

Equipment Account Codes

713015 – Software Licensing

App or software subscriptions and/or licensing. USU does not own the software.

713200 – Tools and Equipment Less Than \$3,000

Equipment purchases that have an acquisition cost under \$3,000.

713250 – Pass Through Equipment

Equipment purchased by the USU for which the USU will not accept title, care, and custody responsibilities, that will be given to another entity shortly after receipt.

Ex: Computers purchased on a grant or contract that are given to a school district.

713260 – Interdept Asset Purchases

Equipment that is purchased through Surplus or from another department.

713300 – Tools and Equipment between \$3,000 and \$4,999 (NOT computers)

Equipment purchases that have an acquisition cost between \$3,000 and \$4,999.

713350 – Art and Collections Less Than \$5,000

Art, scientific, or historical collections other than Library Special Collections that have an acquisition cost under \$5,000.

713355 – Federal Capital Equipment not Capitalized

Government-owned equipment purchases that have an acquisition cost of \$5,000 or more.

713500 – Computer and Peripheral Purchases Less Than \$5,000

Computer and peripheral component purchases that have an acquisition cost less than \$5,000.

713525 – Software Less Than \$100,000.

Software purchases that have an acquisition cost less than \$100,000.

772300 – Equipment \$5,000 and Over (NOT computers)

Equipment purchases that have an acquisition cost of \$5,000 or more.

772310 – Fabricated Equipment \$5,000 and Over

Material purchases for equipment that is being fabricated and the expected final cost is \$5,000 or more.

Equipment Account Codes

772325 – Software \$100,000 and Over

Software purchases that have an acquisition cost of \$100,000 or more.

772350 – Computer and Peripherals \$5,000 and over

Computer and peripheral component purchases that have an acquisition cost of \$5,000 or more.

772700 – Art and Scientific Collections \$5,000 and Over

Art, scientific, or historical collections other than Library Special Collections that have an acquisition cost of \$5,000 or more.