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## 1106.0 PLANT ASSETS: DEFINITION

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Effective: July, 2016  
Revised: July, 2016  
Last Reviewed: June, 2017  
Responsible Office: Comptroller  
Approval: Comptroller

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### PURPOSE

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To define the parameters for capitalizing assets.

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### POLICY

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#### PLANT ASSETS:

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Capitalized plant assets include Land, Land Improvements, Buildings, Building Improvements, Fixed Equipment, Moveable Equipment, Software, Donated Equipment, other assets, and other expenditures which meet the criteria.

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#### PLANT AND EQUIPMENT DISPOSAL:

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The disposal of plant assets includes the sale, scrapping, demolition or other loss of plant assets. Plant asset disposals do not include plant assets placed temporarily in idle service or the dismantlement of a portion of a unit that does not affect its useful life.