

State of Utah - Division of Finance

Chart Of Accounts

As of: 17-Jul-2018

Object	Object Name	Object Description
6126	Wireless Communication Service	For cell phone and other wireless communication service charges. For purchase of cell phone equipment use 6189.
6131	Advertising & Legal Publications	Includes printed or broadcasted (radio or television) advertising and other publicity expenses including market development activities and legal publication of official notices.
6132	Communication Services	Includes telephone monthly service charges and telephone conference call charges. For cell phone and other wireless communication service charges use 6126.
6133	Freight & Drayage	Includes outgoing freight, express, and delivery charges. Freight and drayage on incoming shipments is normally charged to the expenditure object to which the cost of goods being shipped is charged.
6135	Other Contractual Services-Non-medical	Includes services of independent contractors, additional help obtained from employment services, and package agency contract payments. Expenditures need NOT be on state contract to use this code. See 5103 for contractual employees. For services of professional and technical persons, see 6137. For contracted labor used in upkeep or repair of buildings, see 6171. For data processing systems development by vendors, see 6618. For non-capitalized data processing consulting services by vendors, see 6593. Also see policy on IRS 1099 reporting requirements.
6136	Postage & Mailing	Includes postage stamps, postage for postage meters, envelopes, postcards, post office box rentals, express mail and other postal services.
6137	Professional & Technical Services-Non-medical	Includes services of professional or technical persons or entities (such as partnerships and corporations). Such services include, but are not limited to the following: Accounting and Auditing, Education, Court Reporters, Engineering, Legal, Actuarial, Architecture, Research, Veterinarians. For medical related services see 6155. This also includes consultants for special studies and paying agents fees for services handling payment interest and principal on bonded debt. For services in connection with capital outlay expenditures, use the appropriate capital expenditure objects. For data processing systems development by vendors, see 6618. For non-capitalized data processing consulting services by vendors, see 6593. Also, see policy on IRS 1099 reporting requirements.
6138	Attorney Fees	Includes Attorney General's billings as well as outside attorney charges.
6139	Testing, Grading & Inspection Services	Includes testing, grading, inspecting, assaying, sample testing, construction inspections, and research services for non-medical purposes. See 6219 for medical related testing. See 6200 for non-medical testing supplies.
6140	Laundry, Linen & Dry Cleaning Services	To be used for laundry, linen and dry cleaning services only, not to be used for purchases of equipment.
6142	Janitorial Service Contract Services	To be used for regular janitorial services including occasional cleaning services such as windows and walls washing. For janitorial supplies or occasional maintenance or repair services, see 6171 and 6176.
6145	Required Technical References	To be used for essential, continuing, professional or technical reference books, subscriptions and services necessary to perform duties, including Commerce Clearing House, Utah Code, Wall Street Journal, etc. For books and subscriptions for information purposes, see 6185.
6149	Bottled Water Service	Use this account for the cost of bottled drinking water services.
6155	Professional & Technical Services-Medical	Includes services of professional or technical persons, consultants, or entities for medical related services. For non-medical services see 6137.
6156	Curation Supplies & Equipment Less Than \$5000	Includes curation supplies and small equipment under \$5,000 such as storage shelves, archival and artifact storage boxes, light meters, polyethylene bags and poly bag heat sealers, accession folders, acid free paper, humidity cards, archival glue and pens, costumes, historical farm supplies and equipment, microscopes, calipers, dust masks, humidiquides, radio meters, and fume hoods.
6161	Rental of Land & Buildings	Includes rental of land, office, warehouse, storage, garage, and other buildings. Buildings leased with an option to purchase or capital leases should be charged to the appropriate capital expenditure objects.
6162	Rental of Equipment-Except Data Processing & Photocopy	Includes rental of adding machines, typewriters, postage meters, furniture, office equipment and all other equipment. For rental of data processing equipment see 6587, for rental of photocopy machines see 6186 or 6234. Capital leases should be charged to the appropriate capital expenditure objects.
