

SPEND CATEGORY	LEGACY OBJECT CODE
PP&E - Land (SC0126) PP&E - Land Improvements (SC0242)	7120 <u>Acquisitions - Land</u> : Expenditures for the purchase of land, right-of-ways, etc. Included would be taxes, survey fees, legal fees, and other purchase-related costs.
PP&E - Buildings (SC0127)	7140 <u>Acquisitions - Buildings</u> : Expenditure for purchasing structures used to house persons and/or property. Whether buildings are purchased or constructed, this account includes the purchase or contract price, taxes, legal fees, architectural fees and other purchase-related costs.
Construction Deposits at FP&C (SC0128)	7141 <u>SFP&C Deposits</u> : Deposits sent to the Office of State Facility Planning and Control to fund start-up costs for construction funded by self-generated revenues or bond revenues.
PP&E - Fleet or Vehicles - less than \$5K (SC0238)	7220 <u>Acquisitions – Automotive – Less than \$5,000</u> : Cost of automobiles, trucks, and trailers, including all delivered accessories on the vehicle, taxes, delivery charges, title registration, and other purchase-related costs.
PP&E - Fleet or Vehicles - \$5K and greater (SC0129)	7225 <u>Acquisitions – Automotive – Greater than \$4,999.99</u> : Cost of automobiles, trucks, and trailers, including all delivered accessories on the vehicle, taxes, delivery charges, title registration, and other purchase-related costs.
PP&E - Plant Maintenance Equipment - less than \$5K (SC0283)	7240 <u>Acquisitions – Equipment for Buildings, Grounds, and General Plant – Less than \$5,000</u> : Immovable or stationary equipment for buildings and general plant use. Installation charges, freight, taxes and other purchase-related charges should be included in the cost.
PP&E - Plant Maintenance Equipment - \$5K and greater (SC0282)	7245 <u>Acquisitions – Equipment for Buildings, Grounds, and General Plant – Greater than \$4,999.99</u> : Immovable or stationary equipment for buildings and general plant use. Installation charges, freight, taxes and other purchase-related charges should be included in the cost.

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<p>PP&E - Agricultural Equipment - less than \$5K (SC0228)</p> <p>PP&E - Construction Equipment - less than \$5K (SC0232)</p>	<p>7260 <u>Acquisitions - Farm, Heavy Movable Equipment – Less than \$5,000</u>: Cost of agricultural, construction and heavy maintenance equipment. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.</p>
<p>PP&E - Agricultural Equipment - \$5K and greater (SC0131)</p> <p>PP&E - Construction Equipment - \$5K and greater (SC0130)</p>	<p>7265 <u>Acquisitions - Farm, Heavy Movable Equipment – Greater than \$4,999.99</u>: Cost of agricultural, construction and heavy maintenance equipment. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.</p>
<p>PP&E - Livestock/Farm Animals (SC0132)</p>	<p>7269 <u>Acquisitions – Livestock and Farm Animals</u>: Cost of livestock (for breeding or milk production) and farm animals. Cost would include purchase price, delivery charges, taxes, title fees and other purchase-related costs.</p>
<p>PP&E - Household Furniture or Equipment - less than \$5K (SC0240)</p> <p>PP&E - Janitorial Equipment - less than \$5K (SC0281)</p>	<p>7280 <u>Acquisitions - Household Equipment – Less than \$5,000</u>: Equipment used in housekeeping, janitorial and laundry functions. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.</p>
<p>PP&E - Household Furniture or Equipment - \$5K and greater (SC0133)</p> <p>PP&E - Janitorial Equipment - \$5K and greater (SC0191)</p>	<p>7285 <u>Acquisitions - Household Equipment – Greater than \$4,999.99</u>: Equipment used in housekeeping, janitorial and laundry functions. Cost would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs.</p>
<p>PP&E - Medical Equipment - less than \$5K (SC0277)</p>	<p>7300 <u>Acquisitions - Medical Equipment – Less than \$5,000</u>: Equipment used in the treatment or diagnosis of sick or injured, <u>including</u> Veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.</p>



