

## CAPITAL ACCOUNTS

All accounts beginning with "27" (27XXX) are used for recording expenditures that will be capitalized. Accounts 271XX and 272XX are for specific capital improvement projects authorized by the Executive Vice Chancellor of Business Affairs; expenditures must be authorized by the Associate Vice Chancellor of Facilities Management/Planning. Accounts 274XX, 275XX, and 276XX are for items that cost \$5000 or more, have a useful life of more than one year and are generally added to the Physical Asset Inventory; expenditures may originate from any cost center. Items purchased from Accounts 27401, 27411, 27421, 27431, 27501, 27511, 27521 and 27565 are added to the Physical Asset Inventory and become the responsibility of the cost center; see Section 11, Business Office Procedures Manual. Accounts 278XX are for additions to the LRCs' permanent collections; expenditures normally originate from the LRCs.

### 270XX LAND

27001 Land Purchases and Donations (4X-XX-XXXXXX)

Expenditures made to acquire land and/or to ready it for use, e.g., purchase price, closing costs and costs incurred in getting the land ready for its intended use.

27002 Land Rights and Easements- Capt (4X-XX-XXXXXX)

Payments to governmental agencies or to other land owners for legal rights to use adjacent property.

### 271XX SITES

27101 Site Improvement or Development (4X-XX-XXXXXX)

Expenses for improvements to old sites and new sites that have been developed, e.g., grading, seeding and planting, installing sewers and storm drains; and expenses for developing a site, e.g., appraisal fees, survey fees, aerial photographs, subsurface soil investigation, temporary fencing, earth moving, clearing, and demolition.

27102 Landscape and Irrigation- Capt (4X-XX-XXXXXX)

Expenses for improvements to old sites and new sites that have been developed, e.g., landscaping and irrigation systems.

27103 Athletic Facilities- Capt (4X-XX-XXXXXX)

Expenses for improvements to existing and new athletic facilities, e.g., grading, seeding and planting, lighting, and drainage.

## **272XX BUILDINGS**

- 27201 Construction (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)
- Expenses for construction of building additions or remodeling that are not general maintenance and repairs, e.g., general construction contracts, installation of plumbing, heating, ventilation, lighting or electrical systems, etc.
- 27202 Construction Management (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)
- Expenses for professional services that apply effective management techniques to the planning, design and construction of a project from inception to completion.
- 27205 HVAC Costs – Capital (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)
- Expenses for installation or replacement of heating and/or air conditioning systems or components.
- 27206 Program Management (4X-XX-XXXXXXX)
- Expenses for professional services to oversee the budgetary, architectural, quality of construction and environmental aspects of a project. (Used for 2004 Bond projects.)
- 27207 Cabling/Communications (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)
- Expenses for the installation or replacement of network and/or communications cabling.
- 27211 Architects & Engineers (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)
- Expenses for professional services related to construction or building additions or remodeling eligible to be recorded in account 27201 or 27207.
- 27213 Service Reimbursables A/E (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)
- Reimbursable expenses for architects and engineers services contracts for construction related to accounts 27202 or 27211.
- 27215 Plan Reproduction Costs (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)
- Expenses for reproduction of architectural plans for construction bidding and for use by District Facilities.
- 27231 Buildings-Acquisitions (4X-XX-XXXXXXX)
- Expenses for purchase of existing buildings.

27232 In-House Construction Administration (4X-XX-XXXXXXX)

Expenses related to the oversight of construction that is related to large-scale initiatives such as bond issues. Expenses are typically allocated to another division representing the administration costs associated with an individual project. For use by District Financial Services only.

27241 Buildings- Capitalized Interest (99-XX-XXXXXXX)

Allocation of interest expense incurred on debt proceeds used to finance the construction of a new project. For use by District Financial Services only.

27251 Retainage-Construction (99-XX-XXXXXXX)

Expenses for a percentage of construction costs that are held in escrow and paid with interest at the completion of the construction project. For use by District Financial Services only.

27293 Contingency-Construction (4X-XX-XXXXXXX, 9X-XX-XXXXXXX)

Account used in the budget development process to provide for anticipated construction expenses. For use by District Financial Services only.

27298 YE Construction Accruals (99-XX-XXXXXXX)

Account used for the accrual of construction expenses at year-end. For use by District Financial Services only.

**274XX EQUIPMENT**

27401 Equipment-Instructional-Inventoriable  
(11-XX-4XXXXXX, 11-XX-5XXXXXX, 11-XX-6XXXXXX,  
11-XX-7XXXXXX, 13-XX-XXXXXXX, 17-XX-XXXXXXX,  
18-XX-XXXXXXX, 4X-XX-XXXXXXX)

For purchase of equipment used in the instructional process.  
Examples: printing press, presentation stations, LCD projectors,  
lecterns, AV systems, manikin, alignment machine, brake lathe.

27411 Equipment-Office-Inventoriable (11-XX-XXXXXXX,  
12-XX-XXXXXXX, 13-XX-XXXXXXX, 14-XX-XXXXXXX,  
17-XX-XXXXXXX, 18-XX-XXXXXXX, 4X-XX-XXXXXXX)

Examples: postage machine, ice machine, AV equipment, network  
server, hard drive storage array, fiber panel switch.

27421 Equipment-Physical Plant-Inventoriable  
(11-XX-8XXXXXX, 4X-XX-XXXXXX)  
  
Examples: generator, power quality analyzer, pickup truck, utility vehicle, tractor.

