

ASSET MANAGEMENT THRESHOLDS

1. Thresholds for categories vary. Please see list below.
2. Title I equipment purchases of \$200.00
3. Career and Technology Education (Perkins Funds) equipment \$500.00
4. All Land, Buildings, Licensed Vehicles, and Computers will be added.
5. No parts to equipment will be added (ex. drums for copiers, parts to vehicles etc)
6. Sets and kits that can be used up or does not have over a one year life span will not be added.
7. Software valued at \$50,000.00 and up will be added.
8. A purchase contains components that individually are less than the threshold limits. However, the individual components are dependent on each other to function, and totaled, exceed the threshold limit. The components will be added to the Asset Management system as one item; i.e. ID systems, portable public address systems.
9. Construction project on a Building under \$100,000 will not be capitalized.
10. All Items threshold items \$5,000.00 and up will be capitalized (subject to depreciation)

Land	All Land
Buildings	All Buildings
Outdoor Recreational Equip.	1,000.00
(Temp) Building/Construction	All Buildings
Athletic Equipment	500.00
AV/ Multi Media Equipment	250.00
Communications Equipment (walkie talkie, headsets, phone sys.)	250.00
Business Machines/Equipment (copiers, poster makers)	1,000.00
Technology Equipment (promethean boards, doc cameras)	250.00
Computers (laptops, ipads, desktops)	All Computers
Machinery & Tools (nail guns, floor machines etc)	250.00
Appliances/Food Service Equip.	1,000.00
Musical Instruments	500.00
Lab/Science/Engineering (microscopes, robotic equip)	1,000.00
Furniture & Accessories	1,000.00
Works of Art (not murals on permanent walls)	500.00
Stage & Auditorium	1,000.00
Grounds/Agricultural Equip. (lawnmowers, blowers)	250.00
Licensed Vehicles	All Vehicles
E RATE PURCHASE	All Equipment
SOFTWARE	Over 50,000.00