

HEAF Guide

What is HEAF?

Higher Education Assistance Funds – Funding appropriation received annually from the state as per Article VII, Section 17 of the Texas Constitution.

What is HEAF used for?

Acquisition of land, construction, renovation, acquisition of equipment, and library books. The general concept is that HEAF funding should be used for acquiring, constructing, or improving tangible assets.

Tangible assets:

- Are intended for use in current or future operations and not for the purpose of resale,
- Are relatively long lived,
- Have physical substance,
- Provide measurable future benefit to the entity.

See MAPP 11.02.01 at uh.edu/policyservices/MAPP.

For detailed guidelines for expenditures see the Guidelines for Expenditure of Higher Education Assistance Funds within the policy.

Search for HEAF Eligible Account Codes

uh.edu/office-of-finance/references/account-list.xlsx

Use the filter option on Account List (see example).

USED ON VOUCHE	TAGGED ASSET	ALLOWED ON HEAF (1008, 1043, 1044-1046, 7018, 7021, 7032, 7035, 7042, 7045-7047, 703

Search
<input type="checkbox"/> (Select All)
<input checked="" type="checkbox"/> YES
<input type="checkbox"/> (Blanks)

General Tips for managing HEAF

- Monthly reconciliation of expenses charged against funds
- Ensure that cost centers maintain a positive balance
- Funds should be expended within the timeframe and purpose for which the project is scheduled and balances will be cleared upon completion
- Account name reflects the year of the allocation

Trouble Shooting Budget Checking Errors

Most budget checking problems are due to insufficient funds or an expired cost center. If your budget check error states “insufficient funding”, run a 1074 and check each budget node for a negative balance, not just the overall budget (applicable to project & NA CCs). If your budget check error states “outside project grant date” (for project CCs only), check the expiration date and contact the RA assigned to this CC in PeopleSoft Grants.

Budget Transfers

DOR will manage any and all budget transfers related to HEAF project cost centers. In support of NA cost centers DOR will only handle budget transfers between cost centers. Departments can handle transfers between budget nodes, requests to budget as long as the timeline provided for use has not yet expired, and account code reallocations without DOR involvement. Contact DORBIZOP@central.uh.edu.

I’m not sure if I can use HEAF Funds for this...

When in doubt please refer to MAPP. If you are still unsure contact the Division of Research's Business Operations Team at DORBIZOP@central.uh.edu.

Frequent Uses

- Computer
- Software/operation systems
- Furniture/filing cabinets
- Renovation of research lab
- Monitor, keyboard, network card.
Please note: remember to reference the voucher or tag number where computer was originally purchased.
- Maintenance agreement when purchased during the acquisition of equipment.
- Equipment parts such as screws, nuts and bolts needed to build fabricated equipment is allowed; however you must assign a tag number by property management.
- Lab hardware is allowed **when purchased in bulk** (i.e. test tubes/petri dish)

Frequent Misuses

- Gases, liquids, compressed air, chemicals
- Office supplies, print cartridges, paper
- Surge protectors, tools
- CD’s, external hard drives, USB flash drives, and flash memory devices
- Minor repairs
- Wash bottles, or any plastic bottles
- Travel, payroll, advance payments
- Transfer funding from one HEAF cost center to another.

UNIVERSITY of HOUSTON
MANUAL OF ADMINISTRATIVE POLICIES AND PROCEDURES

SECTION: Funding and Budgets
AREA: Expenditure Management

Number: 11.02.01

SUBJECT: Higher Education Assistance Funds

I. PURPOSE AND SCOPE

An amendment to the Texas Constitution provides an annual appropriation to be allocated to state colleges and universities that are not participants in the Permanent University Fund for the purposes of construction, improvements, major repair and rehabilitation, and the acquisition of capital equipment. This appropriation is referred to as the Higher Education Assistance Fund (HEAF).

This document provides comprehensive guidelines covering the internal allocation, management, budget, expenditures, and oversight of HEAF funds appropriated to the University of Houston and related restrictions on these funds. This document is in compliance with [Article VII, Section 17](#) of the Texas Constitution, [Chapter 62 of the Texas Education Code](#), and other relevant statutes and institutional policies. These guidelines apply to the use of HEAF funds by all departments and units of the university.

II. POLICY STATEMENT

Funds appropriated to UH from HEAF shall be allocated, managed, monitored, and reported to achieve optimum usage and accountability within the purposes for which these funds are appropriated. As a general principle, HEAF funds are to be used for acquiring, constructing, or improving intangible and tangible assets. HEAF may be used for but not limited to the following purposes:

- Acquisition of land, with or without permanent improvements.
- Construction and equipping of buildings or other permanent improvements.
- Major repair or rehabilitation of buildings or other permanent improvements.
- Acquisition of capital equipment, library books, and library materials.

