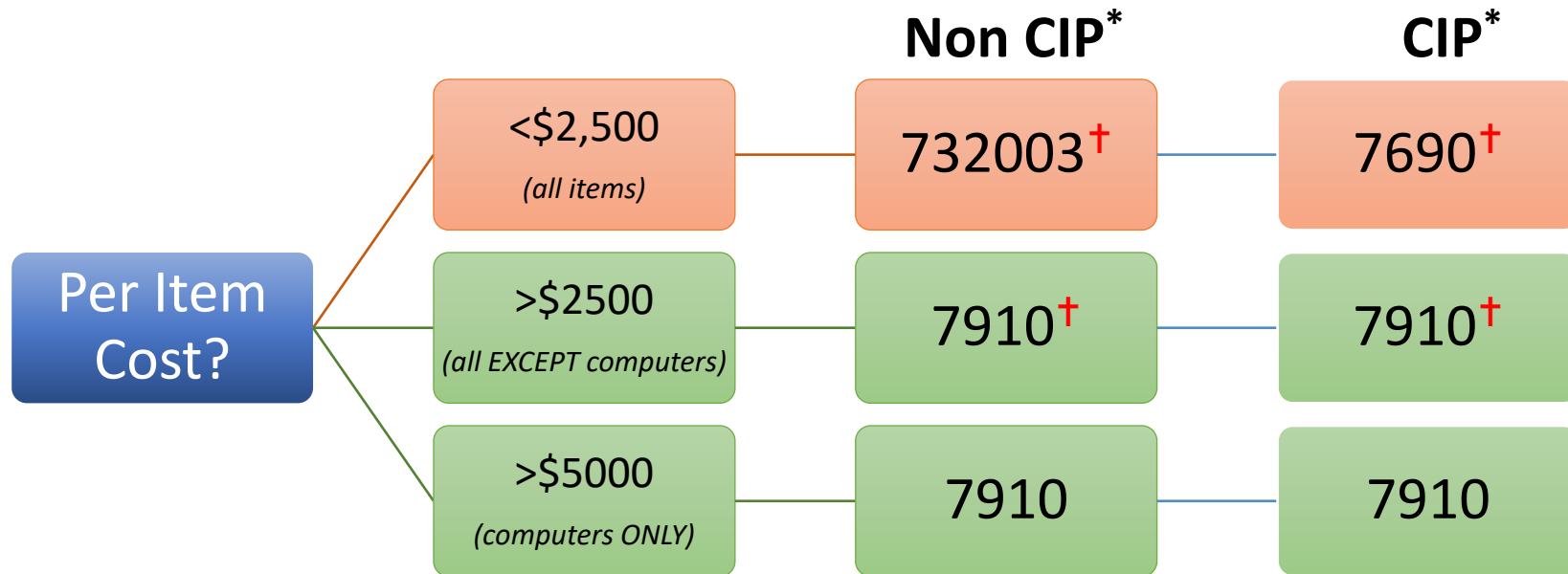


How to Budget and Expense Assets



7910 Accounts Over \$2,500	Description	7690 CIP Accounts Under \$2,500
791008	Appliances	769018
791009	Audio Visual Equipment (screens, projectors & monitors over 19")	769018
791010	Health Related Equipment (used in medical or athletic training)	769018
791011	Furnishings	769019
791012	Computers & Monitors less than 19"	769020
791013	Software (initial purchase of "owned" software)†	769020

†712010 should be used for Software subscriptions and license renewals regardless of cost (not for initial purchases of "owned" software)

*CIP = Construction in Progress