All non-capital equipment exception items should be coded to account code: 73610.

Account Code	Account Title	Description
78360	Office Equipment and Furniture	Non-computer office equipment and furniture used for faculty and administrative purposes (\$5,000 or more)
78370	Instructional and Lab Equipment	Moveable, non-computer instructional and lab equipment (\$5,000 or more)
78400	Art Objects	Works of art purchased from artist or art dealer (any cost)
78510	Computer Equipment- Instructional Use	Computers and related equipment used for instruction in classes & labs (\$5,000 or more)
78520	Computer Equipment- All Other Uses	Computers and related equipment used for faculty & administration purposes (\$5,000 or more)
78530	Computer Equipment- LAN/Network	Computers & related equipment purchased to be used in campus networking (\$5,000 or more)
78550	Computer Software Equipment	Purchase of commercially available computer software (\$5,000 or more)
78605	Telecommunications Equipment	Equipment related to University-wide communications (\$5,000 or more)
78620	Household and Custodial Equipment	Equipment purchased by Facilities Management or Housing & Dining for custodial use (\$5,000 or more)
78630	Athletic Equipment- Intercollegiate	Athletic equipment purchased by Intercollegiate Athletics only (\$5,000 or more)
78650	Media Equipment	Audio-visual equipment (\$5,000 or more)
78655	Musical Instruments	Musical instruments (\$5,000 or more)
78660	Research Equipment	Equipment purchased for research purposes (\$5,000 or more)
78680	Firearms	Firearms (any cost)
78690	Other Equipment	Non-computer equipment that doesn't fall into another category (\$5,000 or more)
78716	Vehicles and Machinery	Vehicles and moveable machinery (\$5,000 or more)
78790	Library Books and Periodicals	Purchases of library books and periodicals for the University Library collection (any cost)