

ACCT	DESCRIPTION	LONG DESCRIPTION	ACCT TYPE	CATEGORY	USED ON VOUCHER	TAGGED ASSETS	ALLOWED ON HEAF	RESTRICTED USE	ADDITIONAL REQUIREMENT	COMP OBJ DESCRIPTION	BUDGET NODE (LVL 3)
53510	LICENSE FOR SOFTWARE	LICENSE FEE FOR COMPUTER SOFTWARE USE, PROGRAMS, PROCEDURES MANUALS, AND RELATED DOCUMENTATION.	Expense	SOFTWARE	YES		YES		CONTRACT OR PO REQUIRED	RENTAL OF COMPUTER SOFTWARE	B5009
53914	COMPUTER SOFTWARE	COMPUTER SOFTWARE - EXPENSED COMPUTER PROGRAMS WHOSE SINGLE UNIT COST IS LESS THAN \$100,000 OR WITH A USEFUL LIFE OF LESS THAN ONE YEAR.	Expense	SOFTWARE	YES		YES			COMPUTER SOFTWARE-EXPENSED	B5009
54354	EQUIP-STATE CONTROLLED ASSETS	ALL FIREARMS REGARDLESS OF AMOUNT, ALL STEREO SYSTEM, CAMERAS, VIDEO CAMERAS, VIDEO RECORDER/LASERDISK PLAYERS, CAMCORDERS, TELEVISION/VCR COMBINATIONS, TELEVISION SETS, VIDEO CASSETTE RECORDERS, DATA PROJECTORS, AND UNMANNED AERIAL VEHICLE(UAV) DRONES COSTING FROM \$500 TO \$4,999.99 AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE.	Expense	EQUIPMENT	YES	YES	YES			FURNISHINGS & EQUIPMENT - CONT	B5009
54355	COMPUTER EQUIP-STATE CONTROL A	DESKTOP, LAPTOP, HANDHELD COMPUTER AND IPAD WITH A COST BETWEEN \$500.00 AND \$4,999.99 AND A USEFUL LIFE OF ONE YEAR OR MORE.	Expense	EQUIPMENT	YES	YES	YES			COMPUTER FURN & EQUIP-CONTROL	B5009
54357	REPAIR PARTS - LABS & FACILITI	REPAIR, REPLACEMENT AND FABRICATED PARTS FOR BOTH FIXED AND MOVABLE MACHINERY, EQUIPMENT, FURNISHINGS, VEHICLES, HEATING AND COOLING SYSTEMS AND TRANSMITTERS, WHICH INCREASE USEFUL LIFE OR VALUE OF THE ORIGINAL BY NO MORE THAN 25%. NOT COMPUTER PARTS (54359).	Expense	PARTS AND SUPPLIES	YES		YES			PARTS - FURNISHINGS & EQUIPMT	B5009
54358	COMPUTER EQUIPMENT - EXPENSED	COMPUTER EQUIPMENT COSTING LESS THAN \$5000.00, OR HAVING A USEFUL LIFE OF LESS THAN ONE YEAR, WHICH INCLUDES CD ROMS, CONTROLLERS, DOCKING STATIONS, HUBS, COMPUTER MOUSE AND MONITOR (WHEN SOLD SEPARATELY FROM A COMPUTER), SERVERS, MINICOMPUTERS, AND PORTABLE PRINTERS.THIS ACCOUNT IS NOT TO BE USED FOR DESKTOP OR LAPTOP COMPUTERS.	Expense	EQUIPMENT	YES		YES			COMPUTER EQUIPMENT - EXPENSED	B5009
54359	COMPUTER PARTS AND FURNISHINGS	COMPUTER PARTS AND FURNISHINGS COSTING LESS THAN \$5,000.00 OR WITH A USEFUL LIFE OF LESS THAN ONE YEAR.	Expense	PARTS AND SUPPLIES	YES		YES			PARTS-COMPUTER EQUIPMENT-EXPEN	B5009
54360	TELECOMMUNICATIONS FURN	TELECOMMUNICATIONS EQUIPMENT, SUCH AS FAX MACHINES AND TELECOPIERS COSTING LESS THAN \$5000.00 PER UNIT OR WITH A USEFUL LIFE OF LESS THAN ONE YEAR.	Expense	EQUIPMENT	YES		YES			TELECOMMUNICATIONS EQUIPMENT-E	B5009
54361	TOOLS, FURNISHINGS & EQUIPMENT	EXPENDABLE FURNISHINGS, EQUIPMENT, INCLUDING AUDIO/VISUAL EQUIPMENT, AND TOOLS COSTING LESS THAN \$5,000 OR WITH A USEFUL LIFE OF LESS THAN ONE YEAR, USED IN CLASSROOMS AND OFFICES, LABORATORIES, SHOPS, OR FOR CLEANING, SUCH AS STAPLERS, TAPE DISPENSERS, BROOMS, LABORATORY GLASSWARE, ANIMAL CARE EQUIPMENT, AND SAFETY SHOES. SEE ACCOUNT 54354 FOR SPECIFIC STATE CONTROLLED EQUIPMENT VALUED BETWEEN \$500 AND \$4,999.	Expense	EQUIPMENT	YES		YES			FURNISHINGS & EQUIPMENT - EXPE	B5009
54362	FURNITURE-NON-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - NON-CAPITAL PROJECTS. COST OF RENOVATION/REPAIR OR REHABILITATION OF FURNISHINGS REQUIRED BY THE USER FOR FACILITIES OPERATIONS. NONE OF THESE COSTS ARE TO BE CAPITALIZED.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		FURNISHINGS & EQUIPMENT - EXPE	B5009
54363	EQUIPMENT-NON-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - NON-CAPITAL PROJECTS. COST OF RENOVATION/REPAIR OR REHABILITATION OF EQUIPMENT REQUIRED BY THE USER FOR FACILITIES OPERATIONS. NONE OF THESE COSTS ARE TO BE CAPITALIZED.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		FURNISHINGS & EQUIPMENT - EXPE	B5009
54364	ART-EXPENSED	SCULPTURE, PAINTING, OR OTHER FINE ART COSTING LESS THAN \$5000 OR HAVING USEFUL LIFE OF LESS THAN ONE YEAR.	Expense	ART	YES		YES			FURNISHINGS & EQUIPMENT - EXPE	B5009
