

***Collin County Community College District Board of Trustees***

5. Finance and Audit Committee

June 17, 2025

Resource: Melissa Irby  
Chief Financial Officer

**DISCUSSION ITEM:**

Review and Discuss the CDB (Local) Policy,  
Capitalization Threshold Revision

**DISCUSSION:**

The recommended revision allows the College to be in federal compliance (OMB Guidance for Federal Financial Assistance- 2CFR 200, Subpart D) for capitalizing equipment and supplies that exceed \$10,000 per unit cost. It also includes the capitalization threshold for a group of assets, the cost of which in the aggregate is significant. The revision was created with a mindset to simplify the policy and reduce future revisions. The new threshold of \$10,000 for capitalizing equipment and supplies will begin on September 1, 2025.

The District President or designee shall determine the capitalization threshold for individual capital assets and 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.