

Acct	Short Descr	Long Descr	Acct Type	Category	Used on Voucher	Tagged Assets	HEAF Eligible	Restricted Use	Additional Requirement	Comp Obj Descr	Budget Node (Lvl 3)
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	x		x	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	x		x	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	x		x	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	x		x	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	x		x	FPC Use Only		CONSTRUCTION OF BUILDINGS	B5008
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	x		x	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	x		x	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	x		x	FPC Use Only		CONSTRUCTION OF BUILDINGS	B5008
58233	SWAAC OVERHEAD CHG-FPC		Expense	Construction and Renovation	x		x	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	x		x	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	x		x	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	x		x	FPC Use Only		CONSTR/IMPROV-GROUNDS/LAND	B5008