54365	ART ACQUISITION-NON-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - NON-CAPITAL PROJECTS. COMMISSIONS, FEES & COSTS OF RENOVATION/REPAIR OR REHABILITATION OF ART WORK. INCLUDING SCULPTURES, PAINTINGS OR OTHER FINE ART ORIGINALLY COSTING \$5000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. NONE OF THESE COSTS ARE TO BE CAPITALIZED.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		FURNISHINGS & EQUIPMENT - EXPE	B5009
54366	OTHER - MOVEABLE EQUIPMENT	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - NON-CAPITAL PROJECTS. MISCELLANEOUS COST OF RENOVATION/REPAIR OR REHABILITATION OF ITEMS NECESSARY IN THE OPERATION OF A BUILDING NOT INCLUDED IN FURNITURE SUBCODE 4891 OR EQUIPMENTSUBCODE 4892. NONE OF THESE COSTS ARE TO BE CAPITALIZED.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		FURNISHINGS & EQUIPMENT - EXPE	B5009
54368	ADDITIONAL COST-CONTROLLED EQUIP	PAYMENTS FOR ADDITIONAL PARTS, ENHANCEMENTS, OR IMPROVEMENTS TO PREVIOUSLY ACQUIRED ASSETS CLASSIFIED AS CONTROLLED FURNISHINGS AND EQUIPMENT. ADDITIONS WILL EITHER INCREASE THE LEVEL OF SERVICE CAPACITY OF THE ASSET OR IMPROVE THE EFFICIENCY OR OPERATING COSTS OF THE ASSET. THE TOTAL COST OF THE ASSET WILL BE LESS THAN \$5000, AND THE ASSET WILL HAVE AN ESTIMATED USEFUL LIFE OF ONE YEAR OR MORE. THE ASSET IS CONTROLLED BY AN ASSIGNED INVENTORY TAG. DUE TO THE ASSET'S NATURE, IT IS REQUIRED TO BE SECURED AND TRACKED IN THE STATEWIDE PROPERTY ACCOUNTING (SPA) SYSTEM.	Expense	EQUIPMENT	YES	YES	YES			FURNISHINGS & EQUIPMENT - CONT	B5009

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58102	ACQUISITION - LAND	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - CAPITAL PROJECTS. PURCHASE OF LAND, INCLUDING FEES AND OTHER COSTS DIRECTLY RELATED TO THE ACQUISITION. ALL COSTS TO BE CAPITALIZED AS LAND	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		LAND	B5008
58103	BUILDINGS - PURCHASE	PURCHASE OF BUILDINGS, INCLUDING ALL FEES AND OTHER COSTS DIRECTLY RELATED TO ACQUISITION.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		BUILDINGS	B5008
58200	GENERAL BUILDING COST	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. CONTRACTS FOR CONSTRUCTION OF PERMANENT STRUCTURES. INCLUDES CHANGE ORDERS TO THE GENERAL PRIMARY CONSTRUCTION ACCOUNT. ALSO INCLUDES PURCHASES OF EXISTING BUILDINGS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58201	OTHER BUILDING COST	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. MISCELLANEOUS CONSTRUCTION CONTRACTS, SUCH AS EXTENDING UTILITY SERVICE, CARPETING, ETC. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58202	TELECOMMUNICATIONS-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. TELEPHONES, TELEPHONE SYSTEMS, AND OTHER COMMUNICATIONS EQUIPMENT COSTING \$5000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALL COST TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58203	SECURITY-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. COSTS FOR CABLING AND RELATED EQUIPMENT FOR SECURITY/FIRE ALARM SYSTEMS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58204	OTHER-FIXED EQUIPMENT	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. EQUIPMENT AFFIXED AS AN INTEGRAL PART OF A BUILDING SUCH AS FUMEHOODS, VACUUM PUMPS, AIR COMPRESSORS COSTING \$5000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58205	SITE PREPARATION	COSTS FOR DEMOLITION, CLEARING, LEVELING TO MAKE A SITE SUITABLE FOR THE CONSTRUCTION OF A CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58206	DEMOLITION-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.COSTS FOR DEMOLITION, CLEARING,LEVELING TO MAKE A SITE SUITABLE FOR THE CONSTRUCTION OF A BUILDING. ALL COSTS TO BECAPITALIZED AS LAND.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58207	ENVIRNMNTL REMEDIATION-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.REMEDIATION COSTS ASSOCIATED WITH THE SITE ACQUISITION. ALL COSTS TO BE CAPITALIZED AS LAND.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58208	OTHER-SITE ACQUISITION/DEMO	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.MISCELLANEOUS COSTS AND FEES ASSOCIATED WITH THE SITE ACQUISITION. ALL COSTS TO BE CAPITALIZED AS LAND.