

## Capital Outlay Furniture, Fixtures & Equipment (FF&E) Fund Allocation Purchasing Guidelines

Please get in touch with the purchasing team to assist you in finding the best pricing to make the most of your allocation. FF&E fund purchases may include items that meet the following criteria.

1. Furniture and equipment must be durable, improve the school, have a useful life of five (5) years or more, and be directly related to the delivery of K-12 student instruction.
2. FF&E funds **may not be used for** afterschool programs, athletics, teachers' lounges, student clubs, or any teaching, janitorial, or general/consumable supplies.
3. Examples of allowable FF&E fund purchases include, but are not limited to:

Object Code	Description	Examples
6410	Capitalized Furniture, Fixtures, and Equipment	Desks, chairs, activity tables, cafeteria tables, bookcases, storage closets, file cabinets, picnic tables, choral risers, musical instruments, substantial entryway mats, window blinds, floor buffers, vacuum cleaners, commercial mowers and landscape equipment, pressure washers, ice machines, kitchen and culinary equipment
6420	Noncapitalized Furniture, Fixtures, and Equipment	
6430	Capitalized Computer Hardware	Computers, laptops, tablets, printers, scanners
6440	Noncapitalized Computer Hardware	
6480	Technology-Related Capitalized Fixtures and Equipment	Smartboards, televisions, robotics, sound systems, PA systems, security cameras, audiovisual equipment
6490	Technology-Related Noncapitalized Fixtures and Equipment	

Should you need clarification or have further questions, please contact:

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