Object Code Quick Reference
for Capital Assets

To be considered a capital asset, the item must meet two criteria:

1. Its 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.)

Audio-Visual Materials/Object Code 621 (or 622 if non-capital)

Examples:
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
Copiers
Desks
Fax machines
Gym equipment
Instruments
Kitchen equipment
LightSpeeds
Microscopes
Occupational therapy equipment: wheelchairs, standers, walkers, aquatic chairs, etc.
Radios
Shelving
Tables
Televisions
VCR/DVD players
Washers and Dryers
**Computer Hardware/Object Code 643 (or 644 if non-capital)**

**Examples:**
- Computers
- Disk Drives
- Doc Cameras
- Interactive Whiteboard
- Keyboards
- Laptops
- Memory
- Modems
- Monitors
- Printers
- Projectors
- Scanners
- Servers
- Sound Cards
- Springboard Lite
- Switches
- Vantage Lite
- Video Boards

**Buses/Object Code 651**

**Vehicles/Object Code 652**

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

**Examples:**
- Application Programs: database management, spreadsheet functions, instruction, & word processing
- AS400
- AutoCAD Software
- SuccessMaker

**System Software:** operating systems, programming languages, and utility programs
- **Software Annual Maintenance/Object Code 364**
- **Software Subscription Fees/Object Code 365**
- **Software License Fees/Object Code 693**