## **Capital Outlay**

Site & Site Improvements		
611000	Site Acquisitions	
612000	Site Improvements	

Buildings & Additions		
621000	Construction & Additions	
621100	Infrastructure for Construction	
622000	Architect Fees	
623000	Engineering Fees	
624000	Inspection Fees	
625000	Building Fixtures	

Library Books		
631000	Magazines/Periodicals, LAC Library	
631100	Magazines/Periodicals, PCC Library	
632000	Library Books, LAC	
632100	Non-Print Media – Library	
632200	Library Books, PCC	

Equipment		
641000	Instructional Equipment, \$200 – \$4999.99	
642000	Instructional Equipment, \$5000 & Up	
646000	Non-Instructional Equipment, \$200 – \$4999.99	
647000	Non-Instructional Equipment, \$5000 & Up	
647100	Intangible Assets Non-Instructional, \$5000 & Up	

Lease & Purchase Agreements		
651000	Lease Purchase, Instructional	
652000	Lease Purchase, Non-Instructional	