

Modified Equipment Account Code List Changes Effective 11/01/2010

Commodities Account Codes	Account Description	Examples
406710	Furniture/Office Equip - Expendable (\$1000<\$5000)	Fax machines, desks, bookcases, hutches, credenzas, file cabinets, typewriters, copy machines, transcribing machines, etc
406720	Vehicles - Expendable (Any cost; however, <\$5000 use this account code)	Any tagged vehicles that are licensed through the State (cars, trucks, vans, etc)
406730	Ag/Outdoor Equip - Expendable (Any cost; however, <\$5000 use this account code)	Boats, airplanes, tractors, all terrain vehicles, golf carts, mowers, blowers, weed eaters, trimmers, edgers, chain saws, etc
	Ag/Outdoor Equip - Expendable (\$1000 <\$5000)	Other farm equipment, seeders, attachments, etc
406740	Medical Equip - Expendable (\$1000<\$5000)	Medical/Diagnostic equip - microscopes, medical instruments, etc
406750	Computer Equip - Expendable (\$250<\$5000 use this account code)	Computers, printers, servers, routers, hubs, hard drives, handheld computers, all-in-one printers
	Computer Equip - Expendable (\$1000<\$5000 use this account code)	Computer monitors
406760	Media Equip - Expendable (\$1000<\$5000)	Projectors, scanners, media mixers, dvd players, cd players, tape recorders, cd/dvd duplicators, etc
	Media Equip - Expendable (\$250 <\$5000)	televisions, video monitors, two-way radios-\$50, cameras, camera lenses, web cameras
	Media Equip - Expendable (Any cost; however, <\$5000 use this account code)	cell phones, satellite phones, pagers
406770	Scientific Equip - Expendable (\$1000<\$5000)	Research lab equipment, etc
406780	Consumable Equipment	Check with Property Control BEFORE using this account code (of ANY COST)
406790	All Other Equip - Expendable (\$1000<\$5000)	Appliances, Air conditioners, hand power tools, etc
	All Other Equip - Expendable (Any cost; however, <\$5000 use this account code)	Air compressors, welding machines, generators, weapons,
406798	Sponsored Titled Equip - Expendable (\$1000<\$5000)	Any equipment bought on a sponsored titled restricted fund - 3XXXXX

Capital Outlay Account Codes	Account Description	Examples
408210	Furniture/Office Equip (>=\$5000)	Fax machines, desks, bookcases, hutches, credenzas, file cabinets, typewriters, copy machines, transcribing machines, etc
408220	Vehicles - (Any cost; however, >=\$5000 use this account code)	Any tagged vehicles that are licensed through the State (cars, trucks, vans, etc)
408230	Ag/Outdoor Equip (Any cost; however, >=\$5000 use this account code)	Boats, airplanes, tractors, all terrain vehicles, golf carts, mowers, blowers, weed eaters, trimmers, edgers, chain saws, etc
	Ag/Outdoor Equip - (>=\$5000)	Other farm equipment, seeders, attachments, etc
408240	Medical Equip - (>=\$5000)	Medical/Diagnostic equip - microscopes, medical instruments, etc
408250	Computer Equip - (>=\$5000)	Computers, printers, servers, routers, hubs, hard drives, handheld computers, all-in-one printers, computer monitors

408260	Media Equip - (\geq \$5000)	Projectors, scanners, media mixers, dvd players, cd players, tape recorders, cd/dvd duplicators, televisions, video monitors, two-way radios, cameras, camera lenses, web cameras, etc
	Media Equip - (Any cost; however, \geq \$5000 use this account code)	cell phones, satellite phones, pagers
408270	Scientific Equip - (\geq \$5000)	Research lab equipment, etc
408290	All Other Equip - (\geq \$5000)	Appliances, air conditioners, hand power tools, etc
	All Other Equip - (Any cost; however, \geq \$5000 use this account code)	Air compressors, welding machines, generators, weapons,
408298	Sponsored Titled Equip - (\geq \$5000)	Any equipment bought on a sponsored titled restricted fund - 3XXXXX

DEFINITION:

Equipment: Tangible items non-expendable in nature, such as furniture, instruments, or repairable machines that have a useful life of more than one year and an acquisition cost of \$1000(State of MS Threshold) and \$5000 or greater (Federal Threshold) and any exceptions which meet or exceed the established thresholds for defining equipment. Equipment is not replacement parts or components returning a piece of equipment to its original condition. If a component increases the capability of the original equipment and has an acquisition cost that meets or exceeds the established equipment cost thresholds, it is condered a capital item.