

# CHART OF ACCOUNTS

# EXPENDITURE OBJECTS

An item should be coded as equipment if it is included in the examples below **or** if it meets **all** three equipment criteria below the tables. Items listed as equipment examples below should **not** be evaluated using the equipment criteria. The examples are provided to ensure consistent treatment by all districts. Also, the examples include certain items that are exceptions to the equipment criteria, such as component parts.

| <b>Furniture and Equipment Examples (Object Codes 6731-33)</b>  |   |  |
|---|---|--|
| <b>Athletic Equipment</b> <ul style="list-style-type: none"> <li>▪ Blocking sleds</li> <li>▪ Chalk line dispensers</li> <li>▪ Fitness machines</li> <li>▪ Goal posts (Movable)</li> <li>▪ Helmets/Pads</li> <li>▪ Hurdles</li> <li>▪ Mats</li> <li>▪ Nets (Tennis/Volleyball)</li> <li>▪ Tackling dummies</li> <li>▪ Weights</li> </ul> | <b>Furniture/Furnishings</b> <ul style="list-style-type: none"> <li>▪ Bookcases</li> <li>▪ Chairs</li> <li>▪ Desks</li> <li>▪ Filing cabinets</li> <li>▪ Large area rugs</li> <li>▪ Tables</li> </ul> | <b>Other Equipment*</b> <ul style="list-style-type: none"> <li>▪ Appliances (Kitchen)</li> <li>▪ Auto diagnostic machines</li> <li>▪ Bar code scanners</li> <li>▪ Battery chargers</li> <li>▪ Cameras (photo and video)</li> <li>▪ Cash registers</li> <li>▪ Copiers (off network)</li> <li>▪ DVD/Blu-Ray players</li> <li>▪ Floor jacks</li> <li>▪ Key cutters</li> <li>▪ Kilns</li> <li>▪ Laminators</li> <li>▪ Leaf blowers</li> <li>▪ Microwaves</li> <li>▪ Musical instruments</li> <li>▪ Paint sprayers</li> <li>▪ Power tools</li> <li>▪ Satellite dishes</li> <li>▪ Sewing machines</li> <li>▪ SPED assistance equipment</li> <li>▪ Telephones</li> <li>▪ TVs</li> <li>▪ Two-way radios</li> <li>▪ Vacuums</li> <li>▪ Washers/Dryers</li> <li>▪ Welders</li> </ul> |
| <b>Fixtures</b> <ul style="list-style-type: none"> <li>▪ Bleachers (Indoor)</li> <li>▪ Ceiling fans</li> <li>▪ Chalk/white boards</li> <li>▪ Drinking fountains</li> <li>▪ Hot water heaters</li> <li>▪ HVAC units</li> <li>▪ Light fixtures</li> <li>▪ Sinks</li> <li>▪ Toilets</li> <li>▪ Wall mirrors</li> </ul>                     | <b>Component Parts</b> <ul style="list-style-type: none"> <li>▪ A/C compressors</li> <li>▪ Automotive engines</li> <li>▪ Automotive transmissions</li> </ul>  |  |

\* Items may be coded to Technology-Related Hardware and Software if connected to the computer network.

| <b>Technology-Related Hardware and Software Examples (Object Codes 6737-39)</b>   |   |  |
|---|---|--|
| <ul style="list-style-type: none"> <li>▪ Computers (tablets, laptops, etc.)</li> <li>▪ Computer monitors</li> <li>▪ Copiers (on network)</li> </ul> | <ul style="list-style-type: none"> <li>▪ Network equipment</li> <li>▪ Projectors</li> <li>▪ Printers</li> </ul> | <ul style="list-style-type: none"> <li>▪ Scanners</li> <li>▪ Smart Boards</li> <li>▪ Software (Non-instructional)</li> </ul> |

If an item is **not** included in the examples above, it should be coded as equipment if it meets **all** of the following:

**EQUIPMENT CRITERIA**

1. Typically has a useful life of at least one year.
2. Typically repaired rather than replaced when worn or damaged.
3. An independent unit that retains its original shape, appearance, and character with use and does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.