6165	Rental of Motor Pool Vehicles	Used for motor pool vehicle monthly rental charges. See 6002 for private vehicle travel reimbursements and 6001 for daily motor pool vehicle rental charges.
6171	Buildings & Grounds-Operating Supplies, Maint & Repairs	Includes materials and contracted labor used in the upkeep or repair of buildings, including repairs to fixtures, permanently attached or installed (such as wiring, plumbing, central heating, and central air conditioning) and of grounds and landscaping (such as walks, fences, grounds lighting systems, tree-trimming, and lawn cutting). Such repairs should be occasioned by ordinary wear and tear or by physical damage and should tend to preserve or maintain the value of the property. Cost of extensive remodeling or new additions should be charged to capital outlay objects. For janitorial services, see 6142. For janitorial supplies, see 6176. For laundry services, see 6140. For greenhouse, nursery or landscaping supplies, see 6205. For fencing materials, see 6215.

6172	Motor Vehicles-Operating Supplies, Maintenance & Repairs	Includes gasoline and diesel fuel for the operation of motor vehicles. May also include repair parts, materials and labor for the maintenance of motor vehicles. For repairs due to damage, use object 6174.
6173	Motor Pool Vehicles-Operating Supplies, Maint & Repairs	To record operating and maintenance costs of motor pool vehicles including repair parts, materials, and labor.
6174	Repairs to Damaged Vehicles	Includes repair costs of vehicles damaged by accidents, flood, wind, etc.
6175	Other Equipment-Operating Supplies, Maintenance & Repairs	Includes fuel, batteries, tires, tubes, operating supplies, repair parts, materials, labor used for the operation, maintenance, or repair of all equipment other than motor vehicles. Includes such equipment (other than photocopy equipment and data processing equipment) as agriculture and landscaping equipment, communications equipment (not attached to motor vehicles), shop and plant equipment, and other office equipment.
6176	Household Laundry & Janitorial Supplies	Includes laundry soaps, salt for water softeners, starch, brooms, pails, mops, sponges, disinfectants, cleaners, vacuum bags, grill bricks, etc.
6177	Building & Grounds Security	Includes alarm systems for fire and burglary protection and contracted security services including armored car services.
6178	Garbage Services	Includes charges for garbage pick up.
6180	Small Engines-Operating Supplies, Maintenance & Repairs	Includes operating, maintenance, and repair costs for small engines like chainsaws, water pumps, generators, gas drills, earth augers, weed trimmers, edgers, lawnmowers, blowers, and tillers, etc.
6181	Office Supplies	Includes office supplies, paper, pens, folders, notary seals, staplers, paper cutters, name plates, business cards, etc. See 6582 for data processing supplies. For DP equipment see 6613, or see 6187 and 6188 for small office equipment.
6182	Printing & Binding	Includes printing and binding, for annual reports, special law reports, forms, checks, or warrants. For photocopy costs see 6186. For printed forms furnished to the public in large quantities see 6221.
6183	Engineering Supplies	Includes drafting and other engineering supplies (other than office supplies) including warning flags or signs, surveyors stakes, etc.
6184	Educational & Recreational Supplies	Includes audio visual aids, phonograph records, videos, CDs, tape recorder tapes, athletic supplies, handicraft and vocational supplies and other training materials and supplies for patients or inmates, and textbooks. See 6185 for books, publications, and subscriptions.
6185	Books & Subscriptions	Books and subscriptions used for informational purposes including maps, newspapers, magazines, trade publications, periodicals and other subscription costs. For use by a public library, see 6251 and 6252. For required technical references see 6145.
6186	Photocopy Expenses	Includes rental, repair and maintenance costs of photocopy machines, microfilm reader/printers, fax machine usage charges, supplies, and payments to other agencies for copies made.
6187	Small Office Equipment Less Than \$5000	Small equipment under the capital outlay limit of \$5,000, such as typewriters, calculators, tape recorders, microfiche readers and hand held personal computers or electronic organizers.
6188	Office Furnishings Less Than \$5000	Office furnishings under limit of \$5,000, such as file cabinets, desks, chairs, coat racks, bookshelves, and modular furniture walls, shelves, and surfaces, etc.