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58209	SURVEYS AND TESTING	SURVEYING AND TESTING COSTS ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58210	ARCH AND ENGR FEES	ARCHITECTURAL AND ENGINEERING FEES DIRECTLY ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58211	CONSULT SERV-CONSTR	CONSULTING FEES DIRECTLY ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58212	ART-INVENTORED CAPITAL CONSTRU	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. SCULPTURE, PAINTING OR OTHER FINE ART COSTING FROM \$500.00 TO\$4999.99 AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE AND ARE INVENTORIED BUT NOT CAPITALIZED AS EQUIPMENT OR ART COLLECTION. ALL COST TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58213	OVERHEAD CHARGES-FPC-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. OVERHEAD CHARGES FOR THE OFFICES OF FACILITIES PLANNING AND CONSTRUCTION. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58214	PROJECT MANAGER-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. PROFESSIONAL SERVICES RENDERED ON A FEE BASIS BY A PERSON OR FIRM RECOGNIZED AS POSSESSING A HIGH DEGREE OF LEARNING AND RESPONSIBILITY IN ANY AREA NOT CATEGORIZED UNDER OTHER ACCOUNTS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58215	TEST / INSPECTION	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. TESTING COSTS SUCH AS MATERIAL TESTING AND INSPECTION FEES ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008

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58216	GEOTECHNICAL-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. TESTING COSTS SUCH AS SUBTERRANEAN REPORTS ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58217	SURVEYOR-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. SURVEYING COSTS SUCH AS TOPOGRAPHICAL AND BOUNDARY FEES ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58218	ENVIRONMENTAL-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. ENVIRONMENTAL IMPACT STUDY FEES. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58219	SYSTEM TESTING-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. FEES FOR TESTING AND BALANCING OF BUILDING/FACILITY SYSTEMS SUCH AS HEATING/VENTILATING/AIR CONDITIONING/WATER. ALL COST TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58220	MOVING-ART-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.COSTS ASSOCIATED WITH FREIGHT AND MOVING OF ART ACQUIRED BY THE UNIVERSITY. INCLUDES FREIGHT IN AND OUT, DELIVERY, AIR EXPRESS, HOT SHOT, ARMORED CAR, DRAYAGE, TOWING, SHIPPING, DETENTION OF A FREIGHT HAUL. NOT PERSONAL MOVING EXPENSES. ALL COSTS TO BE CAPITALIZED AS ART COLLECTION.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58221	PRINTING-ART-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.WRITTEN OR GRAPHIC MEDIA PRINTING AND COPYING SERVICES BY OFF-CAMPUS VENDORS FOR ADMINISTRATIVE PURPOSES RELATED TO ART ACQUISITION. INCLUDES PUBLISHER'S REPRINTING CHARGES FORADDITIONAL COPIES OF JOURNALS, ARTICLES, AND PUBLICATIONS. ALL COSTS TO BE CAPITALIZED AS ART COLLECTION.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58222	OTHER - ADMIN COSTS-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. MISCELLANEOUS SERVICES RENDERED ON A FEE BASIS NOT READILY IDENTIFIED IN OTHER ADMINISTRATIVE COST ACCOUNTS. ALL COST TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58223	ESTIMATING	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. FEES AND CHARGES PAID TO PROFESSIONALS FOR ESTIMATING THE PROJECT COST. INCLUDES COSTS RELATED TO ELECTRICAL/ MECHANICAL SYSTEMS, CONCRETE, AND ROOFING. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58224	ARCHITECTURE/REIMBURSABLE-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. FEES AND CHARGES PAID TO PROFESSIONALS FOR ARCHITECTURAL SERVICES DIRECTLY ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET, INCLUDING CONCEPTUAL, SCHEMATIC OR ARCHITECTURAL DESIGN FEES AND REIMBURSABLE EXPENSES. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58225	ENGINEER/REIMBURSABLE-CAP	FOR FPC USE ONLY CONSTRUCTION ACTIVITY-CAPITAL PROJECTS FEESAND CHARGES PAID TO PROFESSIONALS FOR ENGINEERING SERVICES DIRECTLY ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. INCLUDES CONCEPTUAL, SCHEMATIC, OR ENGINEERING DESIGN FEES AND REIMBURSABLE EXPENSES. