

**Dighton Housing Authority  
Inventory/Equipment Policy**

It is the policy of the Dighton Housing Authority (DHA) to distinguish between capitalized and non-capitalized items. Any inventory or equipment purchase costing \$1,000 to \$4,999 will be inventoried by DHA staff for control purposes only but is not subject to capitalization or depreciation. Any inventory or equipment purchase greater than \$5,000 is inventoried, capitalized, and depreciated by the DHA.

Approved by Board Action at its Tuesday, May 9, 2006 Meeting.