6189	Other Small Equipment & Supplies Less Than \$5000	For non-office supplies and equipment costing less than the capital outlay limit of \$5,000 such as refrigerators, microwaves, pagers, cell phones, television sets, etc.
6191	Utilities-Natural Gas	Payment to public utilities for natural gas.
6192	Utilities-Electrical Service	Payment to public utilities for electrical service.
6193	Utilities-Water	Payment for water service.
6194	Utilities-Other	Includes all other utilities for services such as storm water, fuel used for heat or light other than natural gas, etc.
6196	Utilities-Sewer	Payments to public utilities for sewer services.
6199	Non-Taxable Uniform Allowances	Non-taxable uniform allowances for authorized clothing and uniforms that are required for employees.
6200	Testing, Grading & Inspection Supplies	Includes supplies (such as reagent strips and kits, urinalysis specimen cups, etc.) used for testing, grading, inspecting for non-medical purposes. For non-medical testing services, see 6139. For medical purposes, see 6219.
6206	Fertilizers & Chemicals	Includes all chemicals applied or used in the agricultural horticultural and forest health industry and landscaping including fertilizers, herbicides, pesticides, fungicides, and acid treatments.
6210	Freeway & Street Lighting	Includes poles, luminaries, power doors, disconnecting devices and associated wire, conduit and junction boxes for freeway and street lighting that cost less than \$5,000.
6213	Clothing & Uniforms	Includes clothing and uniforms, footwear (including repairs thereto), buttons, thread, elastic, shoelaces, mending materials and yard goods, leather, shoe binding, and special clothing designed for safety purposes.
6215	Fencing Materials	Includes wood posts, metal posts, wire, and other fencing materials used to repair fences.
6216	Road Materials	Includes fill and road base materials, gravel, asphalt, and other road materials.
6217	Traffic Paint	Includes paint and beads for stripping and lettering of roads and highways.

6218	Traffic Signs & Signals	Includes repair or maintenance of traffic-regulating signs and signals.
6219	Medical/Testing & Lab Supplies	Includes medical supplies such as X-ray film, gauze, tape, first aid kits, clinical thermometers, crutches, wheelchairs, oxygen, etc. Also includes testing and laboratory supplies such as chemicals, dyes, glassware, beakers, sieves, developing trays, etc. for various types of tests. See 6201 for veterinary supplies. See 6139 for non-medical testing services. See also 6200 for non-medical testing supplies.
6221	Printed Forms for Public Distribution	Includes printed forms and publications which are furnished to the public in large quantities (such as income tax return forms and water conservation publications).
6222	Photographic Supplies	Includes photographic and blueprinting supplies such as film, chemicals for film processing, developing, and printing, microfilm supplies, purchasing photos, and photographic rights. See 6114 for photographic related services.
6223	Microfilming Services & Supplies	For contracted microfilming services and supplies.
6224	Small Tools & Instruments	Includes craftsmen's small tools and equipment, wheelbarrows, shovels, rakes, ammunition, badges, handcuffs, and safety devices, such as flashing lights, reflectors, welding goggles, and firearms under \$5,000 etc. For Firearms over \$5,000, see 6711.
6225	Publications for Resale	Includes state-sponsored publications published for resale, such as the Wildlife Resources bimonthly magazine and the Historical Society quarterly magazine.
6227	Packaging Costs	Includes cardboard boxes, wooden boxes, wire, staples, twine, tape, glue, and other packaging materials.
6228	Video Supplies & Equipment	Includes video recorders/players, cameras, cables, power packs, etc.
6230	Archaeological Supplies	Tools and supplies used by archaeologists in the field, including shovels and other digging equipment, radio-carbon dating equipment, and excavation tools.
6233	Household Supplies	Includes bedding, mattresses, curtains and hardware, towels, utensils, dishes, carts, trays, replacement light globes, toilet paper, hair nets, paper and plastic supplies, hot pads, etc.
