Collin College 043500	
ACCOUNTING INVENTORIES	CDB (LOCAL)
Capitalization Threshold	The capitalization threshold for purposes of classifying individual capital assets shall be \$5,000 or more.
	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.