

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		740200	Office Equipment - Non Capital
777400	Other Equipment - Capital		740300	Other 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 - Non Capital
777900	Field & Facilities Equipment - Capital		740800	Field & Facilities Equipment - Non Capital
Capital equipment includes machinery, furniture, equipment, and computers with <u>UNIT COST</u> of \$5,000 or more.			Non-capital equipment includes office, classroom, laboratory furniture, equipment, and computers with <u>UNIT COST</u> 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

VS.

FACILITIES NON-CAPITAL IMPROVEMENTS

790001 FACILITIES & CAPITAL IMPROVEMENTS	
793000	<p>Landscape/Grounds Capital</p> <p>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.</p>
793000	<p>Landscape/Grounds Capital</p> <p>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.</p>
796500	<p>Bldg Reno/Rehab Capital</p> <p>Includes all projects to renovate or rehabilitate a Building that exceed \$10,000, 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.</p>
797000	<p>Bldg Repair - Capital</p> <p>Includes all repair projects that exceed \$10,000, 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)</p>
798000	<p>Utility Dist-Capital</p> <p>Includes all projects for new exterior utility distribution systems and for repair or improvement projects to existing systems that cost more than \$10,000, and increase functionality (i.e. as part of repair replace 3" line with 5" line).</p>
798500	<p>Land</p> <p>Land includes cost of land if purchased, or appraised value of gifts.</p>
799000	<p>New Construction Proj-Building</p> <p>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)</p>
799500	<p>Other Capital Improvements</p> <p>Includes other additions, fences, utility distribution lines, pumping stations, sidewalks (not associated with buildings), roads and parking lots.</p>
799600	<p>Artwork & Museum Objects > \$5,000</p> <p>Use to account for the addition of Art and Museum Objects, including donations.</p>
<p>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 \$10,000 to be capitalized.</p>	

790000 FACILITIES & NON-CAPITAL IMPROVEMENTS	
740900	<p>Misc Facilities Charges Less Than \$5,000</p> <p>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.</p>
791000	<p>Landscape & Grounds Maint & Repair - Non Cap</p> <p>Expenses for maintenance of campus landscape and grounds. Includes annual flower bed maintenance, outdoor pest control, irrigation system maintenance.</p>
792000	<p>Infrastructure Repairs - Non Cap</p> <p>Includes restoring roads, walks, and parking areas to a usable condition or prevent further deterioration; costs \$9,999 or less.</p>
794000	<p>Building Services Non Cap</p> <p>Building services includes labor and materials to clean buildings, such as janitorial services, window washing and indoor extermination services.</p>
795000	<p>Bldgs-M&R-Non Capital</p> <p>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.</p>
797500	<p>Utility Dist-Non Capital</p> <p>Includes restoring existing exterior utility distribution systems to a usable condition or to prevent further deterioration and service interruptions.</p>
795000	<p>Bldgs-M&R-Non Capital</p> <p>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.</p>
796000	<p>Minor Renova/Rehab Non Capital</p> <p>Minor improvements to enhance appearance, or to adapt space for changing programmatic needs or changing standards, which cost equal to or less than \$9,999.</p>
<p>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.</p>	