OFFICERS AND OFFICIALS DUTIES AND REQUIREMENTS OF BOARD OFFICERS

BDAA (LOCAL)

Board Officers

The Board shall elect a President, a Vice President, and a Secretary who shall be members of the Board. The order of election shall be President, Vice President, and Secretary. The Superintendent shall preside over the meeting after the seating of new members until the President has been elected. The Board may assign a District employee to provide clerical assistance to the Board. Officers shall be elected by majority vote of the members present and voting.

Agenda

The agenda for the meeting at which Board officers are elected shall be as follows:

- 1. Administer the oath of office/seat new members.
- Elect Board officers.
- 3. Continue with the remainder of agenda.

Vacancy

A vacancy among officers of the Board shall be filled by majority action of the Board.

Term and Duties

Board officers shall serve for a term of one year or until a successor is elected. Officers may succeed themselves in office. Each officer shall perform any legal duties of the office and other duties as required by action of the Board.

President

In addition to the duties required by law, the President of the Board shall:

- 1. Preside at all Board meetings unless unable to attend.
- 2. Have the right to discuss, make motions and, propose resolutions, and vote on all matters coming before the Board.

Vice President

The Vice President of the Board shall::

- Act in the capacity and perform the duties of the President of the Board in the event of the absence or incapacity of the President.
- Become President only upon being elected to the position.

Secretary

The Secretary of the Board shall::

- 1. Ensure that an accurate record is kept of the proceedings of each Board meeting.
- 2. Ensure that notices of Board meetings are posted and sent as required by law.
- 3. Act in the capacity and perform the duties of the President of the Board in the event of the absence or incapacity of the President and Vice President.

DATE ISSUED: 4/2/20076/6/2025 LDU 2007.02UPDATE 125 BDAA(LOCAL)-X ADOPTED: Adopted:

Keller ISD 220907

OFFICERS AND OFFICIALS DUTIES AND REQUIREMENTS OF BOARD OFFICERS

BDAA (LOCAL)

4. Sign or countersign documents as directed by action of the Board.

DATE ISSUED: 4/2/20076/6/2025 LDU 2007.02UPDATE 125 BDAA(LOCAL)-X

Special Committees

The President shall appoint members to special Note: For advisory committees created by the Board to fulfill specific assignments, unless otherwise provided that include staff, parents, community members, or students, see BDF.

Board Committees

For purposes of this policy, a Board committee is a committee composed only of current Board members.

Formation of a Board committee shall be by Board action. These committees may include District personnel When establishing a Board committee, the Board action shall, at a minimum, specify the:

- Number of Board members on the committee:
- Process to appoint Board members to the committee;
- Term of committee membership; and citizens. The function of committees
- Responsibilities of the committee.

A Board committee shall be fact-finding, deliberative, and advisory-Special, and shall make recommendations in the areas of their responsibility. Board committees shall report their findings and recommendations to the Board and shall be dissolved upon completion of the assigned task or vote of the Board not assume administrative duties or responsibilities.

The President of the Board and the Superintendent shall be ex officio members of all Board committees, unless otherwise provided by Board action.

Each Trustee may make two appointments to any committee formed by the Board or District.

Board President Appointments The Board President shall appoint a Board representative to every committee formed by the Board or District.

Terms

All committee members shall be limited to a one-year term of membership, which shall begin when new Board members are sworn in following the May election and end on the last day of April each year [see BBB(LOCAL) regarding terms of Board members]. There is no limitation on re-appointment of committee members. A person may be appointed to more than one committee.

Transacting Business

Committees may transact business only within the specific authority granted Unless specified by the Board. To be binding, all such business, a Board committee shall not have final decision-making

DATE ISSUED: 8/2/20236/6/2025 LDU 2023.04UPDATE 125

Adopted: 12/12/2022

Keller ISD 220907

BOARD INTERNAL ORGANIZATION INTERNAL BOARD COMMITTEES

BDB (LOCAL)

authority. Board committee recommendations must be reported to the Board at the next regular or special meeting for approval and entry into the minutes as a public record. The Board shall not accept a Board committee's recommendation without due consideration of the matter.

