411 Supplies \& Materials -construction paper, crayons, pencils and pencil sharpeners, workbooks, expendable tools used in garage \& school food service, periodicals, newspapers, audiovisual supplies (such as bulb for projector), CD player, headphones, bulletin board, furniture \& equipment with a per item cost below \$1000.00 (before taxes)

418 Comuter Software \& Supplies - Include items expended for computer programs, disks, annual renewable license codes, maintenance fees for computer software, computer cables.

461 Furniture \& Equipment - Inventoried - Use only if cost per item is over \$1,000 and below \$5,000 (before tax). This is for initial, additional \& replacement costs of equipment for both instructional \& support areas. You will keep a inventory of all items coded to 461 (with location at school listed on inventory)

462 Computer Equipment - Inventoried -Use only if cost per item is between $\mathbf{\$ 1 , 0 0 0} \mathbf{- \$ 5 , 0 0 0}$ This is for computer hardware and you will also keep a inventory of all items coded to 462.

541 Purchase of Furniture \& Equip capitalized - use only if item cost more than $\mathbf{\$ 5 , 0 0 0}$ Include expenditures for the initial, additional, \& replacement items of equipment such as furniture \& machinery; including lease/purchase. This is for both instructional \& support areas. You will also keep a current inventory listing.

542
Purchase of Computer Hardware - Capitalized - use only if item cost more than $\mathbf{\$ 5 , 0 0 0}$ Items such as computer hardware like micrecomputers, printers, file servers, equipment required for infrastructure/connectivity, etc; including lease/purchase. You will also keep a current inventory listing.

