

**6600 Capital Outlay -
Land, Buildings, and Equipment**

This major classification is used to classify expenditures for capital assets.

R 6619 Land Purchase and Improvement

This code is used to classify expenditures for the purchase of land, land improvements other than buildings and any associated fees. This includes any other costs necessary to alter the land for its intended purpose.

6625 Construction Fees Including Architecture

This code is used to classify expenditures for construction fee including architect fees. For PEIMS reporting, this account is converted to account code 6629.

R 6629 Building Purchase, Construction or Improvements

This code is used to classify expenditures to purchase buildings or for materials, labor, etc., to construct new buildings. This account also includes expenditures for substantial alteration or remodeling of existing buildings that materially increase building life and/or usefulness. All associated fees are included in this account.

R 6631 Vehicles per unit cost of \$5,000 or more

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of \$5,000 or more and a useful life of more than one year.

6636 Technology Equipment – FUND 6XX ONLY

This code is used for technology equipment paid from bond funds only. For PEIMS reporting, this account is converted to account code 6639.

6637 Furniture

This code is used to classify expenditures for furniture. For PEIMS reporting, this account is converted to account code 6639.

6638 Technology Equipment – FUNDS NOT 6XX

This code is used to classify expenditures for technology equipment that has a unit cost of \$5,000 or more paid from non-bond funds. For PEIMS reporting, this account is converted to account code 6639.

Object 6638 Expenditures to INCLUDE:	Object 6638 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Telephone Systems • Intercommunication and Telecommunication systems • Mainframe and mini-computers • High-capacity copy machines • Purchase of site licenses, single use software, etc., if more than \$5000 or more per unit cost. 	<ul style="list-style-type: none"> • Lease Purchases with \$5000 or more per unit costs (object 6659) • Items that don't meet the individual \$5000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5000 (Ex: Library books) (Object 6649 or 6669) • Contract programming non-ownership (Object 6219) • Maintenance fees and/or upgrades (Object 6249)

R 6639

Equipment Other than Technology

This code is used to classify expenditures for all equipment and capital outlay items having a per-unit cost of \$5,000 or more and a useful life of more than one year but do not fall into one of the classes described above.

Object 6639 Expenditures to INCLUDE:	Object 6639 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Playground • Marque – over \$5000 or bond 	<ul style="list-style-type: none"> • Lease Purchases with \$5000 or more per unit costs (object 6659) • Items that don't meet the individual \$5000 capital asset criteria, but by school district policy are defined to be a capital asset or aggregated items equal or exceed \$5000 (Ex: Library books) • Purchase of site licenses, single use software, etc. if more than \$5000 or more per unit cost. (Object 6638) • Site licenses, single use software that has a per unit cost of less than \$5,000 (Object 6325)

R 6641

Vehicles per-unit cost of less than \$5,000

This code is used to classify expenditures for the purchase of vehicles having a per-unit cost of less than \$5,000 and a useful life of more than one year.

R 6659

Capital Lease of Furniture, Equipment and Software

This code is used to classify capitalization of furniture, equipment and software under a capital lease arrangement. The contra entry is to other resources.

Object 6659 Expenditures to INCLUDE:	Object 6659 Expenditures to EXCLUDE:
<ul style="list-style-type: none"> • Telephone system • Intercommunication and telecommunication systems • Mainframe and mini-computers • High-capacity copy machines • Site licenses and single use software purchase etc., if a lease purchase for \$5,000 or more per unit 	<ul style="list-style-type: none"> • Maintenance fees and/or upgrades (Object 6249) • Purchase of site licenses, single use software, network fees, etc. (Object 6399 if less than \$5,000, or 6669, if in the library) • Contract programming non-ownership (Object 6219)

R 6669

Library Books and Media

This code is used to classify expenditures for books and film that meet the one year or more useful life criteria; and meets the capitalization criteria of the school or have a per unit value of equal to or greater than \$5,000 whichever is less; (Effective September 1, 2001); and are to be catalogued and controlled by the library. All expenditures/expenses coded to object code 6669 are to be coded to function 12, Instructional Resources and Media Services.

