

EQUIPMENT ACCOUNTS

EXPENSE TYPE	UNIT COST	ACCOUNT #
<u>CAPITAL ASSETS</u>		
Equipment	\$5,000.00 or More	843100
IT Equipment	\$5,000.00 or More	843300
Vehicle	\$5,000.00 or More	841100
Works of Art	\$5,000.00 or More	843400
Software	\$1,000,000 or More	833100
<u>CONTROLLED ASSETS</u>		
Small Value Property - Equipment*	\$3,000.00 - \$4,999.99	743200
IT Small Value Property - Equipment	\$3,000.00 - \$4,999.99	744200
Equipment	\$100 - \$2,999.99	714132
IT Equipment	\$100 - \$2,999.99	714134
Software	Less than \$1,000,000	733100

* *Two-way radio and fire arm purchases should be charged to 743200 even if the unit cost is below \$3,000.00.*

EQUIPMENT ACCOUNTS

