

NEW COA	PROJECT BUDGET ROLL UP ACCT	OLD COA	FMS	DESCRIPTION
5030070	5030004	607010	JA	NON-CAPITALIZED ASSETS (UNDER \$5K)
5030080	5030004	607020	JB	NON-CAPITALIZED SOFTWARE
5040010	5040003	607030	JC	FURNISHINGS AND EQUIPMENT (OVER \$5K)
5040130	5040003	607040	JD	LIBRARY RESOURCES
5040035	5040003	607050	JE	LAND
5040015	5040003	607060	JF	BUILDINGS*
5040030	5040003	607080	JH	IMPROVEMENTS OTHER THAN BUILDINGS
5040040	5040003	607090	JJ	GROUND DEVELOPMENT
5040050	5040003	607100	JK	ARCHITECTURAL AND ENGINEERING**
5040060	5040003	607110	JL	CAPITAL PLANNING/FEASIBILITY STUDIES
5040070	5040003	607120	JM	ARTWORKS/HISTORICAL LANDMARKS
5040110	5040003	607160	JZ	OTHER CAPITAL OUTLAYS***
5030024	5030003	603230	EZ	ADVERTISING (non-capitalized projects)
5081250	5030003	603050	EE	REPAIRS & MAINTENANCE

\*SAAM 30.20.20: Capitalize a stand alone structure if it is \$100K or more. Capitalize a structure if it is attached to a building AND is 10% or more of the value of the building.

\*\*Use 5040050 only if project will be capitalized, otherwise use 5081250 R & M.

\*\*\*Includes ads for capitalized projects.