

GUIDE for Spectrum account codes related to asset purchases

| Account | Description | Notes | Examples |
|----------------------------------|---------------------------------|--|---|
| 712105 | Motor Vehicle Expense | DO NOT USE 841100 | Gas, oil, tires, etc. For repairs/maintenance use 715102 |
| 714102 | Books & Publications | DEPTS OTHER THAN LIBRARY | Three reference books @ \$52.00, total of \$156.00 |
| 727110 | Subscriptions | DEPTS OTHER THAN LIBRARY | Medical journal 2-yr subscription @ 135.00 |
| 743110 | Eq & Furn Purch Less Than 3000 | Less than \$3,000 PER ITEM | 55 chairs @ \$89.00 and 8 tables @ 450.00, total order of \$8,495 |
| 743200 | Equip. & Furn.- \$3,000-\$4,999 | \$3,000 - \$4,999 per item, not per order | 3 microscopes @ \$3,120; total order of \$9,360 |
| 743300 | Equip.-Sponsor Retains Title | GRANTS & CONTRACTS USE ONLY | Printer @ \$3,100 -- property of project sponsor when grant completed |
| 744110 | Computer Purch Less Than 3000 | Less than \$3,000 PER ITEM | 5 Laptop computer @ \$2,500; total order of \$12,500 |
| 744200 | Computers - \$3,000 - \$4,999 | \$3,000 - \$4,999 per item, not per order | Network printer @ \$3,450 |
| 744300 | IT Equip Sponsor Retains Title | DO NOT USE | IS&T, Grants & Contracts use ONLY |
| 748300 | Land Purchase Expense | Purchases of land < \$5,000 | See account 850100 for most land purchases |
| 818100 | Cap Lease/Purch-Eq - Principal | Determined by Purchasing Department | Leased copier contracts through Purchasing Dept |
| 818200 | Lease/Purchase: Interest | NOT TO BE USED BY DEPARTMENTS | ACCOUNTING SERVICES USE ONLY |
| 841100 | Motor Vehicle Equipment Purch | Purchase of vehicles over \$4,999.99. Don't use 712105 | Motorcycle @ \$19,170. |
| 843105 | Equip & Furn Purch > \$4,999.99 | Over \$4,999.99 PER ITEM, not per orde | Spectrophotometer @ \$8,780 |
| 843210 | Books Inc. Microfilm and Card | LIBRARY use only | For books and publications purchased by depts, use 714102 |
| 843220 | Law Library - Microforms | LIBRARY use only | |
| 843230 | Law Library - Audio Visual | LIBRARY use only | |
| 843240 | Periodicals | LIBRARY use only | |
| 843250 | Bindings | LIBRARY use only | |
| 843260 | Law Books | LIBRARY use only | |
| 843300 | Computer Purch >\$4,999.99 | Over \$4,999.99 PER ITEM, not per order | Network Server @ \$6,784 |
| 843390 | IT Equip>\$4,999.99-NonComputer | Over \$4,999.99 PER ITEM, not per order | IS&T USE ONLY |
| 843400 | Capitalized Collections | Over \$4,999.99 PER ITEM | Portrait, oil painting @ \$37,200 |
| 850100 | Land & Land Improvements | Over \$4,999.99 | Purchase of city-owned parking lot; site of future classroom bldg |
| 860100 | Buildings & Bldg.Improvements | Over \$4,999.99 | HVAC renovation for one building @ \$130,000 |
| 870100 | Fac. & Other Improvements | Over \$4,999.99 | Parking Lot @ \$49,769 |
| 870200 | Leasehold Improvements | Over \$4,999.99 | Renovation of leased office space @ \$5,529 |
| 880100 | Infrastructure | Over \$4,999.99 | Pedestrian Bridge improvement @ \$14,976 |
| 890100 | Depreciation Expense | NOT TO BE USED BY DEPARTMENTS | PROPERTY ACCOUNTING USE ONLY |
| ANY REPAIR OR MAINTENANCE | | NOT TO BE CHARGED TO ANY 8xxxxx account | |
| 715102 | Repairs And Maintenance | 715124 | Plumbing Repairs |
| 715104 | Outside Repair and Maint.-Bldg | 715126 | Preventative Maintenance |
| 715106 | Elevator Maintenance | 715128 | Sprinkler System Maintenance |
| 715108 | Repair & Replace-Electrical | 715130 | Carpet Installation & Repair |
| 715110 | Maintenance - HVAC | 715132 | Emcs |
| 715114 | Repair & Replacement - HVAC | 715134 | Roof Maintenance |
| 715116 | Outside Repairs & Serv.-HVAC | 715136 | Security System Maintenance |
| 715118 | Water Chiller Maintenance | 715138 | Repairs And Maint-Fire Systems |
| 715122 | Boiler Maintenance | | |

Use appropriate 715xxx account listed below