6249	Claims & Damages - Non 1099 Reportable	Includes payments in settlement of claims and damages authorized under state statutes that are not 1099 reportable. Includes health insurance medical claims and claims for injury to persons or property. For costs of land acquired by condemnation proceeding and settlement of damage claims, see 6901. For indemnity claims paid for destruction of property by wildlife, see 7306.
6251	Library Books & Pamphlets	Books and pamphlets, including monographs and multi volume sets (except atlas and micro formed publications). To be used only by State Library, State Archives, State History, Law Library, and other agencies with operate libraries.
6259	Regulatory Fees, Licenses, Registrations & Permits	For regulatory fees, licenses, permits, and registrations. Includes professional licenses, petroleum and underground storage tank fees, and other permits to conduct business.
6261	Assessments & Taxes	Includes assessments and interest on water shares owned or used by the State of Utah, special improvement taxes, and property taxes.
6262	Claims & Damages - 1099 Reportable	Includes payments in settlement of claims and damages authorized under state statutes for injury to persons or property. For costs of land acquired by condemnation proceeding and settlement of damage claims, see 6901. For indemnity claims paid for destruction of property by wildlife, see 7306.
6265	Interest & Carrying Charges	Interest on installment purchases, late charges, etc.
6266	Capital Lease Interest Expense	Interest expense on capital leases.
6267	Salvage & Subrogation Recovery	The amount received from the sale of damaged property on which a total claim has been paid to the insured and title to the property has been obtained, or the amount received from a third party who is liable for the costs of an insured event that has been paid by the insurer. This is a refund of expenditure that offsets claims.
6268	Purchase Discounts Lost	To be used when a vendor purchase discount is not taken. (See Finance Discount Policy)
6269	Employee Training & Development	Includes costs associated with job related training and development of employees, such as seminars or single event training programs. For tuition assistance for college courses, see 6273 and 6282.
6270	Employee Recognition Awards Associated Costs-Non-Taxable	To be used for costs associated with years of service awards, retirement, non-cash incentive awards and award functions which may include refreshments and gifts. (Not to be used for taxable service, retirement, and incentive awards which are personnel service expenditures.) See 5150 and 5155 for taxable employee awards. See policy FIACCT 05-03.07 and 05-03.08.
6271	Reception & Meeting Costs	Includes costs of properly approved receptions and meetings sponsored by a state agency.
6272	Exhibits, Displays & Awards	For purchases of exhibits, displays, award plaques and trophies. Use 6280 for cash prizes and awards. Use 5150 for incentive awards, which are paid through payroll. Use 6135 for services to create exhibits and displays.
6274	Membership Dues	To be used for all costs of properly approved memberships, including government affiliations and professional or trade associations.
6276	Conventions, Seminars, Workshops & Committees	Includes properly approved registration costs and other costs (including food) of conventions, seminars, workshops, and committees. Use 6269 for employee training cost.
6277	Employee Relocation Expense	Includes all approved reimbursements to employees allowable under the State employee relocation reimbursement policy FIACCT 05-03.03.
6279	Bad Debt Expense	To be used to write off uncollectible accounts receivable.

6280	Cash Prizes & Awards-1099 Reportable	Cash prizes and awards that are IRS form 1099 reportable
6282	Employee Educational Assistance-Non-Taxable	Used for non-taxable education aid to employees. Includes properly approved costs of tuition, books, and grants in aid allowable under the Department of Human Resource Management - Personnel Rules and Regulations. (See 6273 for Taxable Educational Assistance.)
6283	Meal Allowance	Used to record a taxable meal allowance for an employee that is required to work overtime (see FIACCT 05-03.05 for specific details.) Also used to record a taxable meal allowance for an employee that travels in state but does not stay overnight (see FIACCT 10-02.03 D for specific details.
