

# Chart of Accounts

Code	Description	Fiscal Year: 2008
Object		
Supplies		
610	<b>SUPPLIES</b> All supply items which cannot be properly classified as technology supplies, computer software, energy, food usage, textbooks or books and periodicals, as defined in objects 611, 612, 620, 630, 641 and 642. This would include office supplies, paper, cleaning supplies, etc. Also, printing cost, when the supplies are a major part of the expense, would be recorded here.	
611	<b>Supplies - Technology Related</b> Technology related supplies including supplies that are typically used in conjunction with technology related hardware or software.	
612	<b>COMPUTER SOFTWARE</b> Expenditures for the purchase of computer software which has already been developed. Contracted services for developing software would be recorded in object 300.	
615	<b>EXPENDABLE EQUIPMENT</b> Items purchased with federal program funds with a per-unit cost of less than \$5000 or items purchased with state program funds with a per-unit cost of less than \$1000, which might otherwise be classified as "equipment" rather than "supplies". Examples:calculators, chairs, tables,projectors,video-cassette recorders,etc. An inventory of these items should be maintained for control purposes.	
616	<b>EXPENDABLE COMPUTER EQUIPMENT</b> Items purchased with federal program funds with a per-unit cost of less than \$5000 or items purchased with state program funds with a per-unit cost of less than \$1000, which might otherwise be classified as "equipment" rather than "supplies." Examples: Printers, Disk Drives, etc..	
620	<b>ENERGY</b> Expenditures for energy, including electricity, gas, oil, coal, gasoline, diesel fuel, and other services from public or private utilities.	
630	<b>PURCHASED FOOD</b> Food purchased for use in the School Nutrition Program.	
635	<b>FOOD ACQUISITIONS - USDA</b> The value of donated commodities received from the USDA.	
641	<b>TEXTBOOKS</b> Expenditures for the purchase of textbooks and workbooks used in the classroom. The cost of binding and repairing textbooks is reported here also.	
642	<b>BOOKS (OTHER THAN TEXTBOOKS) AND PERIODICALS</b> Expenditures for the purchase of all books and periodicals (other than textbooks) available for general use, including reference books. The cost of binding and repairing reference books in the Media Center is reported here.	