



Cañada College • College of San Mateo • Skyline College

Bulking Procedure for Fixed Asset(s)

What is the Bulking Process?

To meet **Governmental Accounting Standards Board (GASB)** requirements, the District began the bulking process approximately two years ago. The bulking process consists of purchases of furniture, fixtures, equipment, etc., which should be capitalized, depreciated and inventoried. Bulk purchases are defined as the purchase of more than one item regardless of the unit cost (including tax, installation, shipping, etc.), and the total purchase is greater than \$5,000. The bulking method does **NOT** apply to federal or state funds (fund #'s that begin with 30xxx (Federal) and 31xxx (State)). The bulking method also does **NOT** apply to funds beginning with 10xxx or other funds beginning with 3xxxx.

*****NOTE:** All inventoried items are fixed assets and must be assigned an asset tag number by General Services. Asset tags for bulk purchases are retained by General Services at the District Office

- **Bulking is ONLY required if all of the following are met:**
 1. The total amount of the requisition/purchase order **exceeds \$5,000**;
 2. The **Fund 4 Code** is used; and
 3. Any of the following **Fixed Asset Account Codes** are used:
 - a. 6450 (Inventoried Equipment)
 - b. 6459 (Computer Software)
 - c. 6459N (Computer Software Non-Taxable)
 - d. 6470 (Furniture/Fixtures)

***** All fixed asset account codes must never be combined with non-fixed asset account codes*****

Bulking Regulations:

- Bulk purchases of furniture, fixtures, and equipment exceeding \$5,000 should be capitalized, and depreciated. These purchases must be inventoried every three fiscal years and cannot be split into separate purchases.
- Bulk purchases cannot be combined with ANY other fund other than fund 4. Also, bulk purchases cannot be combined with any other account numbers other than the fixed asset account codes: 6450, 6459/6459N, & 6470.

Bulking Guidelines:

- When creating a bulking purchase, the requisition/PO should indicate the asset location as follows:
 - College/Site (CAÑ / CSM / SKY / DO), Building #, Room #, Department and Requestor’s Name
 - E.g.: CSM B7-102, Facilities Maint. Center, Linda Liu
- Changes cannot be made once the requisition is approved at the college level. If you need assistance, please reach out to General Services prior to processing the requisition for approval.

Requisition Guidelines:

When creating bulking requisitions, **use commodity code: “BULKING” and the item description will default to: “Bulking Purchase of Fixed Assets” followed by Unit of measure (U/M): BLK and add your item description in the item text. Click “RELATED”, select item text and select “Copy Commodity Text” and fill out the following: (except Asset tag#)**

Asset Tag#:	
Location:	
Department:	
Requested by:	

Purchase of:	

The following are key considerations to determine how to enter the requisition:

1. If all taxable items will **NOT exceed \$5,000 per unit cost and will reside within the same asset location:**
 - a. All taxable items should be placed on **ONE** single line item and indicated as **Quantity 1**, and each of the items described individually in the item text.
 - b. All non-taxable items (such as shipping, installation, labor, warranty, etc.) should be placed on a separate line item.
 - c. ***** Refer to Scenario #1**
2. If all taxable items will **exceed \$5,000 per unit cost and will reside within the same asset location:**
 - a. All taxable items should be placed on **ONE** single line item per item description, and the **Total Quantity** indicated and described in the item text.
 - b. All non-taxable items (such as shipping, installation, labor, warranty, etc.) should be placed on a separate line item.
 - c. ***** Refer to Scenario #2**
3. If all taxable items will **NOT exceed \$5,000 per unit cost and will reside in MORE THAN ONE asset location:**
 - a. All taxable items should be placed in as many line items as asset locations. Each location should have its own line item and indicated as **Quantity 1**, and described individually in the item text.
 - b. All non-taxable items (such as shipping, installation, labor, warranty, etc.) should be placed on a separate line item.
 - c. ***** Refer to Scenario #3**

Scenario#1

Requestor's Name: Debborah McCarthy
 Organization: 1038 - Information Technology Svcs

Requisition: R2402757
 Page: 1

Ship To: Miriam Grande
 1700 West Hillsdale Blvd.
 Building: 34
 San Mateo CA 94402

Phone: 650 358-6833 Ext:

Date Required: 04/11/2024

Vendor: 421617340 - One Diversified, LLC (Form 91 date: 01/09/2023)

