

Object code 16?



State of Tennessee
Department of Education

one year or more

Equipment and Inventory

Definition of Equipment

Every local educational agency (LEA) should have an approved definition of *equipment*. If there is none, the state of Tennessee definition of *equipment* applies as follows: *equipment* is "all items (machinery, implements, tools, furniture, livestock, vehicles, and other apparatus) purchased with an object code of 16 with a unit cost of \$5,000.00 or more and a minimum useful life expectancy of three years. Freight charges and installation costs should be included as cost of equipment. *Sensitive minor equipment* is defined as "items purchased with an object code of 099 with a cost between \$100.00 and \$5,000.00." It includes sensitive items such as computers, external computer peripherals, weapons, etc., as determined by the State Personal Property Section.

(See listing below—taken from Appendix B of the Post Manual located at <http://www.intranet.state.tn.us/generalserv/fiscal/documents/postuserman.pdf> . See this source for exclusions, too.)

Sensitive Item Listing:

- BOAT MOTORS
- BOAT TRAILERS
- BOATS
- CAMERA BODIES (35mm & DIGITAL) —
- CAMERA LENS (200MM OR LARGER) —
- CANOE
- COMPUTERS —
- COMPUTER PERIPHERALS (EXTERNAL) —
- COLOR BAR GENERATORS
- FAX MACHINES —
- HAM BAND TRANS/REC (HAND HELD)
- MARINE BAND TRANS/REC
- OSCILLOSCOPE —
- RADIO SCANNERS
- SPECTRUM ANALYZER
- TELEVISIONS —
- TWO/WAY RADIO TRANS/REC
- VECTOR SCOPES
- VIDEO CAMERAS —
- VIDEO RECORDERS & PLAYERS —
- WAVEFORM MONITORS

name things
we'll use +
not what
won't apply

The LEA definition for equipment can be more restrictive than this definition, but it cannot be less restrictive.

The LEA must use the same definition for all equipment including, but not limited to, equipment used by nonpublic schools. The LEA cannot apply a more stringent standard for federal programs.