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58226	INTERIOR/REIMBURSABLE-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. FEES AND CHARGES PAID TO PROFESSIONALS FOR INTERIOR DESIGN SERVICES DIRECTLY ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. INCLUDES CONCEPTUAL, SCHEMATIC, OR DESIGN FEES AND REIMBURSABLE EXPENSES. ALL COSTS TO BE CAPITALIZED AS AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58227	AV/TELECOMMUNICATION-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. FEES AND CHARGES PAID TO PROFESSIONALS FOR INTERIOR DESIGN FEES FOR AUDIO/VISUAL AND VOICE DATA SYSTEMS DIRECTLY ASSOCIATED WITH THE CONSTRUCTION OF A CAPITAL ASSET. INCLUDES CONCEPTUAL, SCHEMATIC, OR DESIGN FEES AND REIMBURSABLE EXPENSES. ALL COSTS TO BE CAPITALIZED AS AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58228	OTHER-FEES	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. MISCELLANEOUS FEES PAID FOR PROFESSIONAL SERVICES THAT INCLUDES GRAPHICS DESIGN SERVICES AND SECURITY SYSTEMS NOT INCLUDED IN OTHER FEE ACCOUNTS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58229	FURNITURE-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. FURNISHINGS COSTING LESS THAN \$5000 REQUIRED BY THE USER FOR OPERATIONS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008

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58230	EQUIPMENT-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. ITEMS COSTING LESS THAN \$5000 TO BE USED FOR THE EQUIPPING OF A NEW CAPITAL ASSET. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58231	ART ACQUISTN-CAP-CIP-NON DEPR	FOR FPC USE ONLY FOR CONSTRUCTION IN PROGRESS ACTIVITY - CAPITAL PROJECTS. COMMISSIONS, FEES AND COSTS FOR ART ACQUISITION AS A PART OF THE BUILDINGS MASTER CONSTRUCTION PLAN. INCLUDES SCULPTURE, PAINTING, OR OTHER FINE ART COSTING \$5000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALL COSTS TO BE CAPITALIZED AS NON-DEPRECIABLE ART COLLECTION.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58232	OTHER-MOVEABLE EQUIPMENT	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. MISCELLANEOUS COSTS TO ACQUIRE ITEMS NECESSARY IN THE OPERATION OF THE ASSET BEING CONSTRUCTED. COST NOT TO EXCEED \$5000 FOR ITEMS NOT INCLUDED IN EQUIPMENT AND FURNISHING ACCOUNTS. ALL COST TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58233	SWAAC OVERHEAD CHG-FPC		Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58234	LANDSCAPING IN PROGRESS	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. LANDSCAPING IMPROVEMENTS IN PROGRESS INVOLVED IN SITE DEVELOPMENT TO UNIVERSITY-OWNED PROPERTIES. INCLUDING ANY CHANGE ORDERS TO THE LANDSCAPING CONTRACT. LANDSCAPING TO INCLUDE SODDING, IRRIGATION, SHRUBS, AND TREES NOT INCLUDED IN GENERAL BUILDING COSTS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58235	PARKING LOT IN PROGRESS	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - CAPITAL PROJECTS. CONSTRUCTION AND IMPROVEMENTS IN PROGRESS OF PARKING LOTS INCLUDING RELATED GATES, METERS, CURBS, OR STRIPES. INCLUDES ANY CHANGE ORDERS TO THE PARKING LOT CONTRACT. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58236	REC FACILITIES IN PROGRESS	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. CONSTRUCTION AND IMPROVEMENTS IN PROGRESS OF SPORTING OR RECREATIONAL FACILITIES, SUCH AS PLAYING FIELDS, TENNIS COURTS, OR SWIMMING POOLS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58237	STREETS-ROADS IN PROGRESS	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. CONSTRUCTION AND IMPROVEMENTS PROJECTS IN PROGRESS FOR STREETS AND ROADS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		REAL PROPERTY - INFRASTRUCTURE	B5008