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
1	BULKING	1.00	BLK	12,651.44 =	12,651.44
	Bulking Purchase of Fixed Assets: FMC Conf.			Discount:	0.00
				Tax	1,186.07
				Additional Amount:	0.00
				Item Total:	13,837.51

Line item #1:

- Use the "Bulking" code in commodity and U/M defaults to BLK.
- All items are under 5k, but the total overall PO is over 5k (including shipping).
- All items will reside within the same asset location. Therefore, bulk everything into one single line item and itemized.
- Add all taxable items in one single line item, qty 1, and sum all taxable items and add it in unit cost.
- Make sure to include your College sales tax rate.

FMC Conf Room Bundle Includes:
 QB55B 55" LED Display 2 @ \$693.91 ea
 LSTU Large Fixed thinstall universal 2 @ \$140.66 ea
 PAC526FBP4 In-Wall Lrg W/ Outlets 1 @ 464.18
 H735-BG AV Credenza 4U 1 @ \$1293.91
 8D8L1A#ABA Poly Studio X52 Video Bar 1 @ \$3704.18
 C-HMHM-3 HDMI Cable 1 @ \$9.05
 C-HMHM-10 HDMI 1 @ \$13.58
 C-HMHM-15 HDMI 1 @ \$16.81
 C-HMHM-25 HDMI 1 @ \$23.92
 HD-TX-101-C-E DM Lite 1 @ \$207.06
 HD-RX-101-C-E DM Lite 1 @ \$207.06
 RMC4 4-Series Control Sys 1 @ \$625.72
 TS-770-B-S 7" Tabletop Touch Screen 1 @ \$1413.41
 HD-PS622 HDR Presentation Sys 1 @ \$3003.42

 Asset Tag #
 Asset Tag Location: CAN, B7 FMC Conf Room

Grand total

Itemized

Asset Location

- Itemized all items in item text
- In item text add:
 - Asset Tag#:
 - Location: (College - Bldg# - Rm#, - Department & Requestor's name)
 E.g.: CSM-B10-405, BO, Martinez, S.
- Asset tag#s are assigned by Purchasing

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
2	SHIP	1.00	EA	145.00 =	145.00
	Shipping/Delivery (Non-Taxable)			Discount:	0.00
				Tax	0.00
				Additional Amount:	0.00
				Item Total:	145.00

Line item #2:

- Add all non-taxable items into one single line item

Seq	Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	44102	1149	6450	711000		100.0	12,796.44	0.00	1,186.07	0.00	13,982.51

RE: QUOTE# QUO-87027-X1Q5V8-1, DATED 1/5/2024
 PER ONE DIVERSIFIED /
 UC CONTRACT #2019.001433, VALID
 THROUGH AUGUST 27, 2024. CONTRACT BASED ON
 PRODUCTS, SERVICES AND PRICING FROM
 PURCHASING AGREEMENT, WITH A TERM OF
 AUG. 28, 2019 THROUGH AUG. 27, 2024.

Requested by John Winchester
 for FMC Conference Room, B7
 Canada
 Point of Contact: John Winchester

Total Requisition: 13,982.51

Scenario #2

Requestor's Name: Ty Hickey
 Organization: 10394 - Aux Svcs Operations-CSM
 Ship To: College of San Mateo
 Athletic Center
 Building: 05 Room: 131-A
 San Mateo CA 94402

Requisition: R2402759
 Page: 1

Phone: - Ext:
 Date Required: 04/11/2024

Line item #1: 5 same units over 5k.
 Use the "Bulking" code in commodity and U/M defaults to BLK. Each unit cost is over 5k. Therefore, add the 5 units on one single line item and specify qty 5 and add item description

Vendor: 841344433 - Advanced Healthstyles Fitness Equipment, Inc. (Form 91 date: 01/01/2023)

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
1	BULKING Integrity D Treadmill with SE3HD Console	5.00	BLK	8,997.95 =	44,989.75
				Discount:	0.00
				Tax:	4,217.79
				Additional Amount:	0.00
				Item Total:	49,207.54

In item text add:
 Asset Tag#: Location: (College - Bldg# - Rm#, - Department & Requetor's name)
 E.g.: CSM-B7-102, Facilities Main Center, Linda Liu
 Asset tag# are assigned by Purchasing