III. POLICY PROVISIONS

- A. All HEAF funds, for the purposes of procurement, are subject to the institutional procurement guidelines and restrictions, as prescribed in MAPP [04.01.01](#) (Purchase of Goods, Materials, and Supplies Through the Purchasing Department)
- B. HEAF treasury funds, however, are subject to state expenditure procedures and restrictions. Expenditures are, processed on state vouchers and executed through the State Comptroller.

HEAF bonds are subject to local expenditure procedures and restrictions.

- C. Advance vendor payments are not allowed from HEAF funds.

- D. HEAF funds must be maintained in segregated HEAF cost centers and may not be transferred to non-HEAF cost centers. Non-HEAF funds may not be transferred into or intermixed with HEAF funds.
- E. HEAF funds must not be used for expenses related to student housing, intercollegiate athletics or auxiliary enterprises. However, in the case of renovation of a building used in part for auxiliary enterprises, HEAF may be used proportionally for the Education and General portion of the building.

IV. ALLOCATION

- A. Under the Texas Constitution, an annual appropriation of funds to eligible institutions of higher education is determined for each 10-year period beginning with 1985 (and subject to review and revision at the end of each five years). Annual UH HEAF allotments from this appropriation are then determined through a state allocation formula that is based upon the institutional space deficit, the condition of facilities and institutional complexity. The amount of the annual allotment is determined for the 10-year period, subject to a review at the end of five years.
- B. As a part of the annual plan and budget development process, UH executive management will determine specific allocations for academic equipment and renovation projects and equipment cost-sharing; for library books and eligible materials; for information technology equipment; and for other equipment, renovation, and construction needs as determined appropriate. These internal allocations will be determined in conjunction with discussions with key academic and administrative officials and groups.

V. REVIEW AND RESPONSIBILITY

Responsible Party: Associate Vice President for Finance

Review: Every five years

VI. APPROVAL

/Raymond Bartlett/

Senior Vice President for Administration and Finance

/Renu Khator/

President

Date of President's Approval: August 31, 2022

VII. REFERENCES

[Article VII, Section 17 of the Texas Constitution](#)
[Chapter 62 of the Texas Education Code](#)
 Guidelines for Expenditures of Higher Education Assistance Funds

Guidelines for Expenditure of Higher Education Assistance Funds

GENERAL PRINCIPLES GOVERNING USE OF HEAF

1. In accordance with Article VII, Section 17(a) of the Texas Constitution, Higher Education Assistance Funds (HEAF) is appropriated for the following purposes:
 - Acquisition of land, either with or without permanent improvements.
 - Construction and equipping of buildings or other permanent improvements.
 - Major repair or rehabilitation of buildings or other permanent improvements.
 - Acquisition of capital equipment, library books, and library materials.
2. Article VII also provides that governing boards may issue bonds or notes and pledge up to 50 percent of money allocated to secure payment of the principal and interest on the bonds or notes. The proceeds of the bonds or notes may be used for any of the purposes listed in item 1.
3. Institutions may not use HEAF for construction, equipping, repairing, or rehabilitating buildings or permanent improvements used exclusively for auxiliary enterprise operations.

In cases of construction and renovation of a building used in part for auxiliary enterprises, HEAF may be used proportionally for the Education and General portion of the building.
4. As a general principle, HEAF is to be used for acquiring, constructing, or and improving intangible or tangible assets.

For the purposes of HEAF expenditures, assets are defined as assets that have all the following characteristics:

 - Are intended for use in current or future operations and not for the purpose of resale
 - Are relatively long lived
 - Provide measurable future benefit to the entity

Uses of HEAF are based upon the state definition of an intangible or “tangible asset,” rather than a capital asset. An intangible or tangible asset may or may not be capitalized, or it may be partially capitalized.

For the purposes of these guidelines, costs of acquiring, constructing, or improving tangible assets include all directly related reasonable and legitimate costs. These costs may include salaries of third party contractors and other costs incurred to place the asset in use and ready for productivity in the broad business sense. Employee benefits are not covered by HEAF funds, therefore, university employee salaries are not allowed on HEAF funds.

SPECIFIC PROVISIONS

1. Acquisition of land with or without permanent improvements, for the purpose of these guidelines, the following definitions apply:

- a. Land: The surface or crust of the earth which can be used to support structure and which may be used to grow crops, grass, shrubs, and trees.
 - b. Cost of land may include:
 - Purchase price
 - Commissions
 - Fees for examining and recording titles
 - Surveying
 - Drainage costs
 - Land clearing
 - Demolition of existing improvements (less salvage)
 - Landfilling
 - Grading
 - Interest on mortgages accrued at date of purchase
 - Other costs incurred in acquiring the land
 - c. Unless approved in advance by the Legislature, an institution cannot use these funds to acquire land for a branch campus or educational center that is not a separate degree-granting institution created by general law.
2. Construction and equipping of buildings or other permanent improvements, for the purpose of these guidelines, are defined as follows:
- a. Constructing and equipping: The process of erecting buildings and providing equipment which will assure that the buildings can be used for the purposes intended, and the constructing and equipping of other permanent improvements. This category includes additions to, and equipping of, existing buildings.
 - b. Buildings: Roofed structures (conventional or underground) housing operations. This category includes storage structures and additions to buildings meeting this definition.
 - c. Other permanent improvements: Assets that enhance the quality of land or buildings or facilitate the use of land or buildings and that have finite but extended lives. Permanency is relative and should be interpreted in terms of the periods of usefulness. Only land can be considered permanent in any absolute sense.

