

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 Maintenance Oper

- 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