6284	Artwork & Historical Treasures	For purchases of paintings, sculptures, statues, monuments, etc., that cost less than \$5,000. Also used for purchases of paintings, sculptures, statues, monuments, etc., that cost \$5,000 or more and are preserved and maintained in perpetuity and meet all of the following conditions: a) Held for public exhibition, education, or research in furtherance of public service rather than financial gain, b) Protected, kept unencumbered, cared for, and preserved; c) Subject to an organizational policy that requires the proceeds from the sales of collections items to be used to acquire other items for collections. Purchases of paintings, sculptures, statues, monuments, etc., that cost \$5,000 or more and are not preserved and maintained in perpetuity and/or do not meet all of the above conditions in a., b., and c., must be capitalized and depreciated see object code 6714.
6285	Blood Borne Pathogens Exposure Medical Services	For medical services for employees that are directly related to the OSHA requirement for occupational exposure to blood borne pathogens.
6287	Unclassified Other	Includes expenses not classifiable to any other object code.
6289	Advertising & Promotional Supplies	Promotional items like clothing and food including hats, lapel pins, shirts, pens, mugs, decals, chocolates, and videos, etc.
6291	Recreation Vehicle-Operating Supplies, Maintenance & Repairs	Includes golf carts, ATVs, motorcycles, grounds maintenance carts, four wheelers and other utility carts.
6292	Heavy Equipment-Operating Supplies, Maintenance & Repairs	Includes backhoes, loaders, forklifts, graders, dozers, transports and trailers, and farm tractors, etc.
6296	Personal Protective Clothing & Equipment	For specialized clothing and other equipment designed to provide personal protection. Includes equipment for structural and wild-land firefighters and equipment used for on site work and inspection of mines, oil and gas wells, abandoned mines, and other reclamation projects. Includes steel-toed boots, safety glasses, earplugs or protectors, hard hats, rope, harnesses, rain gear, respirators, gloves, air packs, and personal environment equipment.
6297	Utah Sales Tax (directly Paid by Agency)-Refundable	This object code includes all sales or transient room taxes that are paid directly by an agency and qualify for a refund from the Tax Commission (by submitting form TC-160G). This object code may be used by agencies to identify and track the amount of reimbursable taxes paid.
6299	Recycling Program Costs & Refunds	Includes cost of recycling programs. Includes collections from sale of paper or other recyclable products for recycling. This is a refund of expenditure that offsets recycling cost and paper cost.
6400	Remodel & Improvements-Current Expense	Used to record remodeling and improvement costs that are not eligible for capitalization.
6401	Statewide Roofing-Current Expense	Used to record roofing costs that are not eligible for capitalization.
6402	Statewide Paving-Current Expense	Used to record paving costs that are not eligible for capitalization.
6403	Demolition-Current Expense	Used to record the costs of demolishing that are not eligible for capitalization.
6404	Asbestos Abatement-Current Expense	Used to record asbestos abatement costs that are not eligible for capitalization.
6405	Utility Improvements-Current Expense	Used to record improvements to utilities that are not eligible for capitalization.
6406	Site Improvements-Current Expense	Used to record improvements to job sites that are not eligible for capitalization.
6407	Energy Conservation Improvements-Current Expense	Used to record improvements that conserve energy that are not eligible for capitalization.
6408	Emergency Improvements-Current Expense	Used to record emergency improvements that are not eligible for capitalization.
6409	DFCM Reimbursements to Agencies/Institutions	DFCM reimbursements to agencies / institutions for customer self-directed work on DFCM construction projects.
6702	Office Furniture & Equipment	Includes office furniture and fixtures (desks, tables, chairs, carpeting, drapes, venetian blinds, file cabinets, and storage units, typewriters, dictating equipment, adding machines, postage meters, envelope stuffers, etc.) which cost more than \$5,000.For office furniture and equipment less than \$5,000, see 6187 or 6188.
6703	Printing & Reproduction Equipment	Includes FAX machines, microfilm and microfiche equipment, and other printing and reproduction equipment which cost \$5,000, or more.

6704	Household, Laundry & Refrigeration Equipment	Includes household furnishings (beds, chairs, tables, stoves, refrigerators, television sets, portable air-conditioning units, rugs, kitchen and baking equipment, etc.) laundry and refrigeration equipment which cost \$5,000 or more.
6705	Educational & Recreational Equipment	Includes classroom furniture and furnishings, educational equipment and recreational apparatus and equipment which cost \$5,000 or more.
