

Capital and Controllable assets to be accounted for

Equipment Categories	Examples	Threshold for Capitalization
Firearms	Firearms	All
Permanent Buildings and Improvements	Schools, Courthouse, Roof Repair, Building Addition	>=\$ 250,000
Construction in Progress	Incompleted Capital Project	>=\$ 250,000
Cooling/Heating Equipment - Full replacement	HVAC Units	>=\$ 250,000
Intangible assets	Software, Licenses, GIS Data, Right of Way, Trademarks	>=\$ 25,000
Other Structures-seperated from main building(not attached)	Greenhouse, Warehouse, Shed, Storage Building	>=\$ 10,000
Child's Play Equipment	Playground Equipment	>=\$ 10,000
Cooling/Heating Equipment - non-replacement/non-repair	HVAC Units	>=\$ 10,000
Furniture	Modular Furniture	>=\$ 10,000
Health & Fitness Related	Universal Weight Machine, Dental Equipment, Medical Equipment	>=\$ 10,000
Heavy Construction Equipment	Dump Truck, Paver, Roller	>=\$ 10,000
Transportation Equipment - Autos, etc.	Cars, Trucks, Vans, Fire Trucks, Trailers	>=\$ 4,000
Dumpster/open top container	Compactor, Open Top Container, Packer Box	>= \$ 2,000
Kitchen type Equipment	Oven, Stove, Mixer, Refrigerator	>= \$ 2,000
Maintenance Equipment (Landscape, auto, cleaning)	Mowers, Auto Jacks, Floor Buffer/Scrubber, Generators	>= \$ 2,000
Office Equipment	Copier, Check Signer, Plotter	>= \$ 2,000
Projectors	Opaque Projector, LCD Projector	>= \$ 2,000
Voting Machines	Voting Machines	>= \$ 2,000
Art & Craft related Equipment	Potters Wheel, Kiln, Photography Developing Equipment	>= \$ 2,000
Audio Equipment	Audio Mixer, Amplifier, Speakers, Hand-held / Mobile Radio	>= \$ 2,000
Power Tools	Drill Press, Chainsaw, Circular and Jig saws	>= \$ 1,000
Computer Equipment	Computers, Monitors, Printers, Network Equipment, IPADs, Tablets	>= \$ 1,000
Musical Instruments	Trombone, Drums, Marimba, Tuba, Piano	>= \$ 1,000
Home Electronics	IPODs, DVD player, Television, Digital Cameras	>= \$ 400
Land		> \$.99
Right of Ways		> \$.99

Some typical items not to be included :

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| <ul style="list-style-type: none"> * Any office furniture less than \$10,000 (Individually) * Any office type equipment - fax machines, copier, etc under \$2,000 * Microwaves, refrigerators, ovens, and tables under \$2,000 * Power tools under \$1,000 * TV's, Digital Cameras, etc under \$400 | <ul style="list-style-type: none"> * Any computer or peripheral under \$1,000 * Band Instruments under \$1,000 * Mounted LCD projectors under \$2,000 * Radio Equipment under \$2,000 |
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