Object Code Quick Reference
for Capital Assets

To be considered a capital asset, the item must meet two criteria:
1. It's useful life is in excess of one year
2. The total cost* is $1,000 or more

*All costs associated with the purchase of an item should be included in the total cost (i.e. include shipping, installation fees, etc.)

Library Books/Object Code 612 (600 for INT)

Audio-Visual Materials/Object Code 621 (or 622 if non-capital)
Examples:
Artwork
CD's (not blank)
Charts
DVD's (not blank)
Exhibits
Film
Filmstrips Globes
Maps
Recordings

Furniture, Fixtures, & Equipment/Object Code 641 (or 642 if non-capital)
Examples:
Camcorders
Cameras
Chairs
Desks
Fax machines
Gym equipment
Instruments
Kitchen equipment
LightSpeeds
Microscopes
Occupational therapy equipment: wheelchairs, standers, walkers, aquatic chairs, etc.
Radios
Regular full size Whiteboards, non-interactive
Shelving
Sound system equipment: amplifiers, speakers, mixers, etc.
Tables
Televisions
VCR/DVD players
Washers and Dryers
**Computer Hardware/Object Code 643 (or 644 if non-capital)**

**Examples:**
- Computers
- Doc Cameras
- E-readers: Nook, Kindle
- Hard/Disk Drives
- Interactive Whiteboard
- IPad's
- Keyboards
- Laptops
- Memory
- Modems
- Monitors
- Printers
- Projectors
- Scanners
- Servers
- Sound Cards
- Switches
- Tablets
- Video Boards

**Technology Related Furniture, Fixtures & Equipment/Object Code 648 (or 649 if non-capital)**

(This category is new FY19 - the examples will grow with time)

**Examples:**
- Battery Backups
- Charging Carts/Cabinets
- Computer Tables

**Buses/Object Code 651**

**Motor Vehicles/Object Code 652**

**Computer Software/Object Code 691 (or 692 if non-capital)**

**Computer Licenses/Object Code 693 (or 694 if non-capital)**

(Obj. 691 or 693 only if over $1,000 and greater than one year)

(Obj. 692 or 694 if less than $1,000 and greater than one year)

**Examples:**
- Application Programs: database management, spreadsheet functions, instruction, & word processing
- AS400
- AutoCAD Software
- System Software: operating systems, programming languages, and utility programs

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