6706	Communications Equipment	Includes radio and other communications equipment which cost \$5,000 or more.
6707	Fire Fighting Equipment	Includes fire fighting equipment for both wild-land and structural fires. May include pump tank units, pumps, generators, alarm sirens, and ladders which cost \$5,000 or more.
6708	Road Construction, Maintenance & Engineering Equipment	Includes road construction, maintenance and engineering equipment which cost \$5,000 or more.
6709	Medical, Surgical, Dental & Laboratory Equipment	Includes medical, surgical, dental and laboratory equipment (microscopes, autoclaves, operating tables, dental chairs, medicine cabinets, distillation apparatus, therapy equipment, etc.) which cost \$5,000 or more.
6710	Agriculture & Landscaping Equipment	Includes farm and dairy equipment (tractors, plows, discs, feed grinders, milking machines, combines) and landscaping equipment which cost \$5,000 or more.
6711	Firearms	Includes rifles, shotguns, pistols, etc. which cost \$5,000 or more.
6712	Shop & Plant Equipment	Includes industrial, machine shop, automotive shop, and power plant equipment, lathes, drill presses, dies, overhead cranes, generating equipment which cost \$5,000 or more.
6713	Signs, Signals & Other Safety Devices Equipment	Includes railroad and street semaphores, signal devices, signs, and other safety devices which cost \$5,000 or more.
6714	Artwork & Historical Treasures Over \$5000	For purchases of paintings, sculptures, statues, monuments, etc., that cost \$5,000 or more that are not preserved and maintained in perpetuity and/or do not meet all of the following conditions: a) Held for public exhibition, education, or research in furtherance of public service rather than financial gain, b) Protected, kept unencumbered, cared for, and preserved; c) Subject to an organizational policy that requires the proceeds from the sales of collections items to be used to acquire other items for collections. Use object code 6284 for purchases of paintings, sculptures, statues, monuments, etc., that cost \$5,000 or more that will be preserved and maintained in perpetuity and/or do meet all of the above conditions in a., b., and c.
6715	Curation Equipment Over \$5000	Includes curation equipment such as exhibit cases, thermohygrothermographs, air pollution monitors, historical furniture, historical lighting, historical farm equipment, replica buildings and equipment which cost \$5,000 or more.
6716	Environmental Monitoring Equipment	Includes environmental monitoring equipment such as ozone analyzers, Sulphur dioxide analyzers, toxic vapor analyzers, dynamic calibration gas generators, microbalances, fish shockers, H2O multiprobes and data sondes which cost \$5,000 or more.
6719	Other Movable Equipment & Furnishings	Capital outlay expenditures for equipment or furnishings not classified in above which cost \$5,000 or more.
6721	Automobiles	Includes automobiles purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6722	Trucks	Includes trucks purchased for \$5,000 or more. Also includes improvements/accessories purchase for \$5,000 or more. For maintenance costs see 6172.
6723	Boats	Includes boats purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6724	Trailers	Includes trailers purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6725	Aircraft	Includes aircraft purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6726	Motorcycles	Includes motorcycles purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6730	Construction & Maintenance Equipment	Includes construction and maintenance purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. For maintenance costs see 6172.
6735	Fuel Dispensing Systems	Includes fuel-dispensing systems purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. Used by DAS Fuel Dispensing.
6736	Fuel Dispensing Systems-Compressed Natural Gas	Includes fuel dispensing compressed natural gas systems purchased for \$5,000 or more. Also includes improvements/accessories purchased for \$5,000 or more. Used by DAS Fuel Dispensing.
6739	Other Motor Vehicle	Capital outlay expenditures of \$5,000 or more for motor vehicles not classified above.
6777	Safety Systems, Security & Surveillance Equipment	Includes fire alarms, sprinkling systems, and other safety systems; cameras, photos and other surveillance equipment; perimeter and special fencing, and other security containment equipment, such as special doors, locks etc., purchased for \$5,000 or more.
