployment, workers compensation, alternative retirement, and other benefits.

Object	Object Description	Object	
3100	STRS, Acad & Oth	**3498**	H/W Benefits-Bus Serv
3111	STRS, Acad & Oth	**3511**	SUI, Acad & Oth
3112	STRS, Instr Aid	**3512**	SUI, Instr Aid
3120	STRS, Class & Oth	**3519**	SUI, Acad & Oth Holding
3130	STRS, Oth Acad	**3520**	SUI, Class & Oth
3211	PERS, Acad & Oth	**3529**	SUI, Class & Oth Holding
3212	PERS, Instr Aid	**3531**	SUI, Oth Acad
3220	PERS, Class & Oth	**3611**	W/C, Acad & Oth
3230	PERS, Oth Acad	**3612**	W/C, Instr Aid
3251	PERS, Acad & Oth	**3620**	W/C, Class & Oth
3252	PERS, Inst Aid	**3630**	W/C, Oth Acad
3260	PERS, Class & Oth	**3697**	W/C Holding Account
3270	PERS, Oth Acad	**3698**	W/C Contra Acct
3311	OASDHI, Acad & Oth	**3699**	W/C Premium Pay Acct
3312	OASDHI, Instr Aid	**3700**	Compensated Absences
3320	OASDHI, Class & Oth	**3711**	CASH in Lieu of Ben-Acad & Oth
3330	OASDHI, Oth Acad	**3712**	CASH in Lieu of Ben-Instr Aid
3351	M/C, Acad & Oth	**3720**	CASH in Lieu of Ben-Class &Oth
3352	M/C, Instr Aid	**3730**	CASH in Lieu of Ben-Oth Acad
3360	M/C, Class & Oth	**3811**	ARP, Acad & Oth
3370	M/C, Oth Cert	**3812**	ARP, Instr Aid
3411	H/W, Acad & Oth	**3820**	ARP, Class & Oth
3412	H/W, Instr Aid	**3830**	ARP, Oth Acad
3419	H/W, Acad & Oth-Holding	**3898**	ARP, Benefit Holding Acct
3420	H/W, Class & Oth	**3900**	Oth Benefits
3429	H/W, Class & Oth-Holding	**3910**	Retirees, Acad
3430	H/W, Oth Acad	**3920**	Retirees, Class & Conf
3431	H/W Educ Admin-Unspecified	**3930**	Retirees, Manager
3439	H/W Oth-Unspecif Trans Out	**3998**	Empl Benefits Holding

4000 Supplies and Materials

Use for instructional and noninstructional consumable or short-lived items, including freight, tax, and handling. Apply the local supply threshold.

Object	Object Description	Object	Object Description
4100	Textbooks	**4510**	Stores
4200	Books, Magazines and Periodicals	**4550***	Non-Instructional Supplies
4320*	Instructional Direct Supplies	**4590**	Other Non_Instructional Support
4325	Lab Materials	**4610**	Fuel
4330	Periodicals	**4630**	Tires
4370	Commencement	**4640**	Tools
4390	Other	**4690**	Other
4420	Instructional Media Supplies & Materials (Division and Departments)	**4998**	Supplies & Material Holding (Fiscal Services Use Only)

5000 Other Operating Expenses and Services

Use for services, leases, rents, travel, utilities, insurance, licenses, maintenance, fees, and other operating expenses.

Object	Object Description	Object	Object Description
5110	Personal and Consulting Services	**5640**	Repairs and Maintenance Non-Instructional
5120	Lecturers	**5710**	Audit
5130	Doctors	**5720**	Election
5190	Other Operating Expenses & Services	**5730**	Legal Fees and Costs
5210	Travel and Conference Expense (Only For Employees Travel)	**5790**	Advertising (Legal Ads for Bids)
5220	Mileage	**5810**	Contracted Services
5240	Training / Professional Development	**5811**	Abatements-Senior Housing Project
5230	Recruitment Travel Expenses	**5812**	Contracted Services-Labor Compliance
5310	Dues and Memberships	**5820**	County Contracts
5410	Insurance	**5830**	Advertising / Marketing
5420	Self Insurance Claims (Self Insurance Fund Only)	**5840**	Computer/Tech Related Service
5510	Natural Gas	**5850**	Postage Costs
5515	Fuel	**5860**	Finger Printing
5520	Electricity	**5870**	Damages Claims and Losses
5530	Water	**5880**	Bank Service Charges
5540	Telephone	**5881**	Credit Card Membership/Annual Fees
5545	Waste Disposal	**5882**	Recording/Filing Fees
5550	Laundry and Dry Cleaning	**5883**	Interest Expense (Current Loans)
5610	Rents and Leases (Buildings, Facilities, Equipment, Etc.)	**5889**	Miscellaneous Fees
5615	Software Licensing	**5890**	Other
5630	Repairs and Maintenance Instructional	**5998**	Operating Expenses Holding (Fiscal Services Use Only)

6000 Capital Outlay

Use for land, site improvements, buildings, library assets, equipment, and other qualifying long-lived assets. Apply local noncapital and capital thresholds.