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PP&E - Medical Equipment - \$5K and greater (SC0134)	7305 <u>Acquisitions - Medical Equipment – Greater than \$4,999.99</u> : Equipment used in the treatment or diagnosis of sick or injured, <u>including</u> Veterinary equipment. Cost would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.
PP&E - Office Equipment/Furniture - less than \$5K (SC0291)	7320 <u>Acquisitions - Office Equipment – Less than \$5,000</u> : Equipment used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. Items charged to this object category might include typewriters, word processors, microfiche readers, copy machines, and other office machinery, as well as furniture and furnishings. Purchases of computers, related hardware and computer equipment for telecommunications used in the operations of administrative units should be charged to object 7321.
PP&E - Printers/Multi-functional Copiers/Fax Machines - less than \$5K (SC0356)	
PP&E - Office Equipment/Furniture - \$5K and greater (SC0135)	7325 <u>Acquisitions - Office Equipment – Greater than \$4,999.99</u> : Equipment used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges and other purchase-related costs. Items charged to this object category might include typewriters, word processors, microfiche readers, copy machines, and other office machinery, as well as furniture and furnishings. Purchases of computers, related hardware and computer equipment for telecommunications used in the operations of administrative units should be charged to object 7326.
PP&E - Printers/Multi-functional Copiers/Fax Machines - \$5K and greater (SC0187)	

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PP&E - Computers - Desktops - less than \$5K (SC0357)

PP&E - Computers - Laptops/Notebooks/Tablets - less than \$5K (SC0358)

PP&E - Computers - Servers/Peripherals - less than \$5K (SC0359)

7321 Acquisitions - Office Equipment – Computers – **Less than \$5,000**: Computers, related hardware, and computer equipment for telecommunications used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4101.

7341 Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Computers – **Less than \$5,000**: Computers, related hardware, and computer equipment for telecommunications used in the operations of a non-administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4251.

PP&E - Computers - Desktops - \$5K and greater (SC0173)

PP&E - Computers - Laptops/Notebooks/Tablets - \$5K and greater (SC0181)

PP&E - Computers - Servers/Peripherals - \$5K and greater (SC0189)

7326 Acquisitions - Office Equipment – Computers – **Greater than \$4,999.99**: Computers, related hardware, and computer equipment for telecommunications used in the operations of an administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4101.

7346 Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Computers – **Greater than \$4,999.99**: Computers, related hardware, and computer equipment for telecommunications used in the operations of a non-administrative unit. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Associated software should be charged to object 4251.



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PP&E - Audio/Visual Equipment - less than \$5K (SC0330)	7340 <u>Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Less than \$5,000:</u> Equipment used in the operations of instructional, research, or public service units or for recreational and cultural enrichment. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Items charged to this object category might include audio-visual equipment, electron microscopes, centrifuges, spectrometers, pool tables, or museum artifacts. Office equipment, furniture, and furnishings used in the operation of non-administrative units should also be included in this object category. Purchases of computers, related hardware, and computer equipment for telecommunications used in the operations of non-administrative units should be charged to object 7341.
PP&E - Classroom Equipment - less than \$5K (SC0231)	
PP&E - Fitness Equipment - less than \$5K (SC0326)	
PP&E - Food and Beverage Equipment - less than \$5K (SC0239)	
PP&E - Law Enforcement/Security Services Equipment - less than \$5K (SC0244)	
PP&E - Music Equipment - less than \$5K (SC0286)	
PP&E - Scientific & Research Equipment - less than \$5K (SC0315)	
PP&E - Sports and Recreational Equipment - less than \$5K (SC0328)	
PP&E - Veterinary Equipment - less than \$5K (SC0331)	
Firearms (SC0182)	

SPEND CATEGORY

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PP&E - Audio/Visual Equipment - \$5K and greater (SC0169)

PP&E - Classroom Equipment - \$5K and greater (SC0136)

PP&E - Fitness Equipment - \$5K and greater (SC0325)

PP&E - Food and Beverage Equipment - \$5K and greater (SC0178)

PP&E - Law Enforcement/Security Services Equipment - \$5K and greater (SC0243)

PP&E - Music Equipment - \$5K and greater (SC0285)

PP&E - Scientific & Research Equipment - \$5K and greater (SC0314)

PP&E - Sports and Recreational Equipment - \$5K and greater (SC0327)

PP&E - Veterinary Equipment - \$5K and greater (SC0082)

7345 Acquisitions - Instructional, Research, Public Service, Recreational, and Cultural Equipment – Greater than \$4,999.99: Equipment used in the operations of instructional, research, or public service units or for recreational and cultural enrichment. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Items charged to this object category might include audio-visual equipment, electron microscopes, centrifuges, spectrometers, pool tables, or museum artifacts. Office equipment, furniture, and furnishings used in the operation of non-administrative units should also be included in this object category. Purchases of computers, related hardware, and computer equipment for telecommunications used in the operations of non-administrative units should be charged to object 7346.

