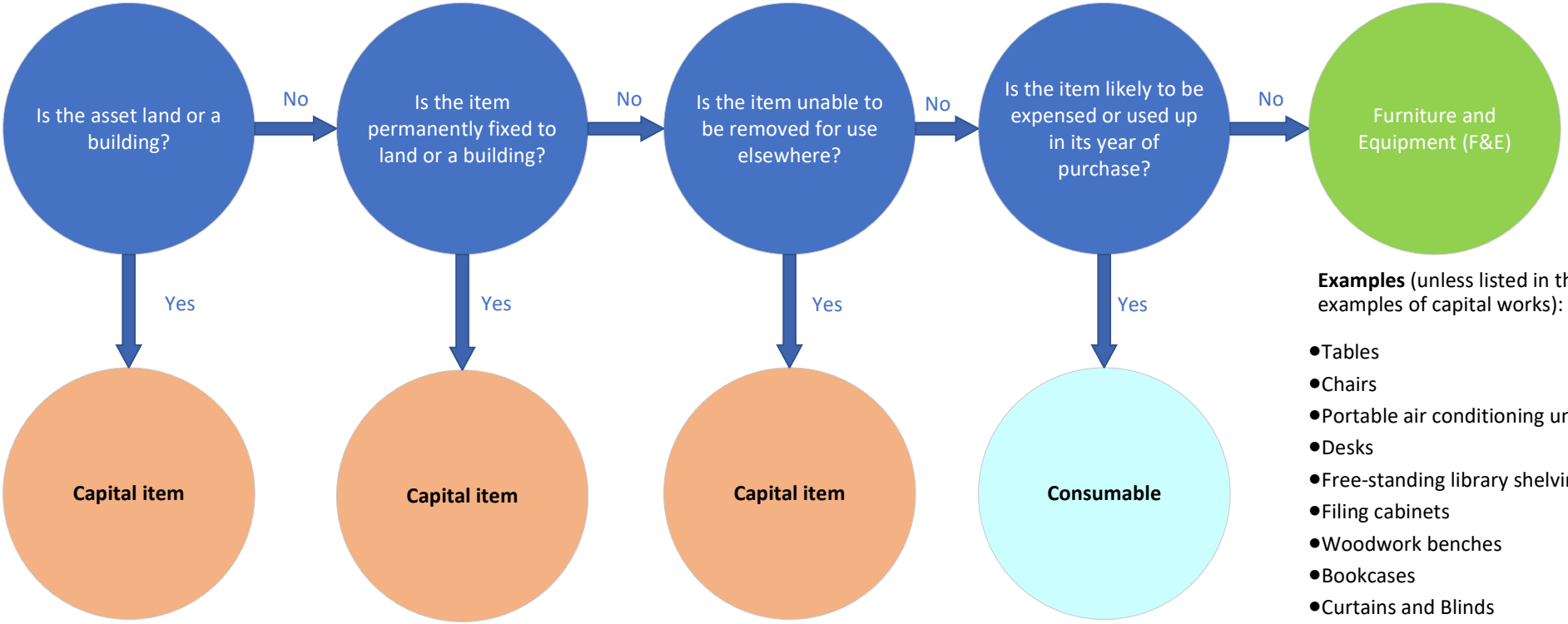
Classifying items as Furniture and Equipment, Capital or Consumable:



Examples:

- Classrooms
- Portable classrooms
- Landscaping
- Building upgrades and fitouts
- Sealed court areas

Examples:

- Water heaters
- Extract fans
- Air conditioning systems
- Light fittings
- Fences (fixed)
- Boilers
- Footpaths
- ICT and communications infrastructure
- Joinery
- Fixed playground equipment

Examples:

- Built in bookcase
- Fixed cupboard
- Fixed wall shelving
- Fixed sink or lab benches
- Fixed floor coverings
- Security cameras (wired in)
- Change tables (fixed)
- Ovens and dishwashers (built-in)

Examples:

- Stationary items
- Art materials
- Computer software
- Markers and pens
- Cleaning materials
- Books
- Mobile phones

Examples (unless listed in the examples of capital works):

- Tables
- Chairs
- Portable air conditioning units
- Desks
- Free-standing library shelving
- Filing cabinets
- Woodwork benches
- Bookcases
- Curtains and Blinds
- Whiteboards/blackboards
- Whiteware, like ovens and dishwashers (free standing)
- Photocopiers
- Metalwork lathes
- Moveable playground equipment
- ICT equipment such as servers and switches
- Printers
- Projectors
- Carpets and mats not glued to floor
- Heaters
- Wall TVs
- Change tables (mobile)