Object	Object Description	Object	Object Description
6110	Sites (Purchase of land and incidental expenses of site acquisitions)	**6421 *** **	Capitalized Technology Equipment - Non Instructional
**6120 ** **	Non Capitalized Site Improvements (Costs of developing new sites or improving existing sites)	**6430 *** **	Capitalized LP Equipment - Instructional
6130 * **	Capitalized Site Improvements (Costs of developing new sites or improving existing sites)	**6435 *** **	Capitalized LP Equipment - Non Instructional
**6210 ** **	Non-Capitalized Build Additions (Costs of construction or purchase of new buildings, additions to existing buildings)	**6450 ** **	Non-Capitalized Equipment - Instructional
6220 * **	Capitalize Building Additions (Costs of construction or purchase of new buildings, additions to existing buildings)	**6451 ** **	Non-Capitalized Technology Equipment - Instructional
6230	Architect Fee	**6460 ** **	Non-Capitalized Equipment - Non Instructional
**6270 ** **	Non-Capitalized Lease Purchase - Buildings & Materials	**6461 ** **	Non-Capitalized Technolgy Equipment - Non Instructional
6280 * **	Capitalized Lease Purchase - Buildings & Materials	**6470 ** **	Non-Capitalized LP Equipment - Instructional
6310	Software/Films/Non-Print Media	**6475 ** **	Non-Capitalized LP Equipment - Non-Instructional
6320	Books, (College Library)	**6510 *** **	Capitalized Equipment Replacement- Instructional (SEE NOTE BELOW)
6321	Periodicals & Magazines (College Library)	**6520 *** **	Capitalized Equipment Replacement- Non Instructional (SEE NOTE BELOW)
6410 * **	Capitalized Equipment - Instructional	**6550 ** **	Non-Capitalized Equipment Replacement - Instructional (SEE NOTE BELOW)
6411 * **	Capitalized Technology Equipment - Instructional	**6560 ** **	Non-Capitalized Equipment Replacement - Non-Instructional (SEE NOTE BELOW)
6420 * **	Capitalized Equipment - Non Instructional	**6998**	Capital Outlay Holding (Fiscal Services Use Only)

7000 Other Outgo

Use for debt service, transfers, direct student aid, other payments to/for students, and budget contingencies.

Object	Object Description	Object	
7110	Debt Reduction	**7510**	Student Aid (Grants, Fellowships, Scholarship, etc.)
7120	Debt Interest and Other Service Charges	**7520**	Student Services Rendered
7140	Bond Interest Other Charges	**7530**	Other Payments to or for Students
7190	LT Debt Pmts-unspecif-Trans Out	**7610**	Payments to or for Students (Non-Cash Assistance) such as bus tickets, auto repair, child care vouchers
7200	Intra-fund Transfers Out	**7620**	Payments to or for Students (Student Aid)
7300	Inter-fund Transfers Out	**7630**	Payments to or for Students (Non-Cash Assistance) such as bookstore vouchers
7310	Other Transfers Out	**7910**	Adjunct Faculty Compensation
7400	Other Transfers	**7900**	Reserve of Contingencies

Source Notes and Governance

Primary Sources

1. California Community Colleges Chancellor's Office, Budgeting and Accounting Manual, 2024 Edition. Relevant portions include Chapter 1 (authority and classification concepts) and Chapter 4 (classification of expenditures by object).

2. Cerritos Community College, 2026-27 Chart of Accounts, Objects worksheet, updated August 28, 2026.

Interpretation and Escalation

This guide is a campus reference. It aligns BAM major categories with the local object codes available in the Cerritos College chart. When transaction facts are unusual, documentation is incomplete, or multiple codes appear reasonable, contact Fiscal Services before the requisition, purchase order, payment request, journal entry, or budget transfer is finalized.

Examples that should be escalated include bundled technology agreements, software implementation arrangements, construction-related professional services, leases or subscription-based information technology arrangements, mixed supply/equipment purchases, grant-funded equipment with special thresholds, improvements versus repairs, and payments to individuals where worker classification is unclear.

Maintenance of This Guide

Review and update this guide whenever the BAM, district capitalization policy, chart of accounts, procurement requirements, grant terms, or related procedures change. The chart-of-accounts effective date should remain visible on the cover so campus users can verify that they are using the current code list.