

6300 Supplies and Materials

This major classification includes all expenditures/expenses for supplies and materials.

- R 6311 Gasoline and Other Fuels for Vehicles (Including Buses)*
This code is used to classify expenditures/expenses for gasoline, motor oil and other fuels required for operating vehicles.
- 6315 Furniture Supplies for Maintenance or Operation*
This code is used to classify expenditures for supplies and materials necessary for maintenance of furniture. For PEIMS reporting, this account is converted to account code 6319.
- 6316 Janitor Supplies for Maintenance or Operation*
This code is used to classify expenditures for all types of janitorial or custodian supplies to maintain and operate physical facilities. For PEIMS reporting, this account is converted to account code 6319.
- 6317 Building Supplies for Maintenance or Operation*
This code is used to classify expenditures for supplies and materials for minor repairs and upkeep by maintenance staff. For PEIMS reporting, this account is converted to account code 6319.
- 6318 Grounds Supplies for Maintenance or Operation*
This code is used to classify expenditures for supplies and materials necessary for the maintenance and operations of grounds. For PEIMS reporting, this account is converted to account code 6319.
- R 6319 Other Supplies for Maintenance or Operation*
This code is used to classify expenditures/expenses for supplies and materials necessary for maintenance and/or operations not detailed above.
- R 6321 Textbooks*
This code is used to classify expenditures/expenses for textbooks purchased by the school district and furnished free to students, certain classes or grades.
- 6325 Software LCD ROM*
This code is used to classify expenditures for software programs & CD Rom (books, learning games and software). For PEIMS reporting, this account is converted to account code 6329.
- Interactive Software
 - Online Software
 - Online Site License
 - Online Subscription
- 6328 Library Books & Media*
This code is used to classify expenditures for books and film that do not meet the capitalization criteria of the school and have a per unit value of less than \$5,000 and/or a useful life of one year or less. For PEIMS reporting, this account is converted to account code 6329.
- R 6329 Other Reading Materials*
This code is used to classify all expenditures/expenses for magazine subscriptions and newspaper subscriptions that are placed in classrooms, offices, or libraries whether in

print or electronic format. Also included are reference books and other reading materials placed in a classroom or office that are not cataloged and controlled by the library.

Object 6329 Expenditures to INCLUDE:	Object 6329 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Sheet music • Coloring, duplicating book (if making copies for use) • Test booklets (if making copies for use) • Magazine and newspaper subscriptions • Reference books (not cataloged by the library) 	<ul style="list-style-type: none"> • Consumable teaching and office items such as paper, pencils, forms, postage, etc. (Object 6399) • Workbooks, coloring books or test booklets - If consumable (Object 6399) • Posters (Object 6399) • Puzzles (Object 6399)

R.6339

Testing Materials

This code is used to classify expenditures/expenses for testing materials including test booklets and study materials related to those tests.

R.6341

Food – FUND 240 & 242 ONLY

This code is used to classify expenditures/expenses for food, including related costs such as transportation, handling, processing, etc.

R.6342

Non-Food – FUND 240 & 242 ONLY

This code is used to classify expenditures/expenses for non-food items such as napkins, straws, brooms, etc.

R.6343

Items for Sale

This code is used to classify expenditures/expenses for such items as soft drinks, food, or other goods to be sold through vending machines, school stores, etc., not related to the regular food service program.

R.6344

USDA Donated Commodities – FUND 240 & 242 ONLY

This code is used to classify the costs of commodities. The portion of expenditures/expenses attributed to the USDA value of commodities in this account should agree with the revenue realized in account 5923, USDA commodities for school districts that utilize the General Fund or Special Revenue Fund.

- Purchased products for which you receive no USDA commodity equivalent. An example of products that a school would purchase commercially but would not receive as a USDA commodity would be condiments such as catsup and mustard. It is suggested that you base the inventory value for such items on the net purchase price for that item.
- USDA commodity products for which you purchase no commercial equivalent. Examples of USDA commodities that schools receive but usually do not purchase commercially include pouched salmon, frozen diced chicken and prune puree. TDHS will continue to provide you with the value of USDA commodities, which is based on the actual cost per pound.
- Products that you purchase as well as receive as commodities. Canned fruits and vegetables are examples of such products. You may base the value of these products on the net cost to purchase such products, on the commodity value

provided by TDHS, or you could also use an average of weighted average of the two values.

6348 *Food Supplies – Locally Defined – FUND 240 & 242 ONLY*
 This code is used to classify miscellaneous food service supplies not specifically defined elsewhere. For PEIMS reporting, this account is converted to account code 6349.

R 6349 *Food Service Supplies – FUND 240 & 242 ONLY*
 This code is used to classify miscellaneous food service supplies not specifically defined elsewhere.

6396 *Office Supplies*
 This code is used to classify supplies and materials purchased from an office supply vendor. For PEIMS reporting, this account is converted to account code 6399.

6397 *Postage Expenses*
 This code is used to classify postage expenses. For PEIMS reporting, this account is converted to account code 6399.

6398 *Non-Capital Outlay Supplies*
 This code is used to classify supplies and materials that are considered inventory items and have a per unit cost under \$4,999.99. Please see the Catalog # List or click on the link below. For PEIMS reporting, this account is converted to account code 6399.
<http://www1.pasadenaisd.org/cms/One.aspx?portalId=80772&pageId=265253>

R 6399 *General Supplies*
 This code is used to classify expenditures/expenses for those items of relatively low unit cost (even though used in large quantities) necessary for the instruction process and/or for administration. These items will have a per unit cost under \$4,999.99 and are not inventory items.

Object 6399 Expenditures to INCLUDE:	Object 6399 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Consumable teaching and office items such as paper, pencils, forms, postage, etc. • Workbooks • Supplies for a satellite dish and other supplies for technology 	<ul style="list-style-type: none"> • Purchase of furniture, technology equipment, software, and capital outlay items having a per-unit cost of \$5,000 or more (Object 6639) • Items that don't meet the individual \$5,000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5,000 (example: library books) (Object 6649 or 6669)