Dissolution

A Board committee shall be dissolved upon Board action.

BOARD INTERNAL ORGANIZATION ADVISORY COMMITTEES

BDF (LOCAL)

Note:

For committees composed only of current Board members, see BDB.

Advisory Committees

For purposes of this policy, an advisory committee is a committee composed primarily of District staff, parents, other community members, and/or students. An advisory committee may also include Board members in numbers less than a quorum of the Board.

Formation of an advisory committee shall be by Board action. When establishing an advisory committee, the Board action shall, at a minimum, specify the:

- Number of members on the committee;
- Process to appoint members to the committee;
- Term of committee membership; and
- Responsibilities of the committee.

An advisory committee shall be fact-finding, deliberative, and advisory and shall not assume administrative duties or responsibilities. Advisory committees shall report their findings and recommendations to the Board.

Transacting Business

An advisory committee may transact business only within the specific authority granted by the Board. To be binding, all such committee recommendations must be reported to the Board at a regular or special meeting for approval and entry into the minutes as a public record.

Dissolution

An advisory committee shall be dissolved upon completion of the assigned task or Board action.

DATE ISSUED: 6/6/2025 UPDATE 125

BDF(LOCAL)-A

Adopted:

ACADEMIC ACHIEVEMENT

EI (LOCAL)

Educational Transformation and Student Success

The District is committed to preparing its students for success in their choices and opportunities. The District's core business is to provide active engaged learning environments and enriching experiences for students, which will enable them to learn and apply their knowledge in ways that enhance their lives and facilitate their well-being. Student success will be measured by more than assessment scores, and the District is committed to the development of authentic assessment that accurately reflects the skills and knowledge of District students. The District expects all staff members to model the creativity, innovation, and personal responsibility that the District expects its students to demonstrate. The District strives to cultivate and nurture partnerships to ensure that the successful development of the whole child is a community effort.

Certificate of Coursework Completion

The District shall issue a certificate of coursework completion to a student who has successfully completed state and local credit requirements for graduation but has failed to meet all applicable state testing requirements. [See EIF, FMH]

Partial Credit

When a student earns a passing grade in only half of a course and the combined grade for average of both halves is lower than 70, the District shall award the student credit for the half with the passing grade.

Safe Schools Data

The Superintendent shall ensure that the District complies with Texas Education Agency (TEA) guidelines for the collection and maintenance of data regarding:

- Mandatory expellable offenses committed at school or at a school-related or school-sponsored activity, on or off school property [see FOD]; and
- Any student who becomes a victim of one of the following violent criminal offenses, as defined by the Penal Code, while on the premises of the school the student attends or while attending a school-sponsored or school-related activity, on or off school property:
 - a. Attempted murder;
 - b. Indecency with a child;
 - c. Aggravated kidnapping;
 - d. Aggravated assault on someone other than a District employee or volunteer;
 - e. Sexual assault or aggravated sexual assault against someone other than a District employee or volunteer;
 - f. Aggravated robbery; or
 - g. Continuous sexual abuse of a young child or disabled individual: or

g.h. Bullying.

School Safety Transfers

The parent of a student who becomes a victim of a violent criminal offense as described in the state guidance for unsafe school choice options or who is assigned to a campus identified by TEA as persistently dangerous shall be offered a transfer to a safe public or charter school within the District.

For each transfer requested, the District shall explore transfer options, as appropriate. Options may include a transfer agreement with another school district.

From a Persistently Dangerous School

The parent of a student attending a school identified as persistently dangerous shall be provided notification of his or her right to request a transfer. Notification shall occur at least 14 days prior to the start of the school year or, for a student enrolling subsequently, upon the student's enrollment.

The parent must submit to the Superintendent an application for transfer. The Superintendent shall complete the transfer prior to the

DATE ISSUED: 10/14/20216/6/2025 UPDATE 118125 FDE(LOCAL)-A

ADMISSIONS SCHOOL SAFETY TRANSFERS

FDE (LOCAL)

beginning of the school year, if applicable, or within 14 calendar days of the request for a subsequently enrolling student.

