

**Sample Coding for New Facilities Expenditures (Major Capital):***Definition:*

Activities concerned with the acquisition of land and buildings; remodeling buildings; the construction of buildings and additions to buildings; initial installation or extension of service systems and other built-in equipment; and improvements to sites. Usually used with the Capital Project Fund or General Fund activities preceding a major capital project pending State Board of Education approval. This fund is also used to account for project expenditures under the Revolving Fund ONLY for Priority III Learning Space Upgrade projects.

| <b>Fund</b> | <b>Program</b> | <b>Function</b> | <b>Object</b> | <b>Cost Center</b> | <b>Description</b>                       |
|-------------|----------------|-----------------|---------------|--------------------|--|
| 3000        | 0000           | 4500            | 4500          | 900                | New Construction                         |
| 3000        | 0000           | 4700            | 4500          | 900                | Renovations                              |
| 3000        | 0000           | 4200            | 4510          | 900                | Site Development                         |
| 3000        | 0000           | 4700            | 4900          | 900                | Off Site Improvements                    |
| 3000        | 0000           | 4100            | 7100          | 900                | Land Purchase                            |
| 3000        | 0000           | 4700            | 7300          | 900                | Technology and Equipment                 |
| 3000        | 0000           | 4900            | 3400          | 900                | Advertising and Legal                    |
| 3000        | 0000           | 4900            | 3490          | 900                | Percent for Art                          |
| 3000        | 0000           | 4500            | 8900          | 900                | Administrative Reserves                  |
| 3000        | 0000           | 4000            | 9000          | 900                | Bid Contingency                          |
| 3000        | 0000           | 4500            | 9000          | 900                | Project Contingency                      |
| 3000        | 0000           | 4300            | 3420          | 900                | Architect/Engineer - Basic Services      |
| 3000        | 0000           | 4900            | 3420          | 900                | Architect/Engineer - Additional Services |
| 3000        | 0000           | 4300            | 3421          | 900                | Architect/Engineer - Reimbursable        |
| 3000        | 0000           | 4100            | 3422          | 900                | Environmental Permitting                 |
| 3000        | 0000           | 4900            | 3590          | 900                | Traffic Permitting                       |
| 3000        | 0000           | 4500            | 3400          | 900                | Construction Testing                     |
| 3000        | 0000           | 4100            | 3424          | 900                | Surveys and Soil Tests                   |
| 3000        | 0000           | 4900            | 3429          | 900                | Commissioning                            |
| 3000        | 0000           | 4900            | 3428          | 900                | Owner's Rep                              |
| 3000        | 0000           | 4900            | 3427          | 900                | Clerk of the Works                       |

*NOTES:*

*Only costs associated with constructing new school buildings or additions to existing buildings should be coded using the function code 4000 series.*

*Code Revolving Renovation Fund Priority III projects using the chart above but substituting fund 3500*