58238	SIDEWALKS IN PROGRESS	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. CONSTRUCTION ACTIVITIES IN PROGRESS FOR NEW SIDEWALKS, PATHS, AND ACCESS AREAS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58239	UTILITIES IN PROGRESS	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. UTILITY CONSTRUCTION AND IMPROVEMENTS IN PROGRESS INVOLVED IN SITE DEVELOPMENT TO UNIVERSITY-OWNED PROPERTIES. INCLUDES LIGHTING, WATER, GAS, DRAINAGE, SEWER, ELECTRICAL DISTRIBUTION SYSTEMS, DATA CABLES FOR UTILITY DISTRIBUTION SYSTEMS, DISTRIBUTIVE ENERGY MANAGEMENT SYSTEMS, AND OTHER UTILITY SYSTEMS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58240	SINGAGE IN PROGRESS	CONSTRUCTION AND IMPROVEMENTS IN PROGRESS OF DIRECTIONAL, NAVIGATIONAL, OR LOCATION MARKERS TO BE USED TO PROVIDE GUIDANCE TO PEDESTRIAN OR VEHICULAR TRAFFIC. THESE ASSETS ARE PERMANENTLY ATTACHED TO THE LAND AND HAVE FINITE BUT EXTENDED LIVES. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58241	ART ACQUISITION-CAP-CIP-DEPR	TO RECORD ART ACQUISITIONS THAT WILL BE CAPITALIZED AS CONSTRUCTION IN PROGRESS AND EVENTUALLY PUT INTO SERVICE AS A DEPRECIABLE ART ASSET.	Expense	ART	YES	YES	YES			CONSTRUCTION OF BUILDINGS	B5008
58245	ART INSTALL-MOVE-CAP-CIP-NONDE	TO RECORD EXPENSES FOR THE MOVING AND INSTALLATION OF ART ACQUISITIONS THAT WILL BE CAPITALIZED AS CONSTRUCTION IN PROGRESS AND EVENTUALLY PUT INTO SERVICE AS A NON-DEPRECIABLE ART ASSET.	Expense	ART	YES	YES	YES			CONSTRUCTION OF BUILDINGS	B5008
58255	ART INSTALL-MOVE-CAP-CIP-DEPR	TO RECORD EXPENSES FOR THE MOVING AND INSTALLATION OF ART ACQUISITIONS THAT WILL BE CAPITALIZED AS CONSTRUCTION IN PROGRESS AND EVENTUALLY PUT INTO SERVICE AS A DEPRECIABLE ART ASSET.	Expense	ART	YES	YES	YES			CONSTRUCTION OF BUILDINGS	B5008

ACCT	DESCRIPTION	LONG DESCRIPTION	ACCT TYPE	CATEGORY	USED ON VOUCHER	TAGGED ASSETS	ALLOWED ON HEAF	RESTRICTED USE	ADDITIONAL REQUIREMENT	COMP OBJ DESCRIPTION	BUDGET NODE (LVL 3)
58300	LANDSCAPE-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.LANDSCAPING IMPROVEMENTS INVOLVED IN SITE DEVELOPMENT TO UNIVERSITY-OWNED PROPERTIES. INCLUDING ANY CHANGE ORDERS TO THE LANDSCAPING CONTRACT. LANDSCAPING TO INCLUDE SODDING, IRRIGATION, SHRUBS, AND TREES NOT INCLUDED IN GENERAL BUILDING COSTS SUBCODE 8110. ALL COSTS TO BE CAPITALIZED AS IMPROVEMENTS OTHER THAN BUILDINGS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58301	PARKING LOTS-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - CAPITAL PROJECTS. CONSTRUCTION AND IMPROVEMENTS OF PARKING LOTS INCLUDING RELATED GATES, METERS, CURBS, OR STRIPES. INCLUDES ANY CHANGE ORDERS TO THE PARKING LOT CONTRACT. ALL COSTS TO BE CAPITALIZED AS IMPROVEMENTS OTHER THAN BUILDINGS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58302	STREETS AND ROADS	CONSTRUCTION AND IMPROVEMENTS OF STREETS AND ROADS.	Expense	AND RENOVATION	YES		YES	FPC USE ONLY		INFRASTRUCTURE	B5008
58303	WALKS	CONSTRUCTION AND IMPROVEMENTS OF SIDEWALKS AND ACCESS AREAS FOR THE PHYSICALLY CHALLENGED.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58304	SIDEWALK-NEW CONSTRUC	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. CONSTRUCTION OF NEW SIDEWALKS, PATHS, AND ACCESS AREAS FOR THE PHYSICALLY CHALLENGED IN ORDER TO ACCOMMODATE PEDESTRIAN TRAFFIC. ALL COSTS TO BE CAPITALIZED AS IMPROVEMENTS OTHER THAN BUILDINGS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58305	RECREATION FACILITIES	CONSTRUCTION AND IMPROVEMENTS OF SPORTING OR RECREATIONAL FACILITIES, SUCH AS PLAYING FIELDS, TENNIS COURTS, OR SWIMMING POOLS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58306	OTHER-SITE DEVELOPMENT	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.MISCELLANEOUS PREPARATION COSTS IN SITE DEVELOPMENT TO UNIVERSITY OWNED PROPERTIES THAT WERE NOT INCLUDED IN THE ORIGINAL BUILDING COSTS SUBCODE 8110 OR LANDSCAPE SUBCODE 8210. INCLUDES IRRIGATION IMPROVEMENTS. ALL COSTS TO BE CAPITALIZED AS IMPROVEMENTS OTHER THAN BUILDINGS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58307	OVERHEAD CHG-IMPRVMNT-FPC	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.ADMINISTRATIVE OVERHEAD CHARGES FOR THE OFFICES OF FACILITIES PLANNING AND CONSTRUCTION ASSOCIATED WITH A PLANT IMPROVEMENT PROJECT (NOT A BUILDING PROJECT).ALL COSTS ARE TO BE CAPITALIZED AS IMPROVEMENTS OTHER THAN BUILDINGS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58400	UTILITIES-CAP	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.UTILITY IMPROVEMENTS INVOLVED IN SITE DEVELOPMENT TO UNIVERSITY-OWNED PROPERTIES. INCLUDING ANY CHANGE ORDERS TO THE UTILITIES CONTRACT.INCLUDES LIGHTING, WATER, GAS, DRAINAGE, SEWER SYSTEMS. ALL COSTS TO BE CAPITALIZED AS IMPROVEMENTS OTHER THAN BUILDINGS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58401	ELECTRICAL DISTR SYSTEMS	CONSTRUCTION AND IMPROVEMENTS OF ELECTRICAL UTILITY DISTRIBUTION SYSTEMS.	Expense	AND RENOVATION	YES		YES	FPC USE ONLY		GROUNDS/LAND	B5008
