**Uncapitalized / Not Inventoried**

- 74500  Supplies
- 74501  Medical Supplies
- 74502  Athletic Uniforms
- 74503  Athletic Supplies
- 74505  Animal Care Charges
- 74506  Technology Supplies
- 74507  Instructional Supplies
- 74513  Buildings (under $100,000)

**Uncapitalized / Inventoried**

- 74504  Controlled Equip under $1,500
- 74511  Computers ($1,500 - $4,999)
- 74510  Sensitive Equipment ($1,500-$4,999)

**Capitalized Equipment / Inventoried**

- 78110  Office Equipment
- 78111  Furniture and Fixtures
- 78120  Operational Equipment
- 78130  Instructional Equipment
- 78190  Other Equipment
- 78195  Works of Art

**Library Books and Binding**

- 74984  Non Catalogued Books Periodicals
- 74988  Periodicals
- 74991  Microformat - Periodicals
- 78510  Books
- 78511  Books Freight
- 78512  Books Standing Orders
- 78530  Binding
- 78540  Films
- 78550  Microformat - Books
- 78580  Other Library Holdings

**Capitalized Software**

- 78610  Capitalized Software

**Land**

- 78210  Purchase of Land
- 78220  Site Development and Improvement
- 78290  Appraisals
- 78291  Legal Administrative Fees
- 78292  Other Land Costs
**Buildings - over $100,000**
78310  Purchase of Buildings
78311  Other Building Costs
78320  Construction Contracts
78321  Architectural Services
78322  Engineering Services
78323  Concrete Testing
78324  Stationary Equipment
78325  Topographical Surveys
78326  Legal Administrative Fees
78327  Contingency
78328  Other Construction Costs

**Improvements and Infrastructure**
  Parking Lots Streets Walks etc
78410  Construction Contracts
78411  Architectural Engineering Services
78412  Legal Administrative Fees
78413  Landscaping and Paving
78414  Electrical Work
78415  Safety Items
78416  Topographical Surveys
78417  Contingency
78418  Other Parking Street Costs
  Utility System MaintenanceOper
78420  Construction Contracts
78421  Architectural Engineering Services
78422  Legal Administrative Fees
78423  Landscaping and Paving
78424  Electrical Work
78425  Safety Items
78426  Topographical Surveys
78427  Contingency
78428  Other Utility System Maint Costs
  Other Improvements
78490  Construction Contracts
78491  Architectural Engineering Services
78492  Legal Administrative Fees
78493  Landscaping and Paving
78494  Electrical Work
78495  Safety Items
78496  Topographical Surveys
78497  Contingency
78498  Other Improvements