

FACILITIES CAPITAL IMPROVEMENTS

VS.

FACILITIES NON-CAPITAL IMPROVEMENTS

790001 FACILITIES & CAPITAL IMPROVEMENTS		
793000	Landscape/Grounds Capital	Includes expenses for repairing existing roads, sidewalks, parking lots, site amenities, pumping stations, entrance drives, or fences to their normal condition or to prevent further deterioration. Must cost more than \$100,000.
796500	Bldg Reno/Rehab Capital	Improvements to enhance appearance, or to adapt space for changing programmatic needs or changing standards. Includes all payments to contractors, architect/engineers, and administrative fees. Includes office, classroom and laboratory remodeling or upgrading and work to update facilities for changing building codes and access and safety standards.
797000	Bldg Repair - Capital	Includes all repair projects that exceed \$100,000, and include an upgrade of item repaired (i.e. enhanced lighting, more energy efficient windows, upgrade to roof or doorways, better space utilization, roof repair/replacement, chiller overhauls, tuck pointing, etc)
798000	Utility Dist-Capital	Includes all projects for new exterior utility distribution systems and for repair or improvement projects to existing systems that cost more than \$100,000, and increase functionality (i.e. as part of repair replace 3" line with 5" line).
798500	Land	Land includes cost of land if purchased, or appraised value of gifts.
799000	New Construction Proj-Building	Includes all payments to contractors, architect/engineers, administrative fees for new construction, fixed equipment, additions to existing buildings, site development, utility connections, and landscaping that is part of the original project.
799500	Other Capital Improvements	Includes other additions, fences, utility distribution lines, pumping stations, sidewalks (not associated with buildings), roads and parking lots.
799600	Artwork & Museum Objects > \$5,000	Use to account for the addition of Art and Museum Objects, including donations.
Significant additions, alterations, renovations or structural changes that extend the useful life or adapt the space for changing programmatic needs or standards. Repairs which make the asset better than it was when it was purchased (i.e. replace roof using better materials). Must cost more than \$100,000 to be capitalized.		

790000 FACILITIES & NON-CAPITAL IMPROVEMENTS		
740900	Misc Facilities Charges Less Than \$5,000	Expenses for minor projects that are not capital and do not fit under definitions for non capital maintenance and repairs. Examples include re-keying locks, changing/installing signage, install of handrails, etc.
791000	Landscape & Grounds Maint & Repair - Non Cap	Expenses for maintenance of campus landscape and grounds which includes activities such as turf maintenance, annual and perennial flower bed maintenance, tree and shrub bed maintenance, outdoor pest management, irrigation system maintenance, trash removal and snow removal.
792000	Infrastructure Repairs - Non Cap	Includes expenses for repairing existing roads, sidewalks, parking lots, site amenities, pumping stations, entrance drives, or fences to their normal condition or to prevent further deterioration which costs less \$100,000.
794000	Building Services Non Cap	Building services includes labor and materials to clean buildings, such as janitorial services, window washing and indoor extermination services.
795000	Bldgs-M&R-Non Capital	Restore building and building systems to their normal, usable operating condition or to prevent further deterioration and service interruptions. Includes repair projects and unscheduled repair work, preventive maintenance and maintenance contracts. Examples of this include replacing worn out carpet with the same, but not replacing carpet for upgrading an office. Also includes fire protection, elevators, fume hoods, AC, walk-in room refrigeration units, mechanical, plumbing & electrical repairs, equipment & rooms signs, room keys, rekey locks, paint small area or rooms (when painting not part of a remodel project). Does not include custodial work or work to adapt or renovate facilities for changing programmatic needs or changing standards.
796000	Minor Renova/Rehab Non Capital	Minor improvements to enhance appearance, or to adapt space for changing programmatic needs or changing standards, which cost equal to or less than \$99,999.
797500	Utility Dist-Non Capital	Includes restoring existing exterior utility distribution systems to a usable condition or to prevent further deterioration and service interruptions.
Restore the item to normal operating condition or to prevent further deterioration and service interruption. Minor improvements that enhance appearance but do not change the programmatic nature or functionality of the space. Not tied to a particular dollar amount.		

UNIVERSITY OF MISSOURI

CAPITAL AND NON-CAPITAL ACCOUNT QUICK REFERENCE CARD

CAPITAL EQUIPMENT ACCOUNTS

VS.

NON-CAPITAL EQUIPMENT ACCOUNTS

	Capital Equipment Greater Than or Equal To \$5,000		Non-Capital Equipment (Less Than or Equal To \$4,999)
777100	Computers - Capital	740100	Computers - Non Capital
777200	Software - Capital (Greater than \$100,000)	740150	Software - Non Capital (Less Than/equal \$99,999)
777300	Office Equipment - Capital	740300	Equipment - Non Capital
777400	Other Equipment - Capital	740400	Classroom Equipment - Non Capital
777500	Classroom Equipment - Capital	740500	Laboratory - Non Capital
777600	Laboratory - Capital	740600	Furniture - Non Capital
777700	Furniture - Capital	740700	Vehicles/Field Equip - Non Capital
777800	Vehicles - Capital		
777900	Field & Facilities Equipment - Capital		
Capital equipment includes machinery, furniture, equipment, and computers with UNIT COST of \$5,000 or more.		Non-capital equipment includes office, classroom, laboratory furniture, equipment, and computers with UNIT COST less than or equal to \$4,999.	

EXAMPLE: IF YOU PURCHASE 3 COMPUTERS AT \$2,500 (PO GRAND TOTAL OF \$7,500), THEN YOU SHOULD USE ACCOUNT 740100. THE UNIT COST IS LESS THAN \$5,000.

