



COLLIN COUNTY

Auditor's Office
2300 Bloomdale Rd.
Suite 3100
McKinney, Texas 75071
www.collincountytx.gov

To: County Judge and Commissioners Court
From: Linda Riggs, County Auditor
Date: February 22, 2024
Re: Update of Capitalization Policy

Collin County Capitalization Policy has been updated to more accurately reflect the following:

- Increase Purchased Software \$100,000
- Include GASB Statement 87, Leases and definition
- Include GASB Statement 96, Subscription-Based Information Technology Arrangements and definition
- Include Implementation Guide No. 2021-1 Asset Grouping

I recommend that you approve the revised Capitalization Policy. Also attached is a redline version of Appendix A of the policy to show the change.