Books (SC0339)

Library Manuscripts, Photographs, Maps (SC0249)

Other Library Materials - Microfilm, Microfiche, AV, Ephemera, Sheet Music, Etc (SC0251)

Periodicals (SC0252)

7360 Acquisitions - Library Reference Materials: Books, films, microfilm, recordings, and periodicals purchased, acquired, and housed in a central University library. Cost of such items would include purchase price, delivery charges, taxes, and other purchase-related costs. Books acquired by departments and not housed in a central University library should be charged to object 4250.

PP&E - Boats or Aircraft - less than \$5K (SC0237)

7380 Acquisitions - Boats and Aircraft – Less than \$5,000: Boats, aircraft, and major components thereof, such as inboard and outboard motors, aircraft engines, etc. Cost would include purchase price, delivery charges, taxes, title fees, installation, licenses, and other purchase-related costs.

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<p>PP&E - Boats or Aircraft - \$5K and greater (SC0138)</p>	<p>7385 <u>Acquisitions - Boats and Aircraft – Greater than \$4,999.99</u>: Boats, aircraft, and major components thereof, such as inboard and outboard motors, aircraft engines, etc. Cost would include purchase price, delivery charges, taxes, title fees, installation, licenses, and other purchase-related costs.</p>
<p>PP&E - Communications Equipment - less than \$5K (SC0333)</p>	<p>7400 <u>Acquisitions - Communications Equipment – Less than \$5,000</u>: Equipment used for communications such as two-way radio equipment, antennae, facsimile (FAX) equipment, paging equipment, etc. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Computer equipment used for telecommunications should be charged to either object 7321 or 7341, as appropriate.</p>
<p>PP&E - Communications Equipment - \$5K and greater (SC0139)</p>	<p>7405 <u>Acquisitions - Communications Equipment – Greater than \$4,999.99</u>: Equipment used for communications such as two-way radio equipment, antennae, facsimile (FAX) equipment, paging equipment, etc. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs. Computer equipment used for telecommunications should be charged to either object 7326 or 7346, as appropriate.</p>
<p>PP&E - Other Equipment - less than \$5K (SC0292)</p>	<p>7420 <u>Acquisitions - Other Equipment – Less than \$5,000</u>: Cost of equipment acquired that is not chargeable to one of the specific classes of acquisitions for capital outlays. Cost of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.</p>
<p>PP&E - Equipment for Fleet, Vehicles, Boats or Aircraft - less than \$5K (SC0236)</p>	<p>7420 <u>Acquisitions - Other Equipment – Less than \$5,000</u>: Cost of equipment acquired that is not chargeable to one of the specific classes of acquisitions for capital outlays. Cost of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.</p>
<p>PP&E - Other Equipment - \$5K and greater (SC0140)</p>	<p>7425 <u>Acquisitions - Other Equipment – Greater than \$4,999.99</u>: Cost of equipment acquired that is not chargeable to one of the specific classes of acquisitions for capital outlays. Cost of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.</p>
<p>PP&E - Equipment for Fleet, Vehicles, Boats or Aircraft - \$5K and greater (SC0235)</p>	<p>7425 <u>Acquisitions - Other Equipment – Greater than \$4,999.99</u>: Cost of equipment acquired that is not chargeable to one of the specific classes of acquisitions for capital outlays. Cost of this equipment would include the purchase price, delivery charges, installation, taxes, and other purchase-related costs.</p>

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PP&E - Modular Furniture - less than \$5K (SC0241)	7440 <u>Acquisitions - Modular Equipment – Less than \$5,000</u> : Panel or component-based furniture systems that can be configured together to create single or multiple workstations. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.
PP&E - Modular Furniture - \$5K and greater (SC0141)	7445 <u>Acquisitions - Modular Equipment – Greater than \$4,999.99</u> : Panel or component-based furniture systems that can be configured together to create single or multiple workstations. Costs would include purchase price, delivery charges, taxes, installation charges, and other purchase-related costs.
Equipment Components purchased for Fabrication (SC0142)	7490 <u>Components - Equipment Construction – Less than \$5,000</u> : Cost of materials and supplies used to fabricate a piece of equipment. Upon completion, the Property Management Office must be notified to have the equipment tagged and recorded in the University’s moveable equipment inventory records.
	7495 <u>Components - Equipment Construction – Greater than \$4,999.99</u> : Cost of materials and supplies used to fabricate a piece of equipment. Upon completion, the Property Management Office must be notified to have the equipment tagged and recorded in the University’s moveable equipment inventory records.
Major Repairs - Land Improvements (SC0143)	7520 <u>Major Repairs - Land Improvement</u> : Cost of repairs or improvements to land which physically alter the land. Commonly found in this object would be major landscaping projects, improving and repairing roadways or parking areas. Cost of these major repairs would be contract price, architectural fees, taxes, fill dirt, labor and other repair-related costs.

