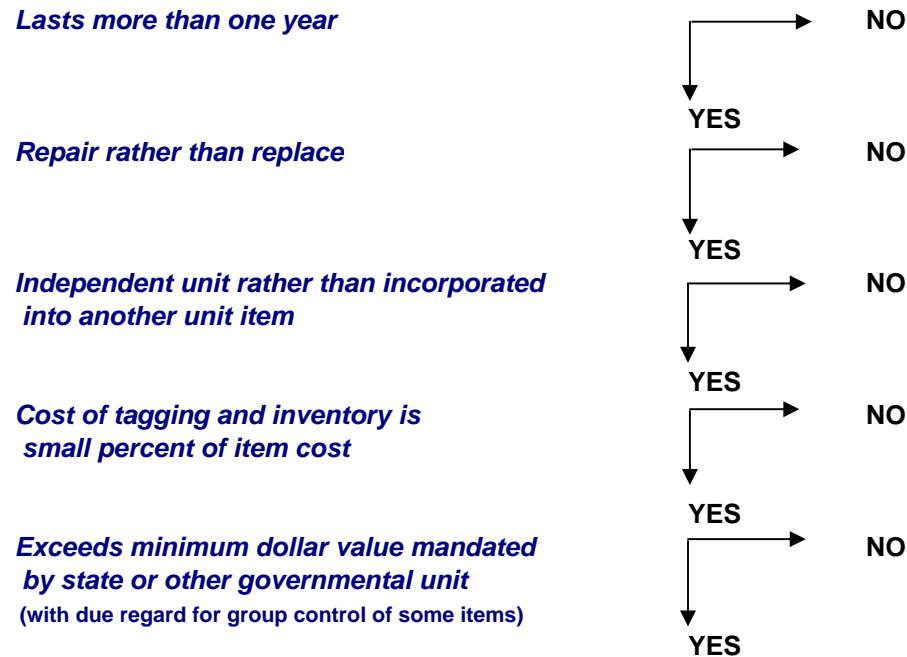


## CRITERIA FOR DISTINGUISHING SUPPLY ITEMS FROM EQUIPMENT ITEMS

*At first "no", item is determined to be a supply, not equipment*



**EQUIPMENT\*\***

\*\* An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:

- 1) It retains its original shape, appearance and character with use.
- 2) It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- 3) It is nonexpendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- 4) Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.

### Perkins Note:

Please be sure that your business office invoices for reimbursement the same way you categorize your items. The only caveat to that is that the State considers equipment as items over \$5,000 and those should be in 7300. As that may be more restrictive than your business office, they may need to crosswalk to their lesser restrictive amounts. Keep in mind that “walkable items” such as Ipads, cameras and other devices, must be inventoried and kept track of in accordance with Federal law so putting those items in minor equipment 6150 would be the best course of action.