Examples of other permanent improvements: Paving; lighting; fences; sewers; electrical distribution systems; water systems; sewer systems; landscaping; air conditioning; elevators; vent hoods; energy management systems; mechanical, plumbing, and electrical systems; voice-and-data systems and computing systems.

Systems that in normal usage could be moved from building to building or from room to room are not included as permanent improvements.
 - d. Cost of buildings may include:
 - Original contract price or cost of construction
 - Expenses for remodeling, reconditioning, or altering a purchased building to make it suitable for the purpose for which it was acquired

- Payment of unpaid or accrued taxes on the building to the date of purchase
 - Cancellation or buy-out of existing leases
 - Other costs relating to placing the asset into operation
- e. Construction costs of buildings and other permanent improvements may include the costs of:
- The completed project
 - Excavation, grading, or filling of land for a specific building
 - Preparation of plans, specifications, blueprints, etc.
 - Building permits
 - Architects', engineers', and/or management fees for design and supervision
 - Legal fees
 - Temporary buildings used during construction
 - Unanticipated costs such as rock blasting, piling, or relocation of channel of underground stream
 - Drainage costs
 - Land clearing
 - Demolition of existing improvements
 - Maintenance agreements purchased as part of the original acquisition (such as those for software application programs and operation systems or for energy management systems)
- f. Equipping costs may include costs of:
- Original contract or invoice of the furnishings or equipment
 - Freight-in, import duties, handling, and storage
 - Specific in-transit insurance
 - Sales, use, and other taxes imposed on the acquisition
 - Site preparation
 - Installation
 - Testing and preparation for use
 - Reconditioning used items when purchased
 - Maintenance agreements purchased as part of the original acquisition
 - Development of software application programs and operating systems
- g. Without the prior approval of the legislature, appropriations under this section may not be expended for acquiring land with or without permanent improvements, or for constructing and equipping buildings or other permanent improvements, for a branch campus or educational center that is not a separate degree-granting institution created by general law.
3. Major repairs or rehabilitation of buildings or other improvements may include, but is not limited to, the following categories:
- Repairs

- Renovations
 - Replacements
 - Betterments
- a. These improvements are normally expected to:
- Extend the useful life
 - Improve operating efficiency
 - Eliminate health and safety hazards
 - Correct structural or mechanical defects
 - Upgrade the quality of existing facilities
 - Convert these assets to more useful functions
- b. Routine maintenance is not a HEAF-eligible improvement.
- c. Cost of major repairs or rehabilitation of buildings or other improvements includes those items identified in item 2 above.
4. Acquisition of capital equipment, library books, and library materials, for the purposes of HEAF expenditures, include the following definitions and guidelines:
- a. Capital equipment: Fixed or moveable tangible assets to be used for operations, the benefits of which extend over more than one fiscal year. These assets may be purchased from an outside vendor or constructed or developed by university employees. Computer software operating systems and application programs are considered capital equipment under this definition; routine maintenance is not allowable.
- b. Equipment costs may include costs of:
- Original contract or invoice of the furnishings or equipment
 - Freight-in, import duties, handling, and storage
 - Specific in-transit insurance
 - Sales, use, and other taxes imposed on the acquisition
 - Site preparation
 - Installation
 - Testing and preparation for use
 - Reconditioning used items when purchased
 - Maintenance agreements purchased as part of the original acquisition
 - Development costs of computer software
- c. Library: For the purposes of these guidelines, a collection of books and/or materials in locations approved by university administration that are accessible to the general university community.
- d. Library book: A literary composition bound into a separate volume, generally identifiable as a separately copyrighted unit. Books should be distinguished from periodicals and journals.
- e. Library materials: Information sources other than books (either owned or accessed),

which provide information essential to the learning process, or which enhance the quality of university library programs, including:

- Journals
- Periodicals
- Microforms
- Audiovisual media
- Computer-based information
- Manuscripts
- Maps
- Documents

f. Cost of library books and library materials may include the costs of:

- Invoice price of books or library materials
- Freight-in, handling, and insurance
- Binding
- Electronic access
- Reproduction and like costs
- Similar costs required to put these assets in place, excluding library salaries

5. HEAF funds may be used to acquire assets by using any of the following procurement methods:

- Purchase
- Lease/Purchase
- Lease

6. Refunding bonds or notes: The governing board of each institution covered by Article VII, Section 17 is authorized to issue bonds to refund outstanding bonds or notes. Only bond proceeds issued under this section can be used to refund bonds issued under prior law.

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

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)
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

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)
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

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)
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