

790001 FACILITIES & CAPITAL IMPROVEMENTS

793000 Landscape/Grounds Capital

,QFOXGHV H[SHQVHV IRU UHSDLULQJ H[LVWLQJ URDGV
VLGHZDONV SDUNLQJ ORWV VLWH DPHOLWLV H[XPOLQJ
VWDWLRQV HQUUDQFH GULYHV RU 749809 Misc Facilities Charges Less
FRQGLWLRQ RU WR SUHYHQW IXUWKHU GHWHULRUDWLRQ 0XVW
FRVW PRUH WKDQ

790000 FACILITIES & NON-CAPITAL IMPROVEMENTS

791000 Landscape & Grounds Maint
& Repair - Non Cap

792000

([SHQVHV IRU PLQRU SURMHFWV WKDQ
GR QRW ILW XQGHU GHILQLWLRQV IRU
PDLQWHQDQFH DQG UHSDLUV ([DPSO
PDLQWHQDQFH DQG UHSDLUV
PDLQWHQDQFH RI FDP
DQG JURXQGV ZKLFK LQFOXGHV DFWL
DQQXDO DQG SHUHQ
WUHH DQG VKUXE EHO
SHVW PDQDJPHQW LUULJ
WUDVK UHPRYDO DQG

C

Capital Equipment Greater Than or Equal To \$5,000

777100	Computers - Capital
777200	Software - Capital (Greater than \$100,000)
777300	Office Equipment - Capital
777400	Other Equipment - Capital
777500	Classroom Equipment - Capital
777600	Laboratory - Capital
777700	Furniture - Capital
777800	Vehicles - Capital
777900	Field & Facilities Equipment - Capital

Non-Capital Equipment (Less Than or Equal To \$4,999)

740100	Computers - Non Capital
740150	Software - Non Capital (Less Than/equal \$99,999)
740300	Equipment - Non Capital
740400	Classroom Equipment - Non Capital
740500	Laboratory - Non Capital
740600	Furniture - Non Capital
740700	Vehicles)LHOG(T&S - Non Capital

Capital equipment includes machinery, furniture,

C

CAPITAL EQUIPMENT ACCOUNTS		VS.	NON-CAPITAL EQUIPMENT ACCOUNTS	
* 770000	Capital Equipment Greater Than or Equal To \$5,000		* 740002	Non-Capital Equipment (Less Than or Equal To \$4,999)
777100	Computers - Capital		740100	Computers - Non Capital
777200	Software - Capital (Greater than \$100,000)		740150	Software - Non Capital (Less Than/equal \$99,999)
777300	Office Equipment - Capital			
777400	Other Equipment - Capital		740300	Equipment - Non Capital
777500	Classroom Equipment - Capital		740400	Classroom Equipment - Non Capital
777600	Laboratory - Capital		740500	Laboratory - Non Capital
777700	Furniture - Capital		740600	Furniture - Non Capital
777800	Vehicles - Capital		740700	Vehicles)LHOG(T&S - Non Capital
777900	Field & Facilities Equipment - Capital			

Capital equipment includes machinery, furniture, equipment, and computers with UNIT COST of \$5,000 or more.

Non-capital equipment includes office, classroom, laboratory furniture, equipment, and computers with UNIT COST less than or equal to \$4,999.

*** : EFFECTIVE JULY 01, 2004 THESE ACCOUNTS ARE BUDGET ONLY.**

EXAMPLE:

790001 FACILITIES & CAPITAL IMPROVEMENTS

793000	Landscape/Grounds Capital	New, additions to, or improvements to irrigation systems, site amenities, or landscaping areas. Also repair projects that make the asset better than it was before the repair was required.
793000	Landscape/Grounds Capital	New, additions to, or improvements to irrigation systems, site amenities, or landscaping areas. Also repair projects that make the asset better than it was before the repair was required.
796500	Bldg Reno/Rehab Capital	Includes all projects to renovate or rehabilitate a Building that exceed \$10,000, and change the functionality of the space by changes in layout or how it is used (i.e. lab to classroom). Also includes structural changes to exterior.
797000	Bldg Repair - Capital	Includes all repair projects that exceed \$10,000, and include an upgrade of item repaired (i.e. enhanced lighting, more energy efficient windows, upgrade to roof or doorways, better space utilization, roof repair/replacement, chiller overhauls, tuck pointing, etc)
798000	Utility Dist-Capital	Includes all projects for new exterior utility distribution systems and for repair or improvement projects to existing systems that cost more than \$10,000, and increase functionality (i.e. as part of repair replace 3" line with 5" line).
798500	Land	Land includes cost of land if purchased, or appraised value of gifts.
799000	New Construction Proj-Building	Includes all payments to contractors, architect/engineers, administrative fees for new construction, fixed equipment, additions to existing buildings, site development, utility connections, and landscaping that is part of the original project. (Appraised value if received as gift)
799500	Other Capital Improvements	Includes other additions, fences, utility distribution lines, pumping stations, sidewalks (not associated with buildings), roads and parking lots.

790000 FACILITIES & NON-CAPITAL IMPROVEMENTS

740900	Misc Facilities Charges Less Than \$5,000	Expenses for minor projects that are not capital and do not fit under definitions for non capital maintenance and repairs. Examples include rekeying locks, changing/installing signage, install of handrails, etc.
791000	Landscape & Grounds Maint & Repair - Non Cap	Expenses for maintenance of campus landscape and grounds. Includes annual flower bed maintenance, outdoor pest control, irrigation system maintenance.
792000	Infrastructure Repairs - Non Cap	Includes restoring roads, walks, and parking areas to a usable condition or prevent further deterioration; costs \$or less.
794000	Building Services Non Cap	Building services includes labor and materials to clean buildings, such as janitorial services, window washing and indoor extermination services.
795000	Bldgs-M&R-Non Capital	Restore building and building systems to their normal, usable operating condition or to prevent further deterioration and service interruptions. NOT to include custodial work or work to adapt or renovate facilities for changing programmatic needs or changing standards.
797500	Utility Dist-Non Capital	Includes restoring existing exterior utility distribution systems to a usable condition or to prevent further deterioration and service interruptions.
795000	Bldgs-M&R-Non Capital	Restore building and building systems to their normal, usable operating condition or to prevent further deterioration and service interruptions. NOT to include custodial work or work to adapt or renovate facilities for changing programmatic needs or changing standards.
796000	Minor Renova/Rehab Non Capital	Minor improvements to enhance appearance, or to adapt space for changing programmatic needs or changing standards, which cost equal to or less than \$.