

Equipment Account Codes

Proper coding of capital expenditures is imperative for creating our financial records and ensuring appropriate depreciation rates are applied. This table consists of common Capital Expense related account codes.

Asset Description	Minor Equipment (< \$5,000)	Capital Equipment (\$5,000+)	
		All Other Funds	Service Center/ Auxiliary Funds
General Equipment	20200	40101	A8011
Vehicle	20200	40104	A8012
Computer/IT Peripherals	20201	40106	A8016
Printers/Copiers	20203	40106	A8016
IT Related Parts	20204	40106	A8016
Office Equipment/Furniture	20210	40101	A8011
IT Network Equipment	20215	40106	A8016
Sports Equipment	20216	40101	A8011
CIP Equipment	n/a	40199	A8014

Equipment Account Code Descriptions

Account code	Description
20200 Minor Equipment <\$5,000/unit	<p>Expenses for tangible personal property that meet the following criteria: It has an individual unit value of less than \$5,000. It is not consumed in the normal course of business. Its useful life exceeds two years. This code does not cover books, periodicals and reference materials purchased by a library or audio-visual department (see account code 20108 Paper Publication Subscriptions, or 20109 Electronic Publication Subscription). It also excludes property listed on the equipment inventory (see account code A8011 & 40101 - Equipment).</p> <p>Other minor equipment codes (<\$5,000/unit):</p> <ul style="list-style-type: none"> • For information technology, see account codes 20201 - Computer and IT Peripherals, 20215 IT Network Equipment or 20203 Printers/Parts/Toner. • For Audio visual, see account code 20115 Audio/Video Equipment and Supplies. • For office equipment and furniture see account 20210.
20201 Computer and IT Peripherals <\$5,000/unit	<p>Expenses for computers and peripherals (under \$5,000/unit). Includes desktop PCs, keyboards, laptops, tablets, monitors and displays. For smart phones use 22001 Telephone.</p>

	<p>For video equipment, cameras, projectors, etc. use 20115 Audio/Video Equipment and Supplies.</p> <p>For IT related parts and supplies use account code 20204.</p>
<p>20202 Software Perpetual License (<\$100,000/contract total)</p>	<p>Expenses for perpetual (no end date) software license (under \$100,000/contract total). Software name/title is required in invoice document text. Includes off the shelf software purchased or downloaded which can be used in perpetuity. Also includes operating systems, applications, and mobile applications.</p> <p>For fixed period software subscriptions, custom developed software, or software that includes a service, use account 24203 Software Subscr/Lic,Svcs-Fixed Term.</p> <p>For employee reimbursements use account 28994.</p>
<p>20203 Printers/Copiers/Parts/Toner <\$5,000/unit</p>	<p>Expenses for printers, copiers and MFD's (multi-function devices), including parts, toner, and other supplies (under \$5,000/unit).</p>
<p>20204 IT Related Parts and Supplies <\$5,000/unit</p>	<p>Expenses for information technology (IT) related parts and supplies (under \$5,000/unit). Includes hard drives, video cards, memory, cables, portable media (USB drives), etc.</p> <p>For non-IT electronic supplies see 20112 Electronic Supplies (Non-Computer).</p>
<p>20210 Office Equip & Furniture <\$5,000/unit</p>	<p>Expenses for office equipment (non-IT) and furniture (under \$5,000/unit).</p>
<p>20215 IT Network Equipment <\$5,000/unit</p>	<p>Expenses for network equipment; servers, routers, switches etc. (under \$5,000/unit).</p>
<p>20216 Sports Equipment- (Noncapitalized) <\$5,000/unit</p>	<p>Expenditures for sports equipment that meet the criteria for minor equipment.</p>
<p>40101 Capital Equipment \$5,000+/unit</p>	<p>Equipment is defined as non-expendable personal property that is not otherwise categorized by a separate account code within this section.</p> <p>For purchases from proprietary funds, see A8011 - Equipment</p>
<p>40104 Vehicle \$5,000+/unit</p>	<p>Purchase of a motorized vehicle that is registered for road use. For vehicles not registered for road use or for non-motorized vehicles (i.e. trailers, lawn tractors or farm implements), use account code 40101 - Equipment.</p> <p>For purchases from proprietary funds, see A8012 - Vehicles.</p>
<p>40106 IT Hardware/Equipment \$5,000+/unit</p>	<p>Expenses for IT Hardware over \$5,000/unit. Includes IT related hardware such as servers, network equipment, printers, copiers and MFD's (multi-function devices), and classroom technology, such as projectors etc.</p>

	For purchases from proprietary funds, see A8016 - IT Hardware/Equipment Over \$5,000/ea.
40199 Construction in Progress (Equipment)	Expenditures during the fabrication period of a constructed item that will eventually be classified as equipment. Do not use this code to purchase an inventory of supplies to be used on unspecified future projects. Also, do not use this code when fabricating equipment in an on-campus self-sustaining shop for transfer to another department. For purchases from proprietary funds see A8014 - Construction in Progress (Equipment).
A8011 Equipment	Equipment is defined as non-expendable personal property that is not otherwise categorized by a separate account code. Includes livestock for breeding, as draft animals, for dairy or beef production, for experiments or for instruction. *The cost of raising immature animals to maturity are treated as current operating expenses. For example see account codes 21055 - Feeds - Grains; 21056 - Feeds - Hay and Straw; 21057 - Feeds - Concentrates; and 21008 - Animal care. For purchases from non-proprietary funds see accounts 40101 - Equipment and 40102 - Livestock.
A8012 Vehicles	Purchase of a motorized vehicle that is registered for road use. For vehicles not registered for road use or for non-motorized vehicles (i.e. trailers, lawn tractors or farm implements), use account code A8011 - Equipment. For purchases from non-proprietary funds see account 40104 - Vehicles.
A8014 Construction in Progress (Equipment)	Expenditures during the fabrication period of a constructed item that will eventually be classified as equipment. At completion of fabrication, an adjustment is done to move the total cost to account code A9011 - Equipment. Do not use this code to purchase an inventory of supplies to be used on unspecified future projects. Also, do not use this code when fabricating equipment in an on-campus self-sustaining shop for transfer to another department. CIP is non-depreciable. For purchases from non-proprietary funds see Account 40199 - Construction in Progress (Equipment).
A8016 IT Hardware/Equipment \$5,000+	Expenses for IT hardware over \$5,000/unit. Includes IT related hardware such as servers, network equipment, printers, copiers and MFD's (multi-function devices), and classroom technology, such as projectors etc. For purchases from non-proprietary funds, see 40106 IT Hardware/Equipment Over \$5,000/ea.