

# Property Controlled but not Capitalized

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Controlled assets are assets of the state identified by the Comptroller’s office that **must** be secured and tracked. Controlled assets are property classes that the Comptroller requires agencies to report to the state annually. The list below includes the items the Comptroller requires agencies to report. Your agency should have an internal review to make sure you know who has these items and where they are at all times. Controlled items should not be reported in the Capital Assets section of your annual financial report (AFR), unless they meet the capitalization threshold.

If a single unit acquisition cost is \$5,000 or greater, that item should be reported as a capitalized item. Only capitalized items are included in the Capital Assets portion of your AFR.

## Controlled (at any cost)

Class Code	Property Item
106	Hand Guns
107	Rifles, Machine Guns, Shotguns

## Controlled (\$500.00 to \$4,999.99)

Class Code	Property Item
129	Sound Systems and Other Audio Equipment
130	Camera – Portable – Digital SLR
131	TVs, Video Players/Recorders
204	Computer, Desktop
218	Data Projectors
219	Smartphones, tablets and other handheld devices
284	Laptop Computers
735	Unmanned Aerial Vehicle (UAV) Drones