

Measure A Operating Fund

School Site Furniture and Equipment

In accordance with the Measure A Tax Election approved by the voters on November 7, 1989, the expenditures for school site furniture and equipment must meet certain criteria:

Equipment

If the answer to any one of the following five questions is yes, the item is classified as a supply item and *cannot* be charged to Measure A funds:

1. Does the item lose its original shape and appearance with use?
2. Is it consumable, with a normal service life of less than five years?
3. Is it easily broken, damaged, or lost in normal use?
4. Is it usually more feasible to replace it with an entirely new unit than to repair it?
5. Is it an inexpensive item, having the characteristics of equipment? Note: District policy identifies an inexpensive item as being under \$100.

If all answers are no, the item qualifies as equipment and can be charged to Measure A funds.

Examples of items which *cannot* be classified as equipment: Science kits, reading kits, test tubes, scissors, brooms, books, baseballs, equipment parts or equipment repair.

Furniture

Any piece of furniture is an allowable expenditure from Measure A funds.

Insert the appropriate site code in place of the xxx.

Account Codes for Furniture and Equipment

New or replacement	\$100-\$500	xxx 6219 55 4400
New	over \$500 but under \$10,000	xxx 6219 55 4490

Insert the appropriate site code in place of the xxx.