

## Most Commonly Used Accounts for Supplies, Parts, and Equipment (Updated on 10/19/2004)

Acct#	Description	Range of Cost	Controlled	Capitalized	Tagged
<b>Microrcomputers, Computers, and Computer Equipment</b>					
54355	Computers and Printers and useful life of 1 year or more	\$500-\$4,999.99	x		x
54358	Computer Equipment except computers and printer \$500 - \$4,999.99 ( <b>monitors</b> )	\$0 - \$4,999.99			
<b>Computer Parts, Furnishings, and Equipment</b>					
54359	Computer Parts/furnishings (does not increase value/life of item by 25%)	\$0 - \$4,999.99			
58602	Computer Equipment and useful life 1 year or more	\$5,000.00 or more per unit		x	x
<b>Computer Software and Operating System</b>					
53914	Computer Software or useful life less than 1 year	\$0 - \$4,999.99			
58604	Software and useful life 1 year or more	\$5,000.00 or more per unit		x	x
58610	Computer Operating Systems and useful life 1 year or more	\$5,000.00 or more per unit		x	x
58611	Database Software and useful life 1 year or more	\$5,000.00 or more per unit		x	x
<b>Firearms, TVs, Cameras, VCRs, Fax Machines, Telecopiers, Furniture, Equipment, Tools, Etc.</b>					
54354	Firearms (all), TV's, Cameras, VCR's and useful life of 1 year or more	\$500-\$4,999.99	x		x
54356	Fax machines and telecopiers and useful life of 1 year or more	\$500-\$4,999.99	x		x
58601	Furnishings/Equipment and useful life 1 year or more	\$5,000.00 or more per unit		x	x
54361	Tools, Furnishings, Equipment and useful life less than 1 year ( <b>projectors</b> )	\$0 - \$4,999.99			
58605	Fabricated Equipment (component parts, materials) and useful life 1 year or more	\$5,000.00 or more in total		x	x
<b>Telecommunications Equipment</b>					
54360	Telecommunications equipment (except fax machines & telecopiers \$500-\$4,999.99)	\$0 - \$4,999.99			
58603	Telecommunications equipment and useful life 1 year or more	\$5,000.00 or more per unit		x	x
<b>Sculpture, Painting, and Other Fine Art</b>					
54364	Sculpture, Painting, and Other Fine Art that and useful life of 1 year or more	\$0 - \$4,999.99 per unit			
58606	Sculpture, Painting, and Other Fine Art and useful life of 1 year or more	\$5,000.00 or more per unit		x	x
<b>Vehicles</b>					
58600	Motor vehicles			x	x
58607	Boats/Marine Equipment and useful life of 1 year or more	\$5,000.00 or more per unit		x	x
<b>Misc</b>					
53700	Repairs or maintenance contracts for stand alone equipment (except computers, telecom)				
53701	Repair costs, maintenance contracts for repair of computer equipment				
53702	Debugging, oning software maintenance, telephone software support, software maint. Contracts				
53704	Repair costs, maintenance contracts, moving of TV studio, telecom equipment, phone and fax				
53706	Repairs or maintenance contracts for HVAC, plumbing, roof, electrical, security, alarm, etc.				
53911	Computing Supplies consumed within 1 year				
53912	Telecommunication Supplies & Parts (does not extend life/value of item by 25%)				
53913	Tapes-Audio (Cassette)/Video(VHS)				
54006	Lab Hardware Materials & Animal Care Supplies				
54357	Repair, Replacement, & Fab Parts (not computer parts;does not extend life/value of item by 25%)				
<b>LIBRARY USE ONLY - Books Journals, Publications, Publishing Expenses, Film, Microfilm</b>					
58900	Books permanently retained			x	
58901	Journals, Serials, and Other Periodicals permanently retained			x	
58902	Binding and Prep Cost for permanently retained publications			x	
58903	Film or Microfilm Library			x	
58904	Electronic Library			x	