6778	Telephone & Data Line Wiring	Telephone and data line wiring that cost \$5,000 or more.
6787	Other Unclassified Equipment	Equipment which cost \$5,000 or more not classified above.

6801	Buildings Purchased	The costs related to a purchase of a building. This includes recording fees, attorney's fees, closing costs, etc.
6802	Buildings Constructed	Total costs accumulated during the construction of a building. Architectural fees, survey costs, legal costs, etc., should be capitalized as part of the constructed building (or land) costs.
6803	Buildings Remodeled/Improved	Costs accumulated during the remodeling or improving of a building. These costs include any architectural fees, etc., that were applicable to the remodeled project.
6901	Land Acquisition	For the acquisition of land and easements. Costs include recording fees, closing costs, etc.
6902	Land Improvements	Costs related to development or improvements to state owned land.
6903	Trust Land Administration Land Improvements Sold	Land improvements sold by the School and Institutional Trust Land Administration.
6904	Water Rights	For the purchase of water rights or a share in a water company.
6951	Roads	Costs of \$5,000 or more that are associated with the acquisition or improvement of roads. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6952	Infrastructure-Sidewalks	Costs of \$5,000 or more that are associated with the acquisition or improvement of sidewalks. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6953	Infrastructure-Parking	Costs of \$5,000 or more that are associated with the acquisition or improvement of parking. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6954	Infrastructure-Landscaping	Costs of \$5,000 or more that are associated with the acquisition or improvement of landscaping. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6955	Infrastructure-Fencing	Costs of \$5,000 or more that are associated with the acquisition or improvement of fencing. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6956	Infrastructure-Site Development	Costs of \$5,000 or more that are associated with the acquisition or improvement of site development. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6958	Range Rehabilitation	Costs of \$5,000 or more that are associated with range rehabilitation.
6959	Stream & Lake Rehabilitation	Costs of \$5,000 or more that are associated with stream and lake rehabilitation.
6960	Airport Construction	Costs of \$5,000 or more that are associated with airport construction projects.
6961	Highway Construction	Costs of \$5,000 or more that are associated with highway construction.
6962	Waterway Construction	Costs of \$5,000 or more that are associated with waterway construction.
6963	Conservation Pool & Water Storage	Costs of \$5,000 or more that are associated with the acquisition or improvement of conservation pool and water storage.
6964	Public Fish & Wildlife Area	Costs of \$5,000 or more that are associated with the acquisition or improvement of public fish and wildlife areas.
6965	Construction Escrow Payment	To record amounts paid to an escrow agent for contractors retention payments on construction projects. These expenses should be allocated to the appropriate expenditure object when the escrow funds are released.
6966	Retainage	To record amounts paid for contractor retention payments on construction projects.
6968	Traffic Management Systems	Includes cabinets, controllers, electrical disconnects, video cameras, radio equipment, variable message signs, solar equipment, paging systems and associated wire and cable for traffic management systems.
6969	Fiber Optic Systems	Includes cable, conduit, junction boxes, splice case and connectors, termination devices and associated hardware for fiber optic systems.
6970	Infrastructure-Land	Costs of \$5,000 or more that are associated with the improvement of land. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6971	Infrastructure-Excess Land Purchased-Economic Remnant	Used by the Department of Transportation to record purchases of real estate in excess of what is needed for a project.
6972	Infrastructure-Land Purchased from Local Government	Land purchased by the Department of Transportation which is owned by a local government
6975	Infrastructure-Signs & Signals	Costs of \$5,000 or more that are associated with the acquisition or improvement of signs and signals. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.
6978	Infrastructure-Professional Fees	Professional or technical services from persons or entities (such as partnerships and corporations) that are associated with the improvement of land in connection with infrastructure capital outlay expenditures.
6979	Infrastructure-Attorney Fees	Attorney costs associated with the improvement of land in connection with infrastructure capital outlay expenditures.
6987	Infrastructure-Other	Costs of \$5,000 or more that are associated with the acquisition or improvement of infrastructures not classified above. See the Standard Useful Life Table (policy FIACCT 09-17.01) for definition of infrastructure.