August 1, 2000

In addition to the Object of Expenditure categories listed in Accounting Advisory No. 2000-01 for the expenditure of Lottery revenue that is restricted for instructional materials, districts can also record educational software purchases to **Object 6400 Equipment** if the cost and useful life requirements are met as prescribed in the Budget and Accounting Manual.

The Advisory previously only included educational software purchases recorded within **Object 4000 Supplies and Materials**.

If you have any questions, please contact Elias Regalado at (916) 445-1165 or by e-mail at eregalad@cccco.edu.