58402	DATA COMMUNICATION CABLES	DATA COMMUNICATIONS CABLES, AS PARTS OF A UTILITY DISTRIBUTION SYSTEM, WHOSE COST IS \$5000 OR MORE.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58403	LIGHTING SYSTEMS	LIGHTING SYSTEMS WHOSE COST IS \$500,000 OR MORE.	Expense	AND RENOVATION	YES		YES	FPC USE ONLY		GROUNDS/LAND	B5008
58404	HEATING/COOLING SYSTEMS	HEATING AND/OR COOLING SYSTEMS WHOSE COST IS \$5000 OR MORE.	Expense	AND RENOVATION	YES		YES	FPC USE ONLY		GROUNDS/LAND	B5008
58405	WATER SYSTEMS	WATER SYSTEMS WHOSE COST IS \$500 OR MORE.	Expense	AND RENOVATION	YES		YES	FPC USE ONLY		GROUNDS/LAND	B5008
58406	DRAINAGE SYSTEMS	CONSTRUCTION AND IMPROVEMENT OF EXCESS GROUND WATER STORM SEWER DRAINAGE SYSTEMS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58407	SEWER SYSTEMS	CONSTRUCTION AND IMPROVEMENT OF SANITARY SEWER LINES.	Expense	AND RENOVATION	YES		YES	FPC USE ONLY		GROUNDS/LAND	B5008
58408	OTHER-UTILITY SYS	CONSTRUCTION AND IMPROVEMENT OF OTHER UTILITY DISTRIBUTION SYSTEMS.	Expense	CONSTRUCTION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58409	ENERGY MGMT SYSTEMS	DISTRIBUTIVE ENERGY MANAGEMENT SYSTEMS.	Expense	AND RENOVATION	YES		YES	FPC USE ONLY		GROUNDS/LAND	B5008
58410	REMODELG-OWNED STRUCT.-CAP	IMPROVEMENTS OR ADDITIONS TO UNIVERSITY-OWNED PERMANENT STRUCTURES.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		REMODELING BUILDINGS-ST OWNED	B5008
58411	REMODELING-LEASED STRUCTURES	IMPROVEMENTS OR ADDITIONS TO PERMANENT STRUCTURES LEASED BY THE UNIVERSITY.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		REMODELING BUILDINGS-ST LEASED	B5008
58600	NON-PASSENGER MOTOR VEHICLES	NON-PASSENGER MOTOR VEHICLES, INCLUDING BUSES, DUAL CONTROL AUTOMOBILES FOR DRIVER TRAINING, CARS WITH TWO-WAY RADIOS, HEAVY EQUIPMENT VEHICLES (EXAMPLE: DUMP TRUCKS), AND GOLF CARTS THAT CAN BE USED ON PUBLIC ROADS. DOES NOT INCLUDE PASSENGER CARS, VANS, OR SPORT UTILITY VEHICLES (SEE ACCOUNT 58616)	Expense	VEHICLES	YES	YES	YES		PO REQUIRED	MOTOR VEHICLE-OTHER	B5008
58601	FURNISHINGS/EQUIPMENT	CAPITALIZED MOVABLE FURNISHINGS AND EQUIPMENT WHOSE COST IS \$5000 OR MORE PER UNIT AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALSO FOR PARTS IF THE PART EXTENDS THE LIFE OR INCREASES THE VALUE BY 25% OR MORE.	Expense	EQUIPMENT	YES	YES	YES		PO REQUIRED	FURNISHINGS & EQUIPMENT-CAPI	B5008

ACCT	DESCRIPTION	LONG DESCRIPTION	ACCT TYPE	CATEGORY	USED ON VOUCHER	TAGGED ASSETS	ALLOWED ON HEAF	RESTRICTED USE	ADDITIONAL REQUIREMENT	COMP OBJ DESCRIPTION	BUDGET NODE (LVL 3)
58602	COMPUTER EQUIPMENT	CAPITALIZED COMPUTER EQUIPMENT COSTING \$5000 OR MORE PER UNIT AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALSO INCLUDES PARTS IF THE PART INCREASES THE VALUE OR EXTENDS THE LIFE BY 25% OR MORE.	Expense	EQUIPMENT	YES	YES	YES		PO REQUIRED	COMPUTER EQUIPMENT-CAPITALIZED	B5008
58603	TELECOMMUNICATIONS EQUIPMENT	CAPITALIZED TELEPHONES, TELEPHONE SYSTEMS, AND OTHER COMMUNICATIONS EQUIPMENT COSTING \$5000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE.	Expense	EQUIPMENT	YES	YES	YES		PO REQUIRED	INFRASTRUCTURE-TELECOM CAPITAL	B5008
58604	APPLICATION SOFTWARE	APPLICATION SOFTWARE - CAPITALIZED CAPITALIZED COMPUTER APPLICATION SOFTWARE COSTING \$100,000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. SEE ACCOUNT 58610 FOR OPERATING SYSTEMS OR ACCOUNT 58611 FOR DATABASE SOFTWARE COSTING \$100,000 OR MORE.	Expense	SOFTWARE	YES	YES	YES		PO REQUIRED	INTANGIBLE-COMP SOFTWARE-PURCH	B5008
58605	FABRICATED EQUIP	ALL COMPONENT PARTS, MATERIALS AND OTHER INCIDENTAL COSTS OF FABRICATED EQUIPMENT WHOSE TOTAL IS \$5,000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE.	Expense	EQUIPMENT	YES	YES	YES		PO REQUIRED	FABRICATION OF EQUIPMENT-HIGHE	B5008