Asset tag#: 031127, 031128, 031129, 031130, 031131

Location: B5, Rm 153 - CSM Athletic Center
 Point of contact: Grey Sanders on

Item Level Accounting Distributions:

Seq	Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	40007	10394	6450	699006		100.0	44,989.75	0.00	4,217.79	0.00	49,207.54

Line item #2: Follow the same steps as line item #1

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
2	BULKING Aspire Treadmill with SL Console	4.00	BLK	5,965.40 =	23,861.60
				Discount:	0.00
				Tax:	2,237.03
				Additional Amount:	0.00
				Item Total:	26,098.63

Asset Tag#: 031132, 031133, 031134, 031135

Location: B5, Rm 153 - CSM Athletic Center
 Item Level Accounting Distributions:

Seq	Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	40007	10394	6450	699006		100.0	23,861.60	0.00	2,237.03	0.00	26,098.63

Line item #3: Unit price is less than \$5k, but after taxes is over \$5k.

Every unit cost over 5K should have its own line item.

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
3	BULKING Hammer Strength Plate Loaded Belt Squat	1.00	BLK	4,578.40 =	4,578.40
				Discount:	0.00
				Tax:	429.23
				Additional Amount:	0.00
				Item Total:	5,007.63

Asset Tag#: 031136

Location: B5, Rm 153 - CSM Athletic Center
 Item Level Accounting Distributions:

Seq	Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	40007	10394	6450	699006		100.0	4,578.40	0.00	429.23	0.00	5,007.63

5k after taxes

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
4	BULKING Fitness Equipment	1.00	BLK	20,001.44 =	20,001.44
				Discount:	0.00
				Tax:	1,875.14
				Additional Amount:	0.00
				Item Total:	21,876.58

Grand total

Line item #4: All units under 5k are bulked into one single line item, and specify as qty 1.
 • Sum all items and add the grand total in unit price.
 • Itemized all units in item text

- HD Elite Power/ Multi Rack Base Platform
 Qty 2 - Unit price \$618.80 = \$1,237.60
 - HD Elite Standard Storage (Stand Alone)-
 Qty 2 - Unit price \$665.60 x 2 = \$1,331.20

Itemized in item text

Requestor's Name: Ty Hickey
 Organization: 10394 - Aux Svcs Operations-CSM
 Ship To: College of San Mateo
 Athletic Center
 Building: 05 Room: 131-A
 San Mateo CA 94402

Requisition: R2402759
 Page: 2

Phone: - Ext:
 Date Required: 04/11/2024

Vendor: 841344433 - Advanced Healthstyles Fitness Equipment, Inc. (Form 91 date: 01/01/2023)

- Free Weight Accessories
 Qty 96 - Unit price \$181.59 = \$17,432.64
 Total = \$20,001.44

Itemized grand total

Asset Tag#: 031137

Location: B5, Rm 153 - CSM Athletic Center
 Item Level Accounting Distributions:

Seq	Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	40007	10394	6450	699006		100.0	20,001.44	0.00	1,875.14	0.00	21,876.58

Line item #5: Unit cost is under 5k including taxes, and after shipping, etc (indicated in item #6), it is over 5k.
 (unit price- \$4,522.86 + taxes + shipping, etc = 5k)

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
5	BULKING Impact Suppression Platform 6x8	2.00	BLK	4,522.86 =	9,045.72
				Discount:	0.00
				Tax:	848.04
				Additional Amount:	0.00
				Item Total:	9,893.76

Asset Tag#: 031138 & 031139

Location: B5, Rm 153 - CSM Athletic Center
 Item Level Accounting Distributions:

Seq	Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	40007	10394	6450	699006		100.0	9,045.72	0.00	848.04	0.00	9,893.76

Line item #6: Add all non-taxable items into one single line item.

