

Ledger Account Name Changes

Ledger Account	Spend Category	FY20	Definition	Fund
<p>*** Any expense coded to 5230 with an instructional "program (P0XX-P8XX)" will be used to calculate material fees by WTCs. Tangible supplies/items that are consumed or diminished through the instructional process. The instructional process means the interaction which occurs between the instructor and the students during scheduled class periods and related lab work and must meet the following criteria:</p> <p>1) The items must be consumed, expended or diminished in function through use within one year. This would exclude reference books, furniture, equipment, tools, etc. that will be used longer than 1 year.</p> <p>2) They are tangible items. License agreements, service agreements, or rentals would be excluded.</p>				
5230	(5230) Operational Supplies - Instructional		Items consumed by students and instructors in the instructional process (classroom/lab/etc)	100/602/20X
5230	(5230) Office Supplies - Instructional		Items consumed by students and instructors in the instructional process (classroom/lab/etc)	100/602/20X
5230	(5230) Audio Visual (A/V) Supplies - Instructional		Items consumed by students and instructors in the instructional process (classroom/lab/etc)	100/602/20X
FY20				
<p>*** Any expense coded to 5231 that are not consumable, do not qualify as capital or are not used in the instructional process. These would include student club/organization supplies. Minor equipment is neither a supply nor equipment and falls in this category.</p>				
5231	(5231) Computer Equip, Parts and Accessories - Non-Instructional	< \$5000	NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X
5231	(5231) Minor Equipment - Non-Instructional	< \$5000	NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X
5231	(5231) Operational Supplies- Non-Instructional	< \$5000	NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X
5231	(5231) Software - Non-Instructional	< \$5000	NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X
5231	(5231) Office Supplies - Non-Instructional	< \$5000	NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X
5231	(5231) Audio Visual (A/V) Supplies, Minor Equipment - Non-Instructional	< \$5000	NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X
FY20				
5840	(Capital) Computer Equip, Parts & Accessories	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Servers & Network	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Audio Visual (A/V)	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Instructional Aide & Lab	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Kitchen	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Major - Grants	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Minor - Grants	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Office	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Maintenance/Custodial/Operational	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Equipment - Telephone	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Furniture - Classroom	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Furniture - Office	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5840	(Capital) Software	> \$5000	Any item that has a useful life expectancy of 2 years or more.	302
5840	(Capital) Vehicles	> \$5000	Any item that has a useful life expectancy of 2 years or more.	30X
5260	Duplicating – Instructional		Items consumed by students and instructors in the instructional process (classroom/lab/etc)	100/602/20X
5260	Printing and Graphics Services – Instructional		Items consumed by students and instructors in the instructional process (classroom/lab/etc)	100/602/20X
5261	Duplicating - Non-instructional		NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X
5261	Printing and Graphics Services – Non-Instructional		NOT used in the instructional process by students/instructors for classroom/lab/etc)	100/602/20X