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Major Repairs - Buildings (SC0144)	7540 <u>Major Repairs - Buildings</u> : Renovation or major repairs that physically alter existing buildings and facilities. Cost would include contract price, architectural fees, taxes, supplies, labor, and other repair-related costs.
Major Repairs - Fleet or Vehicles (SC0146)	7620 <u>Major Repairs – Automotive</u> : Repairs to automobiles, trucks and trailers that extend their useful life. Common expenditures would be overhauls, replacing engines or transmissions, etc. Cost would include contract price, replacement parts, labor, taxes, and other repair-related costs.
Major Repairs - Plant Maintenance Equipment (SC0273)	7640 <u>Major Repairs – Equipment for Buildings, Grounds, and General Plant</u> : Repairs to immovable or stationary equipment for buildings and general plant use that extends useful life. Cost of repairs would include contract price, Parts, labor, taxes, and other repair-related costs.
Major Repairs - Agricultural Equipment (SC0149)	7660 <u>Major Repairs – Farm and Heavy Movable Equipment</u> : Repairs to agricultural, construction, and heavy maintenance equipment that extends useful life. Common expenditures would be engine overhauls, replacement of engines or transmissions, etc.
Major Repairs - Construction Equipment (SC0147)	
Major Repairs - Household Furniture or Equipment (SC0151)	7680 <u>Major Repairs - Household Equipment</u> : Repairs extending the useful life of housekeeping, janitorial, and laundry equipment. Cost of repairs would include contract price, parts, labor, taxes, and other repair-related costs.
Major Repairs - Janitorial Equipment (SC0269)	
Major Repairs - Medical Equipment (SC0153)	7700 <u>Major Repairs - Medical Equipment</u> : Repairs extending the useful life of equipment used in the treatment or diagnosis of sick or injured, including veterinary equipment. The cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.

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Major Repairs - Office Equipment (SC0155)	7720 <u>Major Repairs - Office Equipment</u> : Repairs extending the useful life of equipment used in the operations of an office. The cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.
Major Repairs - Audio/Visual Equipment (SC0264) Major Repairs - Classroom Equipment (SC0157) Major Repairs - Fitness Equipment (SC0267) Major Repairs - Food and Beverage Equipment (SC0268) Major Repairs - Law Enforcement/Security Services Equipment (SC0270) Major Repairs - Music Equipment (SC0272) Major Repairs - Scientific & Research Equipment (SC0274) Major Repairs - Sports and Recreational Equipment (SC0275) Major Repairs - Veterinary Equipment (SC0276)	7740 <u>Major Repairs – Educational, Research, Recreational, and Cultural Equipment</u> : Repairs extending the useful life of equipment used for instruction, research, recreation, or cultural enrichment. Cost of repairs include the contract price, parts, labor, taxes, and other repair-related costs.
Major Repairs - Boats or Aircraft (SC0158)	7760 <u>Major Repairs - Boats and Aircraft</u> : Repairs extending the useful life of a boat or aircraft, but <u>not</u> including the purchase and installation of major components such as inboard and outboard motors, aircraft engines, etc. Cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.
Major Repairs - Communications Equipment (SC0160)	7780 <u>Major Repairs - Communications Equipment</u> : Repairs extending the useful life of equipment used for communications, such as repairs of radios, antennae, teletype machines, etc. Cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.



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Major Repairs - Other Equipment (SC0161)	7800 <u>Major Repairs - Other Equipment</u> : Repairs extending the useful life of equipment that are not chargeable to the specific major repair objects.
Major Repairs - Computer Equipment (SC0265)	Cost of repairs would include the contract price, parts, labor, taxes, and other repair-related costs.
Major Repairs - Equipment Components/Fabrication (SC0266)	
Major Repairs - Equipment for Fleet, Vehicles, Boats or Aircraft (SC0137)	
Major Repairs - Modular Furniture (SC0271)	