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
6	Warranty, Installation & Shipping	1.00	EA	5,798.65 =	5,798.65
				Discount:	0.00
				Tax:	0.00
				Additional Amount:	0.00
				Item Total:	5,798.65

Asset Tag#: 031138 & 031139

Location: B5, Rm 153 - CSM Athletic Center
 Item Level Accounting Distributions:

Seq	Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	40007	10394	6450	699006		100.0	5,798.65	0.00	0.00	0.00	5,798.65

Assign to the 22-23 budget
 Equipment for the KAD division and COMFIT
 Equipment location; Building 5, Rooms 153
 P&S Sourcewell Contract 081120-LFF

Total Requisition: 117,882.79

Scenario #3

Requestor's Name: Deborah McCarthy
 Organization: 1038 - Information Technology Svcs
 Ship To: Miriam Grande
 1700 West Hillsdale Blvd.
 Building: 34
 San Mateo CA 94402

Requisition: R2402158
 Page: 1
 Phone: 650 358-6833 Ext:
 Date Required: 02/13/2024

Vendor: 363310735 - CDW LLC (Form 91 date: 01/01/2023)

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
1	BULKING 3099156 APC SMART-UPS TOWER -CSM	1.00	BLK	1,787.18 =	1,787.18
				Discount:	0.00
				Tax:	172.02
				Additional Amount:	0.00
				Item Total:	1,959.20

Includes:
 5907784 Network Mgmt Card 1 @ \$323.02
 3099156 Rack Tower LCD 1 @ \$1464.15

 Asset Tag #: 031166
 Asset Tag Location: CSM, B7-102
 Facilities Maint. Center

- Use the "Bulking" code in commodity and U/M defaults to BLK.
- Each item is under 5k, but the overall purchase is over 5k (including shipping, warranty, etc) as indented line item #4.
- Different items will reside in three different asset locations; therefore, each location should have its own line item.
- Add all taxable items on one single line item per location, and sum all items into the unit price.

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
2	BULKING APC SMART-UPS TOWER BUNDLE -CAN	1.00	BLK	1,787.18 =	1,787.18
				Discount:	0.00
				Tax:	167.55
				Additional Amount:	0.00
				Item Total:	1,954.73

Includes:
 5907784 Network Mgmt Card 1 @ \$323.02
 3099156 Rack Tower LCD 1 @ \$1464.16

 Asset Tag #: 031167
 Asset Tag Location: CAN, B7-119
 Facilities Maint. Center

Location #1

Location #2

- Line items #1, 2 & 3:
- Itemized all items in item text
 - In item text add:
 - Asset Tag#:
 - Location: (College - Bldg# - Rm#, - Department & Requestor's name)
E.g.: CSM-B10-405, BO, Martinez, S.
- Asset tag#s are assigned by Purchasing

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
3	BULKING APC SMART-UPS TOWER BUNDLE -SKY	1.00	BLK	1,787.18 =	1,787.18
				Discount:	0.00
				Tax:	176.48
				Additional Amount:	0.00
				Item Total:	1,963.66

Includes:
 5907784 Network Mgmt Card 1 @ \$323.02
 3099156 Rack Tower LCD 1 @ \$1464.16

 Asset Tag #: 031168
 Asset Tag Location: SKY, B21-114
 Facilities Maint. Center

Location #3

- Line item #4:
- Add all non-taxable items into one single line item

Item	Commodity Description	Qty	U/M	Unit Price	Extended Price
4	1381231 Elec Service Pack -Ext Warranty = 3 Yr	1.00	EA	921.72 =	921.72
				Discount:	0.00
				Tax:	0.00
				Additional Amount:	0.00
				Item Total:	921.81

Non-taxable

Seq Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution

Requestor's Name: Deborah McCarthy
 Organization: 1038 - Information Technology Svcs
 Ship To: Miriam Grande
 1700 West Hillsdale Blvd.
 Building: 34
 San Mateo CA 94402

Requisition: R2402158
 Page: 2
 Phone: 650 358-6833 Ext:
 Date Required: 02/13/2024

Vendor: 363310735 - CDW LLC (Form 91 date: 01/01/2023)

Seq Fund	Orgn	Acct	Prog	Actv	%	Distribution Amount	Discount Amount	Tax Amount	Additional Amount	Total Distribution
1	44102	1149	6450	711000	100.0	6,283.35	0.00	516.05	0.00	6,799.40

RE: QUOTE#1CD3GDZ DATED 1/17/2024
 PRICING PER UC FOUNDATION FOR CALIFORNIA COMMUNITY COLLEGES AGREEMENT NO. 00004442 WITH CDW-G; AGREEMENT VALID THROUGH MAY 25, 2024.

REQUESTED BY STEPHEN RICHERT
 FOR FACILITIES MAINTENANCE CENTERS
 CSM B7-102
 CAN B7-119
 SKY B21-114
 POINT OF CONTACT: JOHN DOCTOR

Total Requisition: 6,799.40