

6.3.0 Fixed Asset Classification Guidelines

6.3.1 Guidelines

The following lists provide guidelines to properly classify items as either Fixed Assets or Services and Supplies.

1. Items which should be classified as Fixed Assets, if the cost is over \$600, but should be classified as Services and Supplies if the cost is \$600 or less:

Addressing Machine (manual)
Agricultural Implement
Alternator
Ammeter, volt-ohm, etc.
Amplifier
Anemometer
Aspirator, Resuscitator, etc.
Atomizer medical
Auto & Truck Body and Chassis
Baker, medical, electric
Balance, scale
Barometer
Bath; leg, arm, paraffin etc.
Battery Charger
Baumanometer
Bed or crib
Bench, work
Bin, portable stainless steel
Binding machinery
Binocular
Blackboard or Bulletin Board, portable
Boat
Bookcase
Cabinet, all (except built-in)
Cart; concrete, dish, stretcher, etc.
Case; exhibit or show (except built-in)
Chair, all (including wheelchair)
Chest of Drawers
Compressor (except built-in)
Construction & Maintenance Equipment
Couch
Credenza
Cutter; cast, paper, etc.
Denverport
Desk
Detector
Diathermy unit
Director board (except built-in)
Disinfecting Apparatus, Deodorized, etc.
Dispenser; cream, milk, glue, paste, tray, grease, oil
Distilling Apparatus
Drafting Machine
Dresser

Drill
Edger, lawn
Fan, portable
File, all
Gauge
Generator, power
Grinder, all
Gymnasium or Athletic equipment
Hair Dryer, with or without stand
Hammer, power
Handpiece, dental
Hoist (except built-in)
Humidifier
Illuminator, x-ray
Imprinter, plastic card (manual or electric)
Incubator
Intercom
Jack; hydraulic, portable, garage, etc.
Key machine
Kiln
Kitchen equipment, all (except built-in)
Laboratory Apparatus Equipment (except built-in)
Ladder Unit, on casters
Laminator
Lamp, all
Lapping Machine
Laundry Machinery and equipment (except built-in)
Lectern
Lens, camera or projector
Lift, patient
Lounge
Lubricating Unit
Marker, line
Meter, all
Microphone
Microscope
Mixer, malt (bar & lab)
Modem
Motor, all
Motorcycle
Motor Vehicle
Mower, lawn
Numbering Machine
Organ
Oxygen Tent
Pad, alternating (including unit)
Piano
Planimeter
Power stat (Power Supply, Transformer) Voltage Control
Printer, contact
Pump (except built-in)
Rack, portable
Road Making and Upkeep Equipment
Router

Sander, electric
Saw, all
Scale, all types (except built-in)
Screen, projection
Saw-tee
Shaker
Shears, hedge
Sofa
Stand
Stapler
Sterilizer
Stirrer, electric
Table, all
Tank; water, oil, fuel
Tester
Transformer (except built-in)
Truck; appliance, book, dish, mop, utility
Walker, invalid
Work Bench
Wrench, impact

2. Items which should be classified as Fixed Assets,
if the cost is over \$200, but should be classified as
Services and Supplies if the cost is \$200 or less:

Accounting Machine
Adding Machine
Addressing Machine, electric
Air Conditioner (except built-in)
Autoclave (except built-in)
Calculator
Camera and Accessories
Cancelling Machine
Cash Register
Changer, coin
Check Printing Machine
Check Protector
Check Signing Machine
Computing Equipment, EDP
Concrete Mixer, portable
Cooler, water; electric (except built-in)
Counting Machine, money
Date Stamp
Dental Unit
Digger, earth; power
Duplicating Equipment including Joggers
Electrocardiograph
Engine; diesel, gasoline or steam (except built-in)
Excavator
Firearm
Gate, parking lot; electric
Grader
Mailing Machine
Microfiche/Microfilm Apparatus

Microprojector, including Reader and Viewer
Microwave Equipment
Motion Picture Camera and Equipment
Motion Picture Projector
Polisher, Electric Broom
Projector and Equipment
Pump, gasoline (filling station type)
Radio
Record Player, Tape Player
Recorder, cassette
Recorder, time
Refrigeration Equipment (except built-in)
Safe
Sealer, envelope
Sewing Machine
Tabulating Equipment
Tape Recorder
Telemetering Equipment
Telephone Answering System
Teletype Equipment
Television
Time Stamp
Tuner AM & FM
Typewriter
Vacuum Cleaner
Viewer, Microfilm
Viewer, Slide
X-ray Equipment