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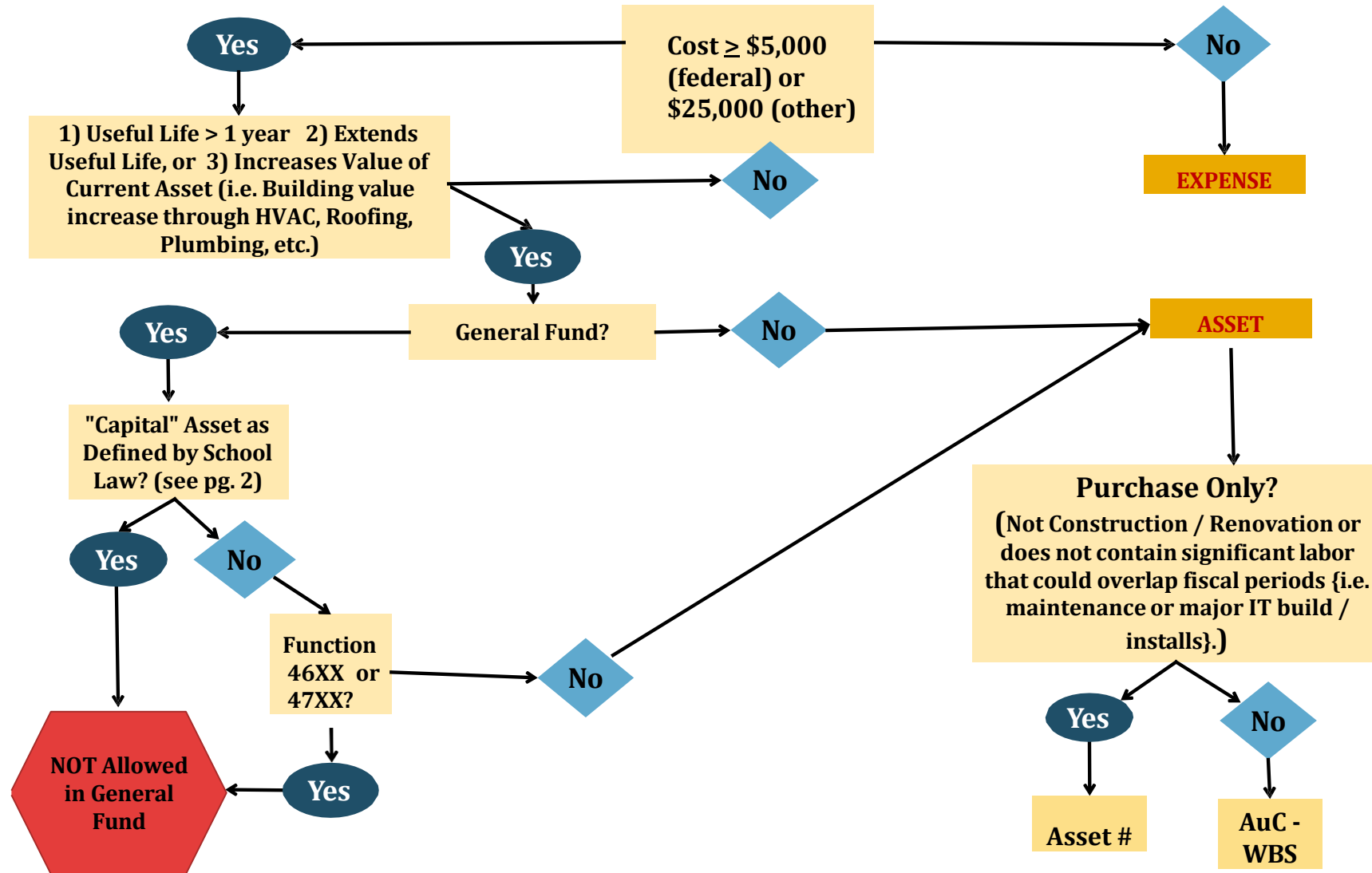
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Oklahoma City Public Schools Asset vs Expense Decision Tree





Costs Typically Included in Asset Acquisition Price

- Shipping
- Installation and Assembly
- Demolition of Site
- Asset Startup Testing
- Smaller Costs Part of Larger Project (i.e. Cabling for Gym)
- Multi-Year Costs
 - o Warranties
 - o Licenses

(One asset if matching useful lives. Two assets if different useful lives.)

Example: IT -3 year warranty for five year asset.)

<u>Asset</u>	<u>Capital Assets</u>
	(Not allowed in General Fund as defined by 70 O.S. 1-117c)
1 Playground Equipment	1 Building Construction
2 Fencing	2 Building Additions
3 Small Storage Bldg	3 Roof
4 Unless an integral part of building project	4 Load Bearing Walls
a. Sidewalks	5 Roof (Remodels)
b. Ramps	6 Ground Prep
c. Curbs	7 Building
d. Drains	8 Initial Installation of:
e. Street	a. HVAC
5 Vehicles (Auto, Truck (MV tagged))	b. Electrical
6 Replacement of:	c. Plumbing
a. HVAC	d. Fire Protection
b. Electrical	e. Storm Shelters
c. Plumbing	f. Other Service Systems
d. Fire Protection	