

PROPOSED REVISIONS

Capitalization Threshold

The capitalization threshold for purposes of classifying individual capital assets shall be \$10,000~~\$5,000~~.

The Superintendent shall determine the capitalization threshold 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.

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CFB — Accounting: Inventories

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Adopted: 7/10/2023

Capitalization Threshold

The capitalization threshold for purposes of classifying individual capital assets shall be \$5,000.

*Raised to
\$10*

The Superintendent shall determine the capitalization threshold 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.

UNION GROVE ISD (Independent School District)
CFB(LOCAL)-A
UPDATE 121
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