



Chapter 30 - Capital Assets

30.10 About the Capital Asset Policies

30.10.10	Purpose of these policies	July 1, 2001
30.10.20	Authority for these policies	June 1, 2016
30.10.30	Applicability of these policies	June 1, 2016
30.10.40	Responsibilities of the State Agency	June 1, 2016
30.10.50	Policies differ in cases of absolute title and residual title	July 1, 2001
30.10.60	Assets in use by subtenant agencies	July 1, 2001

30.20 Valuing, Capitalizing, Depreciating and Reconciling Capital Assets

30.20.10	How to value capital assets	Oct. 1, 2018
30.20.20	When to capitalize assets	Oct. 1, 2018
30.20.22	Assets not capitalized	July 1, 2001
30.20.30	Definition of a capital lease	July 1, 2014
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30.20.50	Capital assets acquired through Certificates of Participation (COP)	July 1, 2009
30.20.60	Accounting for infrastructure	June 1, 2012
30.20.70	Depreciation policy	Feb. 1, 2011
30.20.80	Non-depreciable transportation-related infrastructure assets reported using the modified approach	June 1, 2002
30.20.90	Impairment of capital assets and related insurance recoveries	July 1, 2005
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30.30 Marking and Identifying Capital Assets

30.30.10	Mark all inventoriable capital assets	July 1, 2001
30.30.20	How capital assets should be marked	July 1, 2001
30.30.30	When it is OK not to mark a capital asset	July 1, 2009

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30.30.40	Capital asset inventory tags	July 1, 2015
30.30.50	Capital asset inventory tags and control numbers need to be controlled	July 1, 2001

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30.40.10	Which assets need to be inventoried or cataloged?	July 1, 2001
30.40.20	Small and attractive assets	July 1, 2014
30.40.30	Capital asset inventory system requirements	July 1, 2012
30.40.40	Adding capital assets to the inventory	July 1, 2001
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30.40.50	Department of Enterprise Services requires information about surplus property	Jan. 1, 2012
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30.45 Capital Asset Physical Inventory Policy

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30.45.20	Who should conduct and verify the physical inventory?	July 1, 2001
30.45.30	Physical inventory instructions	July 1, 2001
30.45.40	Physical inventory reconciliations	July 1, 2001
30.45.50	Retaining physical inventory records	July 1, 2001

30.50 Capital Asset Class and Location Code Tables

30.50.10	Schedule A - Capital asset class codes and useful life schedule	Jan. 1, 2020
30.50.20	Schedule B - Location (county) codes	July 1, 2001