

Account Codes for Capital Assets and Small & Attractive Assets

Capital Assets

Capital/Fixed Asset Items	Acct Code	Account Code Description	Account Code to use if below cost range
If unit cost is \$5,000 or greater (including fees and taxes): <ul style="list-style-type: none"> • Computers • Computer equipment • Servers 	E412	Capital F/A – Computer Equip >=\$5K	If below \$5,000, use code E407
All other equipment with a unit* cost of \$5,000 or greater	E414	Capital F/A – Other Equipment >=\$5K	If below \$5,000, use code E404
Furniture when the item unit* cost is \$5,000 or greater	E415	Capital F/A – Furnishings >=\$5K	If below \$5,000, use code E405

Small and Attractive Assets

Small & Attractive Item	Acct Code	Account Code Description	Account Code to use if below cost range
If cost is between \$1,000 - \$4,999 (including fees, taxes): <ul style="list-style-type: none"> • Cameras - motion picture • Cameras - still picture • Photographic projection equipment (e.g. projectors) 	E408	Inventory/Small & Attractive Other	If below \$1,000, use code E404. If above \$4,999, see Fixed/ Capital Assets above.
If cost is between \$1,000 - \$4,999 (including fees, taxes): <ul style="list-style-type: none"> • Laptops • Notebooks • Tablets • Smart phones 	E409	Inventory/Small & Attractive Comp/IT	If below \$1,000, use account code E407. If above \$4,999, see Fixed/ Capital Assets above.
If cost is under \$4,999: <ul style="list-style-type: none"> • Weapons • Firearms • Signal guns • Accessories 	E408	Inventory/Small & Attractive Other	If above \$4,999, see Fixed/ Capital Assets above.