58606	ART-CAP-NON DEPR	CAPITALIZED SCULPTURE, PAINTING, OR OTHER FINE ART COSTING \$5000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. WILL BE CAPITALIZED IN CURRENT FISCAL YEAR, AS A NON-DEPRECIABLE ASSET.	Expense	ART	YES	YES	YES		PO REQUIRED	FURNISHINGS & EQUIPMENT - CAPI	B5008
58607	BOATS / MARINE EQUIPMENT	CAPITALIZED BOATS, MOTORS, BOAT TRAILERS COSTING \$5000.00 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE.	Expense	VEHICLES	YES	YES	YES		PO REQUIRED	BOATS	B5008
58608	FURNITURE-CAPITALIZED CONSTRUC	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.CAPITALIZED MOVABLE FURNISHING WHOSE COST IS \$5,000 OR MORE PER UNIT AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALSO FOR PARTS IF THE PART EXTENDS THE LIFE OR INCREASES THE VALUE BY 25% OR MORE. ALL COSTS TO BE CAPITALIZED AS EQUIPMENT.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		FURNISHINGS & EQUIPMENT - CAPI	B5008
58609	EQUIPMENT CAPITALIZED CONSTRUC	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS.CAPITALIZED EQUIPMENT WHOSE COST IS \$5,000 OR MORE PER UNITAND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALSO FOR PARTSIF THE PART EXTENDS THE LIFE OR INCREASES THE VALUE BY 25% OR MORE. ALL COSTS TO BE CAPITALIZED AS EQUIPMENT.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		FURNISHINGS & EQUIPMENT - CAPI	B5008
58610	OPERATING SYSTEMS	OPERATING SYSTEMS SOFTWARE CAPITALIZED COMPUTER OPERATING SYSTEMS COSTING \$100,000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. SEE ACCOUNT 58604 FOR APPLICATION SOFTWARE OR ACCOUNT 58611 FOR DATABASE SOFTWARE COSTING \$100,000 OR MORE.	Expense	EQUIPMENT	YES	YES	YES		PO REQUIRED	INTANGIBLE-COMP SOFTWARE-PURCH	B5008
58611	DATABASE SOFTWARE	DATABASE SOFTWARE CAPITALIZED COMPUTER DATABASE SOFTWARE COSTING \$100,000 OR MORE AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. SEE ACCOUNT 58604 FOR APPLICATION SOFTWARE OR ACCOUNT 58610 FOR OPERATING SYSTEMS COSTING \$100,000 OR MORE.	Expense	SOFTWARE	YES	YES	YES		PO REQUIRED	INTANGIBLE-COMP SOFTWARE-PURCH	B5008
58612	CAPT EQUIP-NON CAPT PROJECT	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - NON-CAPITAL PROJECTS. COMPUTER EQUIPMENT DIRECTLY ASSOCIATED WITH A RENOVATION/REPAIR OR REHABILITATION PROJECT WHOSE PRIMARY COSTS ARE NOT INTENDED TO BE CAPITALIZED. CAPITALIZED COMPUTER EQUIPMENT COSTING \$5000 OR MORE PER UNIT AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALSO INCLUDES PARTS IF THE PART INCREASES THE VALUE OR EXTENDS THE LIFE BY 25% OR MORE. THESE COSTS ONLY ARE TO BE CAPITALIZED.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		COMPUTER EQUIPMENT-CAPITALIZED	B5008
58613	SIGNAGE - EXTERIOR	CONSTRUCTION AND IMPROVEMENTS OF DIRECTIONAL, NAVIGATIONAL, OR LOCATION MARKERS TO BE USED TO PROVIDE GUIDANCE TO PEDESTRIAN OR VEHICULAR TRAFFIC. THESE ASSETS ENHANCE THE QUALITY OF LAND OR BUILDINGS AND FACILITATE THE USE OF LAND OR BUILDINGS. THESE ASSETS ARE PERMANENTLY ATTACHED TO THE LAND AND HAVE FINITE BUT EXTENDED LIVES.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTR/IMPROV-GROUNDS/LAND	B5008
58614	EQUIPMENT-NON CAP PROJ_	EQUIPMENT/FURNISHINGS - NON CAPITAL CONSTRUCTION PROJECT FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY - NON-CAPITAL PROJECTS. COMPUTER EQUIPMENT DIRECTLY ASSOCIATED WITH A RENOVATION/REPAIR OR REHABILITATION PROJECT WHOSE PRIMARY COSTS ARE NOT INTENDED TO BE CAPITALIZED. CAPITALIZED MOVEABLE FURNISHINGS AND EQUIPMENT WHOSE COST IS \$1000 OR MORE PER UNIT AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE. ALSO FOR PARTS IF THE PART EXTENDS THE LIFE OR INCREASES THE VALUE BY 25% OR MORE. THESE COST ONLY ARE TO BE CAPITALIZED.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		FURNISHINGS & EQUIPMENT - EXPE	B5008
58616	PASSENGER CARS	PASSENGER CARS, VANS, AND SPORT UTILITY VEHICLES. SEE ACCOUNT 58600 FOR OTHER VEHICLES.	Expense	VEHICLES	YES	YES	YES		PO REQUIRED	PASSENGER CARS CAPITALIZED	B5008

ACCT	DESCRIPTION	LONG DESCRIPTION	ACCT TYPE	CATEGORY	USED ON VOUCHER	TAGGED ASSETS	ALLOWED ON HEAF	RESTRICTED USE	ADDITIONAL REQUIREMENT	COMP OBJ DESCRIPTION	BUDGET NODE (LVL 3)
