

Decision Tree for Equipment vs. Supply
-if
“no” it becomes a supply-

Lasts more than one year?

If yes, go to next question.

Repair rather than replace?

If yes, go to next question.

Independent unit rather than being incorporated into another unit item?

If yes, go to next question.

Cost of tagging and inventory small percent of item cost?

If yes, go to next question.

Exceeds minimum dollar value mandated by state (minimum \$500 for equipment) or other governmental unit (with due regard for group control of some items)?

If yes, it is **EQUIPMENT!**

At the first NO, the item is declared to be supply.