Any transfer arranged for a student from a campus identified by TEA as persistently dangerous shall be renewed so long as the campus from which the student transferred retains that designation.

The District shall maintain, in accordance with the District's record retention schedule, documentation of notification to parents of the transfer option, transfer applications submitted, and action taken.

For a Victim of a Violent Criminal Offense

Within 14 calendar days after a violent criminal offense described above occurs in or on the premises of the school the student attends or while attending a school-sponsored or school-related activity, on or off school property, the District shall notify the parent of a student who is a victim of the offense of the parent's right to request a transfer. The parent must submit to the Superintendent an application for transfer. The Superintendent shall approve or disapprove the request within 14 calendar days of its submission.

Any transfer arranged for a student who was a victim of a violent crime as described above shall be renewed so long as the threat to the student exists at the campus to which the student would typically be assigned.

For each offense, the District shall maintain for at least five years documentation of the nature and date of the offense, notification to the parent of the transfer option, transfer applications submitted, action taken, and other relevant information regarding the offense.

Additional Transfer Options

In circumstances described by Education Code 25.0341, a parent of a student who has been the victim of a sexual assault, regardless of whether the offense occurred on or off school property, may request a transfer of the parent's child or the student assailant from the same campus.

[For other transfer provisions, see also FDA and FDB.]

ATTENDANCE ATTENDANCE FOR CREDIT

FEC (LOCAL)

This policy shall apply to a student who has not been in attendance for 90 percent of the days the class is offered.

Absences Considered

Except as otherwise provided by law, all absences incurred while enrolled in the District shall be considered in determining whether a student has attended been in attendance for 90 percent of the required percentage of days under this policy the class is offered.

Attendance Committees

The Board shall establish authorizes the establishment of an attendance committee or as many attendance committees as necessary for efficient implementation of Education Code 25.092state law.

The Superintendent shall is authorized to make the specific appointments in accordance with legal requirements.

Parental Notice of Excessive Absences

A student and the student's parent or guardian shall be given written notice prior to and at such time when a student's attendance in any class drops below 90 percent of the days the class is offered.

Methods for Regaining Credit or Awarding a Final Grade When a student's attendance drops below 90 percent but remains at least at 75 percent of the days the class is offered, the student may earn credit for the class or a final grade by completing a plan approved by the principal. This plan must provide for the student to meet the instructional requirements of the class as determined by the principal.

If the student fails to successfully complete the plan, or when a student's attendance drops below 75 percent of the days the class is offered, the student, parent, or representative may request award of credit or a final grade by submitting a written petition to the appropriate attendance committee.

PetitionsA petition for credit or a final grade may be filed at any time the student receives notice but, in any event, no later than 30 days after the last day of classes.

in accordance with administrative regulations. The attendance committee shall review the student's entire attendance record and the reasons for absences and shall determine whether to award credit or a final grade. The [See Imposing Conditions for Awarding Credit or a Final Grade, below]

Regardless of whether a petition is filed, the attendance committee may also, whether a petition is filed or not, review the records of all students whose attendance drops below 90 percent of the days the class is offered.

ATTENDANCE ATTENDANCE FOR CREDIT

FEC (LOCAL)

A student who has lost credit or has not received a final grade because of excessive absences may regain credit or be awarded a final grade by fulfilling the requirements established by the attendance committee.

Personal Illness

The principal or attendance committee may require verification from a health-care provider in accordance with administrative regulations as a condition of classifying an absence for personal illness as one for which there are extenuating circumstances.

Best Interest Standard

In reaching consensus regarding a student's absences and how the student can be awarded credit or a final grade, the attendance committee shall attempt to ensure that its decision is in the best interest of the student. The Superintendent shall develop administrative regulations to document the attendance committee's decision.

Guidelines on Extenuating Circumstances

The attendance committee shall consider whether a student has mastered the essential knowledge and skills and maintained passing grades in the course or subject.

When makeup work is completed satisfactorily, the attendance committee shall consider extracurricular absences and other excused absences as days of attendance for award of credit or a final grade. [See FEA]

The attendance committee shall consider whether the reasons for the absences were out of the parent's or student's control and whether documentation for the absence is acceptable.