UNIVERSITY OF MISSOURI

CAPITAL AND NON-CAPITAL ACCOUNT QUICK REFERENCE CARD

CAPITAL EQUIPMENT ACCOUNTS

VS.

NON-CAPITAL EQUIPMENT ACCOUNTS

* 770000	Capital Equipment Greater Than or Equal To \$5,000	* 740002	Non-Capital Equipment (Less Than or Equal To \$4,999)
777100	Computers - Capital	740100	Computers - Non Capital
777200	Software - Capital (Greater than \$100,000)	740150	Software - Non Capital (Less Than/equal \$99,999)
777300	Office Equipment - Capital		
777400	Other Equipment - Capital	740300	Equipment - Non Capital
777500	Classroom Equipment - Capital	740400	Classroom Equipment - Non Capital
777600	Laboratory - Capital	740500	Laboratory - Non Capital
777700	Furniture - Capital	740600	Furniture - Non Capital
777800	Vehicles - Capital	740700	Vehicles/Field Equip - Non Capital
777900	Field & Facilities Equipment - Capital		
Capital equipment includes machinery, furniture, equipment, and computers with UNIT COST of \$5,000 or more.		Non-capital equipment includes office, classroom, laboratory furniture, equipment, and computers with UNIT COST less than or equal to \$4,999 .	

* : EFFECTIVE JULY 01, 2004 THESE ACCOUNTS ARE BUDGET ONLY.

EXAMPLE: IF YOU PURCHASE 3 COMPUTERS AT \$2,500 (PO GRAND TOTAL OF \$7,500), THEN YOU SHOULD USE ACCOUNT 740100. THE UNIT COST IS LESS THAN \$5,000.

FACILITIES CAPITAL IMPROVEMENTS

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FACILITIES NON-CAPITAL IMPROVEMENTS

790001	FACILITIES & CAPITAL IMPROVEMENTS
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793000	Landscape/Grounds Capital	New, additions to, or improvements to irrigation systems, site amenities, or landscaping areas. Also repair projects that make the asset better than it was before the repair was required.
793000	Landscape/Grounds Capital	New, additions to, or improvements to irrigation systems, site amenities, or landscaping areas. Also repair projects that make the asset better than it was before the repair was required.
796500	Bldg Reno/Rehab Capital	Includes all projects to renovate or rehabilitate a Building that exceed \$100,000, and change the functionality of the space by changes in layout or how it is used (i.e. lab to classroom). Also includes structural changes to exterior.
797000	Bldg Repair - Capital	Includes all repair projects that exceed \$100,000, and include an upgrade of item repaired (i.e. enhanced lighting, more energy efficient windows, upgrade to roof or doorways, better space utilization, roof repair/replacement, chiller overhauls, tuck pointing, etc)
798000	Utility Dist-Capital	Includes all projects for new exterior utility distribution systems and for repair or improvement projects to existing systems that cost more than \$100,000, and increase functionality (i.e. as part of repair replace 3" line with 5" line).
798500	Land	Land includes cost of land if purchased, or appraised value of gifts.
799000	New Construction Proj-Building	Includes all payments to contractors, architect/engineers, administrative fees for new construction, fixed equipment, additions to existing buildings, site development, utility connections, and landscaping that is part of the original project. (Appraised value if received as gift)
799500	Other Capital Improvements	Includes other additions, fences, utility distribution lines, pumping stations, sidewalks (not associated with buildings), roads and parking lots.
799600	Artwork & Museum Objects > \$5,000	Use to account for the addition of Art and Museum Objects, including donations.
Significant additions, alterations, renovations or structural changes that extend the useful life or adapt the space for changing programmatic needs or standards. Repairs which make the asset better than it was when it was purchased (i.e. replace roof using better materials). Must cost more than \$100,000 to be capitalized.		

790000	FACILITIES & NON-CAPITAL IMPROVEMENTS
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740900	Misc Facilities Charges Less Than \$5,000	Expenses for minor projects that are not capital and do not fit under definitions for non capital maintenance and repairs. Examples include rekeying locks, changing/installing signage, install of handrails, etc.
791000	Landscape & Grounds Maint & Repair - Non Cap	Expenses for maintenance of campus landscape and grounds. Includes annual flower bed maintenance, outdoor pest control, irrigation system maintenance.
792000	Infrastructure Repairs - Non Cap	Includes restoring roads, walks, and parking areas to a usable condition or prevent further deterioration; costs \$99,999 or less.
794000	Building Services Non Cap	Building services includes labor and materials to clean buildings, such as janitorial services, window washing and indoor extermination services.
795000	Bldgs-M&R-Non Capital	Restore building and building systems to their normal, usable operating condition or to prevent further deterioration and service interruptions. NOT to include custodial work or work to adapt or renovate facilities for changing programmatic needs or changing standards.
797500	Utility Dist-Non Capital	Includes restoring existing exterior utility distribution systems to a usable condition or to prevent further deterioration and service interruptions.
795000	Bldgs-M&R-Non Capital	Restore building and building systems to their normal, usable operating condition or to prevent further deterioration and service interruptions. NOT to include custodial work or work to adapt or renovate facilities for changing programmatic needs or changing standards.
796000	Minor Renova/Rehab Non Capital	Minor improvements to enhance appearance, or to adapt space for changing programmatic needs or changing standards, which cost equal to or less than \$99,999.
Restore the item to normal operating condition or to prevent further deterioration and service interruption. Minor improvements that enhance appearance but do not change the programmatic nature or functionality of the space. Not tied to a particular dollar amount.		