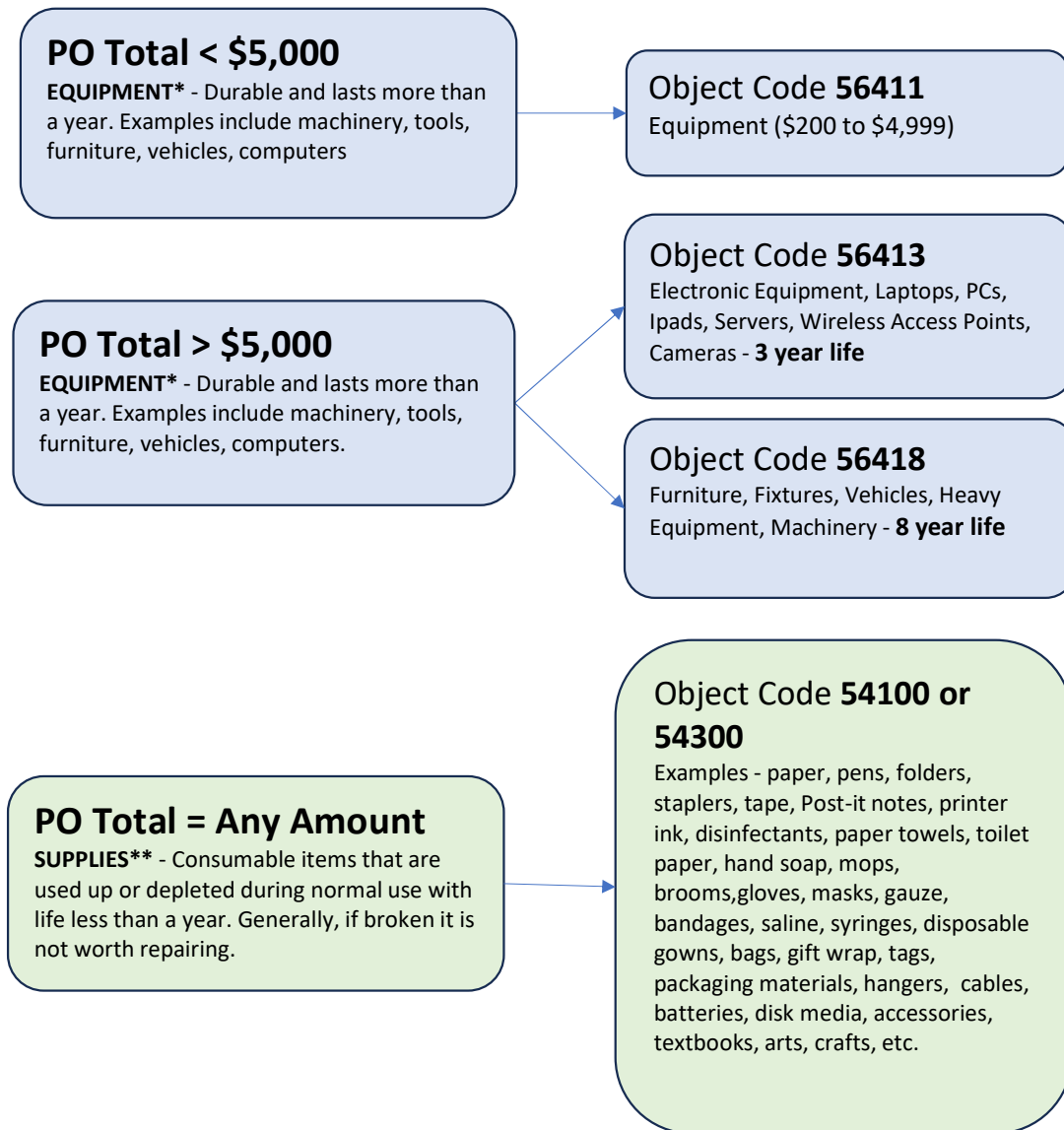


OBJECT CODE GUIDE FOR EQUIPMENT AND SUPPLIES



* EQUIPMENT includes all movable and immovable:

Movable Equipment: This refers to equipment that can be relocated or moved from one location to another.

Immovable Equipment: This refers to equipment that is affixed and is not easily moved. Examples include ceiling-mounted projectors, interactive whiteboards, gym equipment, laboratory equipment.

** In some contexts, low-value equipment less than \$200 with useful life less than one year may be treated as supplies rather than long term assets.

These are general guidelines and certain exceptions may apply.