

**Capitalization Threshold**

The capitalization threshold for purposes of classifying individual capital assets shall be \$10,000.

The College President or designee shall determine the capitalization threshold for a group of assets, the individual cost of which does not exceed the capitalization threshold above but for which the cost in the aggregate is significant.

The Vice President of Business Affairs is responsible for reviewing and updating this policy. Policy reviews are made in accordance with the Office of Institutional Effectiveness Policy Tracking document.