

APPENDIX E

Replacement Items: Operating Expenses and Capital Outlay Summary
STARS Sub-Object Codes

OPERATING EXPENSES

Computer Supplies

5570 Desktop Software
5580 Noncapital Data Proc Equip
5600 Other Computer Supplies

CAPITAL OUTLAY

Property & Improvements

6010 Land - Non 1099misc Reportable
6011 Land - Ancillary Costs 1099m Reportable
6012 Land - Legal Costs 1099m Reportable
6015 Infrastructure - Non 1099m Reportable
6017 Infrastructure - 1099m Reportable
6020 Rights Of Way
6040 Waterways & Improvements - Non 1099m Reportable
6041 Waterways & Improvements - 1099m Reportable
6050 Loss On Disposal Of Lands
6097 Other Property/Improve - Legal 1099m Reportable
6098 Other Property/Improve - 1099m Reportable
6099 Other Property/Improve - Non 1099m Reportable

Natural Resources

6120 Animals
6130 Minerals
6140 Plants
6147 Water Rights - 1099 Reportable
6148 Water Rights - Non 1099 Reportable
6149 Other Natural Resources

Site Developments

6160 Improvements - Non 1099m Reportable
6161 Improvements - 1099m Reportable
6170 Preparation - Non 1099m Reportable
6171 Preparation - 1099m Reportable
6180 Utilities - Non 1099m Reportable
6181 Utilities - 1099m Reportable
6185 Depr-Imp Other Than Bldgs
6187 Disp Loss-Other Than Bldgs
6197 Other Site Developments-Legal 1099m Reportable
6198 Other Site Developments- Non1099m Reportable
6199 Other Site Developments-Non 1099m Reportable

Building & Improvements

6220 Buildings - Non 1099m Reportable
6221 Buildings - 1099m Reportable
6225 Bldgs-Public Works Contractors-1099 Reportable
6230 Building Improvements-Non 1099m Reportable
6231 Building Improvements-1099m Reportable
6235 Bldg Impv-Pw Cntrs-1099 Rpt
6236 Bldg Imp-Dpw Only-Nonfas-Not In Stars User Manual
6240 Depreciation Expense-Bldgs
6245 Loss On Disposal Of Bldgs
6250 Const In Prog-Lnd-Bldg-Eq

- 6397 Other Bldgs & Imprn - Legal 1099m Reportable
- 6398 Other Bldgs & Imprn - 1099m Reportable
- 6399 Other Bldgs & Improvements-Non 1099m Reportable

Computer Equipment

- 6410 Cmpr Peripheral Equip
- 6420 Cmpr Processing Unit
- 6430 Cmpr Equip Improvements
- 6499 Other Computer Equipment

Educational Material & Equipment

- 6510 Educational Books
- 6520 Educational Equipment
- 6530 Educational Collections
- 6599 Other Educ Matls & Equip

Motorized/Non-Motorized Equipment

- 6610 Agric & Landscape
- 6620 Const & Engineering
- 6630 Auto & Light Trucks
- 6640 Watercraft
- 6650 Small Motorized Equipment
- 6690 Motorized Equip Improve
- 6699 Other Non-Motorized Equip

Office Equipment

- 6710 Furniture
- 6720 Office Machines
- 6730 Improvements
- 6799 Other Office Equipment
- 6810 Household Equipment
- 6820 Law Enforce Equipment
- 6830 Manufacturing Equipment
- 6840 Shop & Plant Equipment
- 6850 Med & Lab Equipment
- 6860 Communication Equip
- 6870 Elect & Photo Equip
- 6875 Machinery And Equipment
- 6880 Depr Exp - Mach & Equip
- 6885 Loss-Disp Of Mach & Equip
- 6899 Other Specific Use Equip

Capitalized Leases

- 6905 Computer
- 6910 Machinery & Equipment
- 6915 Office Equipment
- 6920 Vehicles
- 6930 Land
- 6940 Buildings
- 6950 Improvements Other Than Buildings
- 6960 Other Capitalized Leases

Miscellaneous Capital Outlay

- 6987 P-Card Monthly Billing For Capital Outlay

A narrative description of sub-objects can be found in the STARS manual at:
<https://www.sco.idaho.gov/web/DSADoc.nsf/starsa!OpenPage>