Foothill-De Anza Community College District Board of Trustees Board Policy Manual

Capitalization of District Property

3210

The administration is directed to capitalize and depreciate any real or personal property acquired by gift or purchase with an estimated useful life greater than one fiscal year according to audit standards and administrative procedures established and maintained by Business Services.

See Administrative Procedure 3210

Approved 7/25/94 Amended 8/16/99, 3/18/02