# Account Codes for Capital Assets and Small & Attractive Assets

## Capital Assets

<table>
<thead>
<tr>
<th>Capital/Fixed Asset Items</th>
<th>Acct Code</th>
<th>Account Code Description</th>
<th>Account Code to use if below cost range</th>
</tr>
</thead>
</table>
| If unit cost is $5,000 or greater (including fees and taxes):  
  - 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

<table>
<thead>
<tr>
<th>Small &amp; Attractive Item</th>
<th>Acct Code</th>
<th>Account Code Description</th>
<th>Account Code to use if below cost range</th>
</tr>
</thead>
</table>
| If cost is between $1,000 - $4,999 (including fees, taxes):  
  - 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):  
  - 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:  
  - Weapons  
  - Firearms  
  - Signal guns  
  - Accessories | E408      | Inventory/Small & Attractive Other | If above $4,999, see Fixed/ Capital Assets above. |