

Policy 4165  
LAMONT COUNTY  
POLICY

TITLE : CAPITALIZATION THRESHOLDS

AUTHORITY : PUBLIC SECTOR ACCOUNTING BOARD

POLICY STATEMENT : ASSETS WILL BE CAPITALIZED AS PER GUIDELINES BELOW

PURPOSE : TO ADDRESS THE THRESHOLD LEVELS FOR CAPITALIZING ASSET PURCHASES.

POLICY RESOLUTION : 08-344

GUIDELINES :

Capitalization Threshold: is defined as the minimum value of an expenditure which meets the criteria of a tangible capital asset and will be recorded as a tangible capital asset.

1. There will not be a capitalization threshold for "Land".
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ASSET DESCRIPTION RURAL MUNICIPALITY Land \$ 0 Land Improvements \$10,000 Buildings \$50,000 Engineered Structures \$50,000 Machinery and Equipment \$10,000 Vehicles \$10,000

4. If the asset is out of the direct control of the County, but the County still retains ownership and maintenance of the asset, then the capitalization threshold will be doubled.

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CAPITALIZING ASSET PURCHASES.

POLICY RESOLUTION : 08-344

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