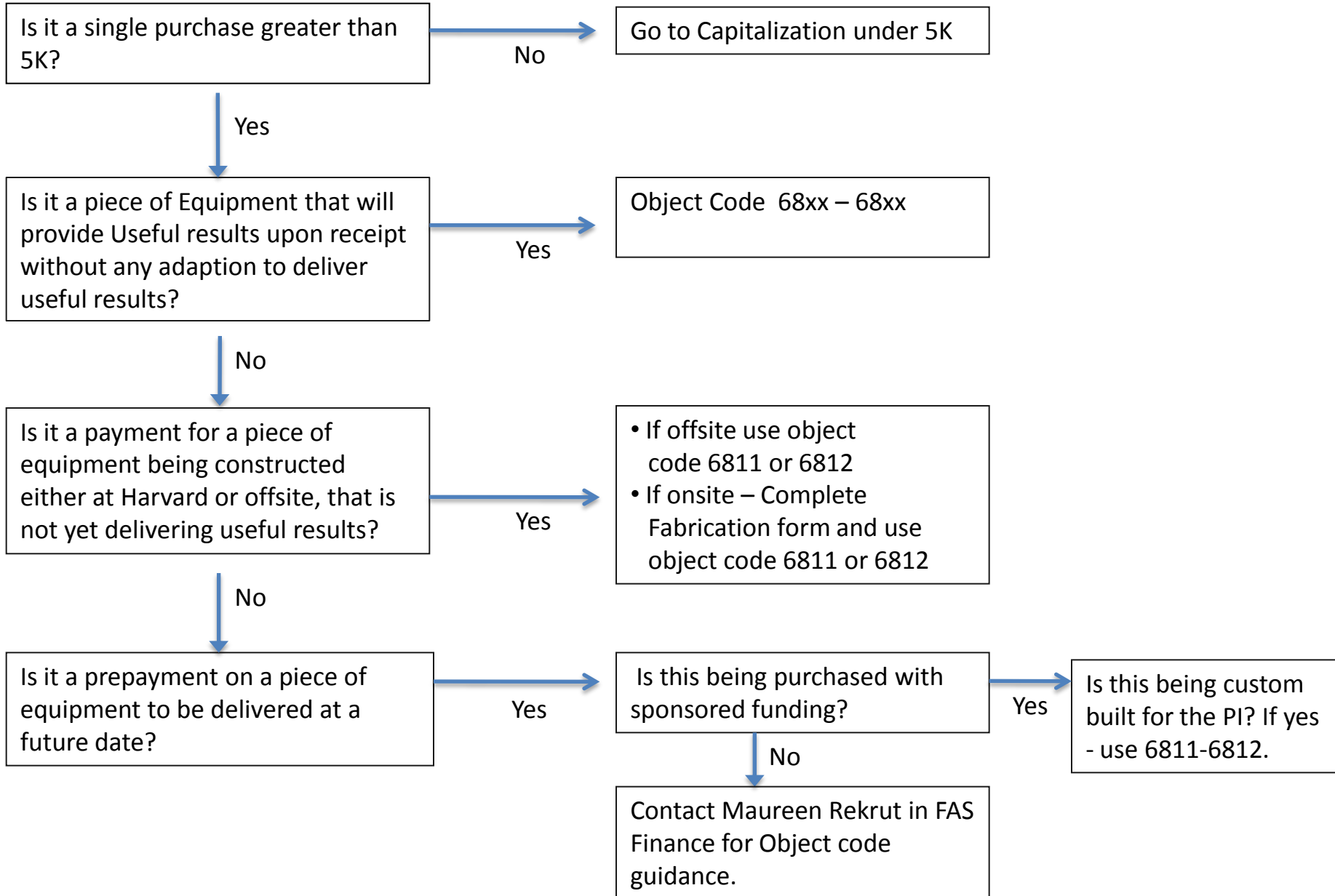
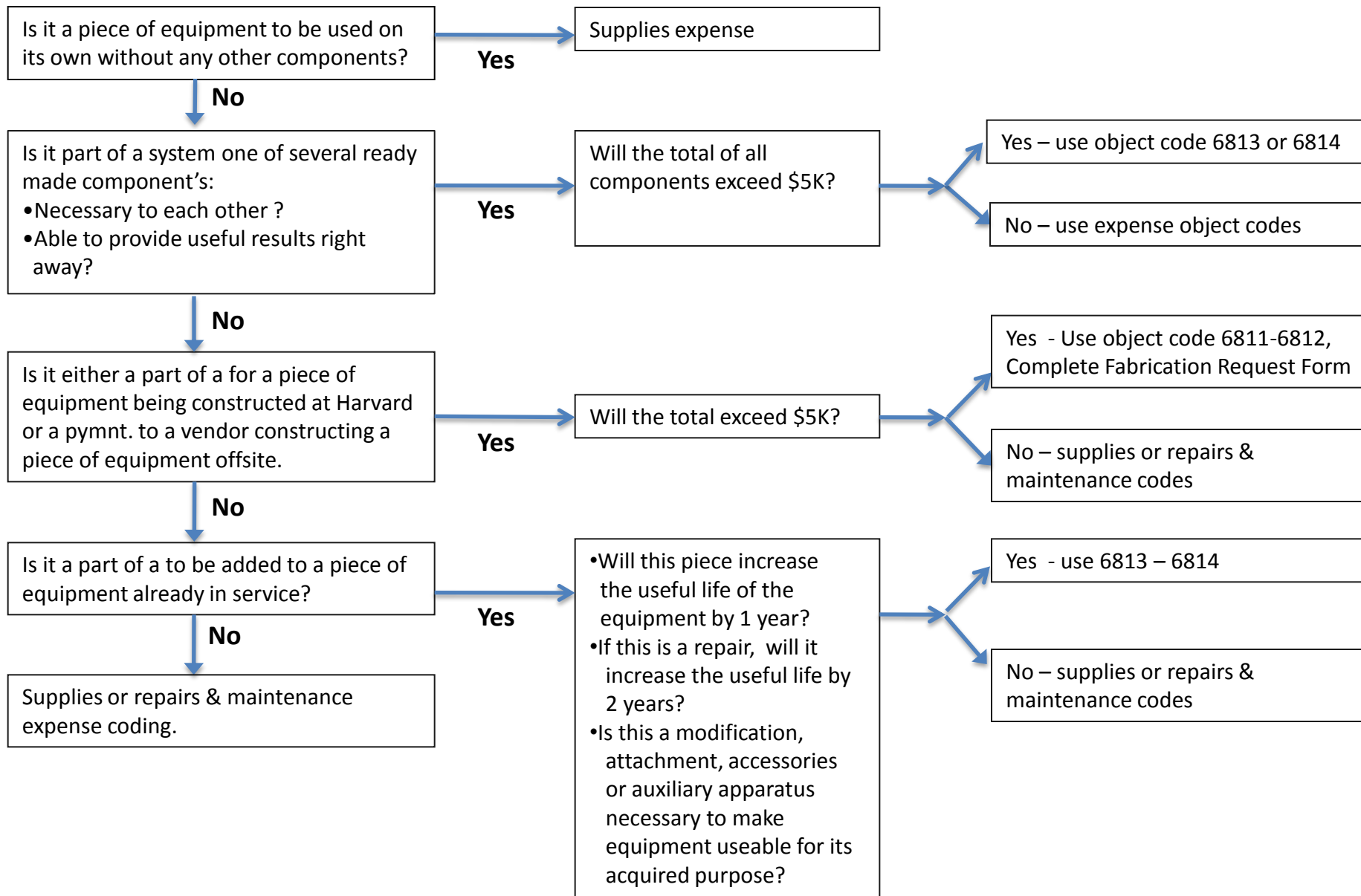


Capitalization Over 5K



Capitalization Under 5K



Costs that may not be Capitalized as Equipment

- Demolishing or dismantling equipment.
- Rearrangement, transfer, or moving of equipment from one University location to another, including the costs incurred in dismantling, transporting, reassembling and reinstalling such items in a new location.
- Government furnished property
- Separate warranty costs of maintenance contracts.
- Software, licensing fees, etc.
- Lease or rental costs

Items that cannot be considered part of a piece of Equipment:

- Consumables
- Tools to construct a piece of equipment
- Safety Equipment – examples include – lab coats, masks, gloves