The student or parent shall be given an opportunity to present any information to the committee about the absences and to discuss ways to earn or regain credit or be awarded a final grade.

Imposing Conditions for Awarding Credit or a Final Grade

The attendance committee or principal, as applicable, is not required to assign a student to attend a specified program for an amount of time equivalent to the student's absences (i.e., "seat time").

The attendance committee or principal, as applicable, shall consider the student's unique circumstances and, if necessary, shall impose other conditions for awarding credit or a final grade that permit the student to meet the instructional requirements of the class rather than assigning a student to attend a specified program for an amount of time equivalent to the student's absences. Conditions may include:

- 1. Maintaining attendance standards for the rest of the semester.
- 2. Completing additional assignments, as specified by the committee or teacher.

ATTENDANCE ATTENDANCE FOR CREDIT

FEC (LOCAL)

- 3. Attending tutorial sessions as scheduled.
- 4. Completing other instructional programs, as specified by the committee.
- 5. Taking an examination to earn credit. [See EHDB]

In all cases, the student must earn a passing grade in order to receive credit.

Appeal Process

A parent or student may appeal the decision of the attendance committee in accordance with FNG(LOCAL).

PROPOSED REVISIONS

No employee shall give any student prescription medication, nonprescription medication, herbal substances, anabolic steroids, or dietary supplements of any type, except as authorized by this or other District policy.

Medication Provided by Parent

The Superintendent shall designate the employees who are authorized to administer prescription and non-prescription medication that has been provided by a student's parent, accompanied by a physician's order. An authorized employee is permitted to administer the following medication in accordance with administrative regulations:

- 1. Prescription medication in accordance with legal requirements.
- 2. Nonprescription medication, upon a parent's written request and accompanied by a physician's order, when properly labeled and in the original container.
- 3. Herbal substances or dietary supplements provided by the parent and only if required by the individualized education program or Section 504 plan for a student with disabilities.

Medication Provided by District

Except as required by law and provided by this policy, the District shall not purchase medication to administer to a student.

Epinephrine

The District authorizes school personnel who have agreed in writing and been adequately trained to administer an unassigned epinephrine auto-injector in accordance with law and this policy. Administration of epinephrine shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing anaphylaxis.

On Campus

Authorized and trained individuals may administer an unassigned epinephrine auto-injector at any time to a person experiencing anaphylaxis on a school campus.

The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer epinephrine so that at least one trained individual is present on campus during all hours the campus is open. In accordance with state rules, the campus shall be considered open for this purpose during regular oncampus school hours and whenever school personnel are physically on site for school-sponsored activities.

Maintenance, Availability, and Training The Superintendent shall develop administrative regulations designating a coordinator to manage policy implementation and addressing annual training of authorized individuals in accordance

WELLNESS AND HEALTH SERVICES MEDICAL TREATMENT

FFAC (LOCAL)

with law; procedures for auto-injector use; and acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned epinephrine auto-injectors at each campus.

Notice to Parents

In accordance with law, the District shall provide notice of the policy to parents regarding the epinephrine program, including notice of any change to or discontinuation of this program.

Opioid Antagonist

This provision shall be applicable to every campus.

On Campus

The District authorizes school personnel who have been adequately trained to administer an opioid antagonist in accordance with law and this policy. Administration of an opioid antagonist shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing an opioid-related overdose.

Each applicable campus shall have at least one individual who is authorized and trained to administer an opioid antagonist present during regular school hours.

Maintenance, Availability, Training, and Reporting Each applicable campus shall have at least two unused, unexpired opioid antagonist doses available.

All opioid antagonists shall be stored in a secure location and shall be easily accessible by individuals who are authorized and trained to administer an opioid antagonist.

The Superintendent shall develop administrative regulations addressing acquisition, maintenance, expiration, and disposal of opioid antagonists in the District, as well as reporting, employee training, and emergency notification requirements.