58620	ADDITIONAL COST-CAPITAL EQUIP	PAYMENTS FOR ADDITIONAL PARTS, ENHANCEMENTS, OR IMPROVEMENTS TO PREVIOUSLY ACQUIRED CAPITALIZED FURNISHINGS AND EQUIPMENT. ADDITIONS WILL EITHER INCREASE THE LEVEL OF SERVICE CAPACITY OF THE ASSET OR IMPROVE THE EFFICIENCY OR OPERATING COSTS OF THE ASSET. THE TOTAL COST OF THE ASSET WILL BE EQUAL TO OR GREATER THAN \$5000, AND THE ASSET WILL HAVE AN ESTIMATED USEFUL LIFE OF ONE YEAR OR MORE.	Expense	EQUIPMENT	YES	YES	YES			FURNISHINGS & EQUIPMENT - CAPI	B5008
58650	CAPITAL CLASS 3B AND 4 LASERS	HAZARDOUS LASERS (CLASS 3B AND 4) USED IN LABORATORY AND RESEARCH OPERATIONS, AS DEFINED BY ENVIRONMENTAL HEALTH AND SAFETY, WITH A COST OF \$5,000 PER UNIT OR MORE.	Expense	HAZARDOUS ITEMS	YES	YES	YES			FURNISHINGS & EQUIPMENT - CAPI	B5008
58651	X-RAY MACHINES CAPITAL	X-RAY MACHINES USED IN LABORATORY, CLINICAL, AND RESEARCH ACTIVITIES WITH A COST OF \$5,000 PER UNIT OR MORE.	Expense	HAZARDOUS ITEMS	YES	YES	YES			FURNISHINGS & EQUIPMENT - CAPI	B5008
58652	CAPITAL HAZARDOUS LAB HWRE-MAT	HAZARD CONTROL HARDWARE AND RAW MATERIAL USED IN LABORATORY, CLINICAL, AND RESEARCH OPERATIONS, AS DEFINED BY ENVIRONMENTAL HEALTH AND SAFETY, INCLUDING ALL BIOLOGICAL SAFETY CABINETS WITH A COST OF \$5,000 PER UNIT OR MORE.	Expense	HAZARDOUS ITEMS	YES	YES	YES			FURNISHINGS & EQUIPMENT - CAPI	B5008
58653	LASERS - OTHER, CAPITAL	LASERS NOT REGULATED BY THE TEXAS DEPARTMENT OF STATE HEALTH SERVICES (OTHER THAN CLASS 3B AND 4) USED IN LABORATORY, CLINICAL, AND RESEARCH OPERATIONS, WITH A COST OF \$5,000 PER UNIT OR MORE.	Expense	EQUIPMENT	YES	YES	YES			FURNISHINGS & EQUIPMENT - CAPI	B5008
58806	EQUIPMENT-STATE CONTROLLED AUD	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. STEREOS, CAMERAS, AND VIDEO RECORDERS/PLAYERS COSTING FROM \$500 - \$4,999.99 AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE REQUIRED BY THE USER FOR OPERATIONS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58807	EQUIPMENT-STATE CONTROLLED-COM	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. COMPUTING AND PRINTING EQUIPMENT COSTING FROM \$500 - \$4,999.99 AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE REQUIRED BY THE USER FOR OPERATIONS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58808	EQUIPMENT-STATE CONTROLLED TEL	FOR FPC USE ONLY FOR CONSTRUCTION ACTIVITY-CAPITAL PROJECTS. FAX MACHINES AND TELECOPIERS EQUIPMENT COSTING FROM \$500 - \$4,999.99 AND HAVING A USEFUL LIFE OF ONE YEAR OR MORE REQUIRED BY THE USER FOR OPERATIONS. ALL COSTS TO BE CAPITALIZED AS CONSTRUCTION IN PROGRESS.	Expense	CONSTRUCTION AND RENOVATION	YES		YES	FPC USE ONLY		CONSTRUCTION OF BUILDINGS	B5008
58900	BOOKS	A SINGULAR MONOGRAPH OR MANUSCRIPT TEXT WHICH IS PERMANENTLY RETAINED.	Expense	LIBRARY ITEMS	YES	YES	YES	ONLY		MATERIAL	B5008
58901	JOURNALS, SERIALS & OTHER PERI	JOURNALS, SERIALS, MAGAZINES, NEWSPAPER, AND OTHER REFERENCETEXTS DISTRIBUTED ON A REPETITIVE BASIS ON ANY MEDIUM WHICH	Expense	LIBRARY ITEMS	YES	YES	YES	LIBRARY USE ONLY		BOOKS/PRERECORDED REF MATERIAL	B5008
58902	BINDING & PREP COSTS	COST TO REPAIR OR COMBINE PERMANENTLY RETAINED PUBLICATIONS INTO ONE INVENTORIED UNIT AND/OR TO MAKE THEM AVAILABLE FOR PUBLIC USE.	Expense	LIBRARY ITEMS	YES	YES	YES	LIBRARY USE ONLY		BOOKS/PRERECORDED REF MATERIAL	B5008
58903	FILM & MICROFORM LIBRARIES	DATA OR IMAGES RECORDED ON ANY FILM, MICROFILM, MICROFORM MEDIUM, AND RETAINED IN A CATALOG OR OTHERWISE CLASSIFIED COLLECTION.	Expense	LIBRARY ITEMS	YES	YES	YES	LIBRARY USE ONLY		BOOKS/PRERECORDED REF MATERIAL	B5008
58904	ELECTRONIC LIBRARIES	DATA OR IMAGES RECORDED ON ELECTRONIC MEDIUM, INCLUDING CD ROM (COMPACT DISK) AND RETAINED IN A CATALOG OR OTHERWISE CLASSIFIED COLLECTION. MAY INCLUDE ELECTRONIC SUBSCRIPTIONS IF MATERIALS ARE RETAINED.	Expense	LIBRARY ITEMS	YES	YES	YES	LIBRARY USE ONLY		BOOKS/PRERECORDED REF MATERIAL	B5008
58952	ART ACQUISITION-CAP-DEPR	TO RECORD ART ACQUISITIONS THAT WILL BE CAPITALIZED, IN CURRENT FISCAL YEAR, AS ART ASSETS.	Expense	ART	YES	YES	YES			FURNISHINGS & EQUIPMENT - CAPI	B5008
58955	ART INSTALL-MOVING-CAP-DEPR	TO RECORD EXPENSES FOR THE MOVING AND INSTALLATION OF ART ACQUISITIONS THAT WILL BE IMMEDIATELY PUT INTO SERVICE CAPITALIZED AS A DEPRECIABLE ART ASSET.	Expense	ART	YES	YES	YES			FURNISHINGS & EQUIPMENT - CAPI	B5008