

SUPPLY ACCOUNTS

All accounts beginning with "24" (24XXX) are used for recording expenditures for supplies, certain books and subscriptions, and materials used to build or repair property (when the building or repair work is not part of a capital improvement project). These are often consumables with a general useful life of less than one year and must have a unit price less than \$1,000.

241XX INSTRUCTIONAL

- 24101 Classroom Supplies (11-XX-2XXXXX, 11-XX-4XXXXX, 11-XX-5XXXXX, 11-XX-6XXXXX, 11-XX-7XXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Supplies used for instructional purposes, e.g., modeling clay, sheet music, printer ribbons, diskettes, art supplies, chemicals.
- 24102 Grant Participant Supplies (13-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Supplies used by a participant in the grant targeted activity during and after the grant period, e.g., calculators for students, apprenticeship supplies, clothing for interviews and jobs.
- 24111 Vet Tech Supplies (11-03-505120)
- Supplies used in Cedar Valley's Vet Tech program, which are to be reimbursed.
- 24112 Vet Tech Supplies-Farm Animals (11-03-505120)
- Supplies used in Cedar Valley's Vet Tech program, which are to be reimbursed.
- 24113 Vet Tech Supplies-Hay (11-03-505120)
- Supplies used in Cedar Valley's Vet Tech program, which are to be reimbursed.
- 24121 Food & Related Supplies (11-05-505509)
- Food and related supplies used to prepare meals in El Centro's food service/catering program, which are to be reimbursed.
- 24191 Donated Supplies (11-XX-XXXXXX, 12-28-XXXXXX)
- Supplies, usually instructional, which are donated to the DCCCD. A corresponding amount of revenue is recorded in account 17700. Items donated to grants should be recorded in Fund 11.

242XX GENERAL

- 24201 Office Supplies (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Supplies used in normal office operations, e.g., file folders, pencils, stationery, printer supplies, computer supplies, etc. with unit price less than \$1,000.
- 24205 Graduation Regalia Supplies (12-XX-021010)
- Supplies used for graduation that are available for sale in the bookstore, e.g., academic regalia.
- 24211 Departmental Supplies (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Expenditures for supplies used within a department that are not office supplies.
- 24221 LRC Supplies (11-XX-6000XX, 14-XX-XXXXXX)
- Costs for standard stock items used by the LRCs, e.g., book covers, reference labels, film cleaner, slide mounts, film reels.
- 24222 LRC Supplies-Audio-Visual (11-XX-6000XX, 14-XX-XXXXXX)
- Costs for audio-visual items used by the LRCs, e.g., projector bulbs, video cassette tapes, microphones, tape head cleaner, etc.
- 24231 Information Technology Supplies (14-XX-XXXXXX)
- Costs for standard stock items used by the Information Technology department, e.g., paper, printer cartridges, diskettes, wiring, connectors.
- 24241 Emergency Supplies (11-11-102901)
- Costs for supplies used in emergency or disaster situations, e.g., bottled water, portable radio, communications equipment.

243XX PRINTED MATERIALS

- 24301 Books, Booklets & Tapes (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Costs for serial publications and tapes for use within a department. Does not include library books; see Accounts 278XX.

24311 Periodicals & Newspapers (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Costs for single copies or subscriptions to periodicals and newspapers. Library subscriptions are charged to this account (see Account 27802).

24321 Tests & Testing Services (11-XX-XXXXXX)

Costs for academic tests and/or services provided for student testing.

244XX PHYSICAL PLANT PARTS & SUPPLIES

COSTS FOR MATERIALS WHEN LABOR IS PROVIDED BY DISTRICT EMPLOYEES.

24401 Maintenance Supplies (11-XX-8XXXXX)

Costs for operating and maintenance supplies that are not covered by accounts 24411, 24421, 24431, 24441, 24451 or 24491; e.g., key blanks, star drills, toggle bolts, small hand tools, screws, nuts, bolts, nails, and lumber used for minor repairs and remodeling.

24411 Electrical Supplies (11-XX-8XXXXX)

Costs for fuses, relays, wiring, breakers, electrical tape, transformers, switch panels, etc. Does not include light bulbs or fluorescent tubes; see Account 24493.

24421 Plumbing Supplies (11-XX-8XXXXX)

Costs for pipe, fittings, fixtures, grease traps, etc.

24431 HVAC Supplies (11-XX-8XXXXX)

Costs for air filters, Freon gas, etc.

24441 Painting Supplies (11-XX-8XXXXX)

Costs for paint, paint brushes, thinner, drop cloths, tape, concrete sealer, etc.

24451 Custodial Supplies (11-XX-803000)

Costs for standard stock items used by custodians, e.g., brooms, mops, floor wax, window cleaner, soap, paper products.

24491 Fertilizers & Chemicals (11-XX-8XXXXX)

Costs for fertilizers, chemicals, and pesticides.

- 24492 Water Treatment Chemicals (11-XX-8XXXXXX)
Costs for water treatment chemicals for physical plant.
- 24493 Light Bulbs & Tubes (11-XX-8XXXXXX)
Costs for replacement light bulbs and fluorescent tubes.
- 24495 Other Supplies (11-XX-XXXXXX, 12-XX-XXXXXX)
Expenses for supplies that cannot be identified to another supplies account.

245XX NON-INVENTORY SUPPLIES

EXPENDITURES THAT DO NOT RECUR ANNUALLY FOR EQUIPMENT, FURNITURE, SOFTWARE AND IMPROVEMENTS THAT ARE NOT CAPITALIZED NOR CARRIED ON THE PHYSICAL ASSET INVENTORY AND HAVE A COST OF LESS THAN \$1,000.

- 24501 Non-Inv Equipment (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
Example: calculator, paper shredder.
- 24503 Non-Inv Furniture (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
Example: chair, desk, table, drafting stool, hutch.
- 24507 Non-Inv Software (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
All software purchases must be approved by Information Technology on a requisition. Example: Microsoft XP Professional, Microsoft Office, Apple OS X. Adobe Acrobat.
- 24508 Non-Inv Site Improvements (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
Example: shrub, tree, gate, sidewalk.

24509 Non-Inv Building Improvements (11-XX-XXXXXX,
12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX,
17-XX-XXXXXX, 18-XX-XXXXXX)

Example: painting, water fountain, instant hot water heater.

24510 Non-Inv Computer Equipment (11-XX-XXXXXX,
12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX,
17-XX-XXXXXX, 18-XX-XXXXXX)

Example: computer CPU, notebook computer, handheld computer.

24511 Non-Inv Computer Peripherals (11-XX-XXXXXX,
12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX,
17-XX-XXXXXX, 18-XX-XXXXXX)

Example: computer monitor, printer, scanner.

24521 Non-Inv Fiscal Agent Purchases (13-XX-XXXXXX,
17-XX-XXXXXX, 18-XX-XXXXXX)

Expenses related to the purchase of goods and equipment by a grant which will be transferred to another entity. Upon delivery of the goods, the District has no further inventory responsibility.

24999 Supplies/Matls-Reserved (11-XX-X09999, 12-XX-X09999)

Account used in the budget development process to provide for anticipated supplies expenses.