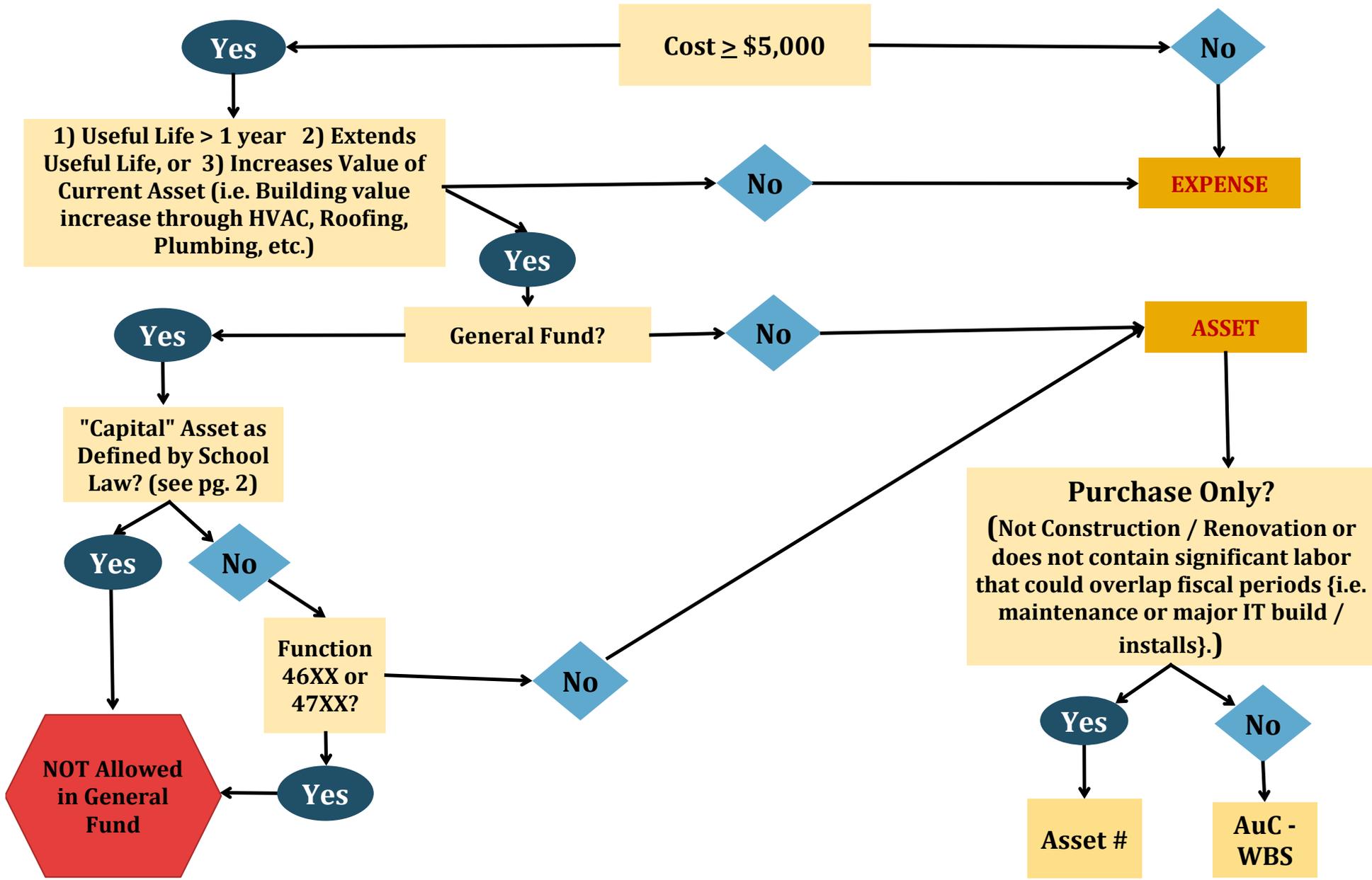


Oklahoma City Public Schools Asset vs Expense Decision Tree



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.)

Asset

(All funds allowed except function 46XX & 47XX which are not allowed in General Fund)

- 1 Playground Equipment
- 2 Fencing
- 3 Small Storage Bldg
- 4 Unless an integral part of building project
 - a. Sidewalks
 - b. Ramps
 - c. Curbs
 - d. Drains
 - e. Street
- 5 Vehicles (Auto, Truck (MV tagged))
- 6 Replacement of:
 - a. HVAC
 - b. Electrical
 - c. Plumbing
 - d. Fire Protection

Capital Assets

(Not allowed in General Fund as defined by 70 O.S. 1-117c)

- 1 Building Construction
- 2 Building Additions
- 3 Roof
- 4 Load Bearing Walls
- 5 Roof (Remodels)
- 6 Ground Prep
- 7 Building
- 8 Initial Installation of:
 - a. HVAC
 - b. Electrical
 - c. Plumbing
 - d. Fire Protection
 - e. Storm Shelters
 - f. Other Service Systems