27431 Equipment-Special-Inventoriable (11-XX-XXXXXX,  
12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX,  
17-XX-XXXXXX, 18-XX-XXXXXX, 4X-XX-XXXXXX)  
  
Examples: vehicle, editing system, network server, disk array, telephone equipment, wheelchair lift, ID card system. Expenditures normally originate from Student Programs, LRCs and the Center for Telecommunications.

27491 Equipment-Donated-Inventoriable (11-XX-XXXXXX,  
12-28-XXXXXX)  
  
Inventoriable equipment received from donors. A corresponding amount of revenue is recorded in account 17700. Items donated to grants should be recorded in Fund 11, except for LCET, which should be Fund 12.

## **275XX FURNITURE**

27501 Furniture-Instructional-Inventoriable  
(11-XX-4XXXXXX, 11-XX-5XXXXXX, 11-XX-6XXXXXX,  
11-XX-7XXXXXX, 13-XX-XXXXXX, 17-XX-XXXXXX,  
18-XX-XXXXXX, 4X-XX-XXXXXX)  
  
For purchase of furniture used directly in the instructional process.  
Examples: drafting table, chef's work table, lab table, supply cabinet.

27511 Furniture-Office-Inventoriable (11-XX-XXXXXX,  
12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX,  
17-XX-XXXXXX, 18-XX-XXXXXX, 4X-XX-XXXXXX)  
  
For the purchase of stand-alone or case items. See account 27565 for modular furniture. Examples: Desk, task chair, lateral file.

27521 Furniture-Special-Inventoriable (11-XX-XXXXXX,  
12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX,  
17-XX-XXXXXX, 18-XX-XXXXXX, 4X-XX-XXXXXX)  
  
Examples: billiard table, dining table, baseball bleachers.

27565 Furniture-Modular (11-XX-XXXXXX, 12-XX-XXXXXX,  
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,  
18-XX-XXXXXX, 4X-XX-XXXXXX)  
  
This account should be used for the purchase of modular furniture of any dollar amount and should include shipping and installation costs.

27591 Furniture-Donated-Inventoriable (11-XX-XXXXXX,  
12-28-XXXXXX)

Inventoriable furniture received from donors. A corresponding amount of revenue is recorded in account 17700. Items donated to grants should be recorded in Fund 11, except for LCET, which should be Fund 12.

## **276XX SOFTWARE**

27601 Software (11-XX-XXXXXX, 12-XX-XXXXXX,  
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,  
18-XX-XXXXXX, 4X-XX-XXXXXX)

Example: Microsoft SQL Server, network backup software, instructional software, lesson builder software.

27602 Software-Capt-Application (11-XX-XXXXXX, 12-XX-XXXXXX,  
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,  
18-XX-XXXXXX, 4X-XX-XXXXXX)

Example: Cisco software.

27603 Software-Capt-Voice Comm (11-XX-XXXXXX, 12-XX-XXXXXX,  
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,  
18-XX-XXXXXX, 4X-XX-XXXXXX)

Example: E911 software.

27604 Software-Capt-Other (11-XX-XXXXXX, 12-XX-XXXXXX,  
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,  
18-XX-XXXXXX, 4X-XX-XXXXXX)

Example: teaching software, ChemStation software.

27691 Software-Donated (11-XX-XXXXXX, 12-28-XXXXXX)

Software received from donors. A corresponding amount of revenue is recorded in account 17700. Items donated to grants should be recorded in Fund 11, except for LCET, which should be Fund 12.

## **278XX LIBRARY ITEMS**

27801 Books (11-XX-600010, 4X-XX-XXXXXX)

Expenditures for purchases on a District-wide contract managed by the Educational Resources Support Services department.

- 27802 Bound Periodicals & Papers (11-XX-600010, 4X-XX-XXXXXX)  
Expenditures for bound serial publications, including periodicals, for general use in the college's LRC, e.g., Reader's Guide to Periodical Literature.
- 27803 Books-Specialized Book Purchases (11-XX-600010, 4X-XX-XXXXXX)  
Expenditures for books not available on the District-wide contract, e.g., medical reference books that are ordered by the Educational Resources Support Services department.
- 27804 Books-Direct Book Purchases (11-XX-600010, 4X-XX-XXXXXX)  
Expenditures for library books ordered directly from the LRCs, i.e., not from the District-wide contract.
- 27821 Library Materials-CD-ROM (11-XX-6XXXXX, 14-XX-XXXXXX, 4X-XX-XXXXXX)  
Expenditures for CD-ROM library materials.
- 27891 Library Materials-Donated (11-XX-6XXXXX, 12-28-XXXXXX)  
Library materials received from donors. A corresponding amount of revenue is recorded in account 17700. Items donated to grants should be recorded in Fund 11, except for LCET, which should be Fund 12.

**279XX OTHER-RESERVED**

The following accounts are for budgetary purposes only:

- 27994 Construction-Reserved (11-XX-809999)
- 27995 Arch & Engineers-Reserved (11-XX-809999)
- 27996 Inventoriable Equip-Reserved (11-XX-X09999)
- 27997 Non-Invent Equip-Reserved (11-XX-X09999)
- 27998 Instructional Furniture-Reserved (11-XX-40XXXX, 11-XX-50XXXX)
- 27999 Instructional Equip-Reserved (11-XX-40XXXX, 11-XX-50XXXX)