Medication for Respiratory Distress The District authorizes school personnel who have been adequately trained to administer unassigned medication for respiratory distress in accordance with law and this policy. Administration of this type of medication shall only be permitted when an authorized and trained individual reasonably believes a person is experiencing respiratory distress.

On-Campus

Authorized and trained individuals may administer unassigned medication for respiratory distress at any time a person is experiencing this type of distress on a school campus.

The District shall ensure that at each campus a sufficient number of authorized individuals are trained to administer this medication so that at least one trained individual is present on campus during regular school hours as defined in state rules.

WELLNESS AND HEALTH SERVICES MEDICAL TREATMENT

FFAC (LOCAL)

Maintenance, Availability, and Training

The Superintendent shall develop administrative regulations:

- 1. Designating a coordinator to manage policy implementation;
- 2. Addressing annual training of authorized individuals in accordance with law;
- 3. Listing the trained individuals authorized to administer unassigned medication for respiratory distress;
- 4. Addressing procedures for use; and
- Addressing acquisition or purchase, maintenance, expiration, disposal, and availability of unassigned medication for respiratory distress at each campus.

Notice to Parents

In accordance with law, the District shall provide notice of the policy to parents regarding the administration of unassigned medication to a person experiencing respiratory distress, including notice of any change to or discontinuation of these provisions.

After Administration of Medication

After the administration of unassigned medication to a student experiencing respiratory distress, the coordinator shall provide written notice to the student's parent, the health-care provider authorizing the unassigned medication for respiratory distress, and the student's primary health-care provider.

Psychotropics

Except as permitted by law, an employee shall not:

- 1. Recommend to a student or a parent that the student use a psychotropic drug;
- 2. Suggest a particular diagnosis; or
- 3. Exclude the student from a class or a school-related activity because of the parent's refusal to consent to psychiatric evaluation or examination or treatment of the student.

Parental Consent Regarding Student Medical Treatment

A student's parent, legal guardian, or other person having lawful control shall annually complete and sign a form that provides emergency information and addresses authorization regarding medical treatment. A student who has reached age 18 shall be permitted to complete this form.

The District shall seek appropriate emergency care for a student as required or deemed necessary.

A parent or guardian has the right to access and review all school records relating to his or her minor child, including the right to access and review all medical records of his or her minor child, unless prohibited by law or if the parent is the subject of an investigation of a crime committed against the minor child and a law

WELLNESS AND HEALTH SERVICES MEDICAL TREATMENT

FFAC (LOCAL)

enforcement agency or official requests that the information not be released.

This section does not:

- Authorize a parent or guardian of a minor child in this state to engage in conduct that is unlawful or to abuse or neglect his or her minor child in violation of general law; condone, authorize, approve, or apply to a parental action or decision that would end life:
- Prohibit a court of competent jurisdiction, law enforcement officer, or employees of a government agency that is responsible for child welfare from acting in his or her official capacity within the reasonable and prudent scope of his or her authority; or
- 3. Prohibit compliance with a court of competent jurisdiction that is otherwise permitted by law.

The Board prohibits any District employee from encouraging, coercing, or pressuring a minor child to withhold from his or her parents or guardians any information, pedagogically related or otherwise. The Board requires the Superintendent to develop a disciplinary process for any employee who is found to have violated this section, up to and including job termination.

Except as otherwise provided by law, a health care practitioner, or an individual employed by such health care practitioner shall not provide or solicit or arrange to provide health care services, including counseling or therapy services on or off school property or prescribe medicinal drugs to a minor child without first obtaining written parental consent.

Except as otherwise provided by law or a court order, a health care provider operating in a school setting in this District shall not allow a medical treatment or procedure to be performed on a minor child in its facility, absent a genuine medical emergency, without first obtaining written parental consent.

FNCE (LOCAL)

PROPOSED REVISIONS

Note:

For searches of personal <u>communication</u> telecommunications devices or other personal electronic devices, see FNF.

Personal Communication Devices

A student is prohibited from possessing or using a personal communication device on school property during the school day. A student who violates this policy or any regulations shall be subject to discipline in accordance with the Board-adopted Student Code of Conduct.

An authorized District employee shall confiscate a student's personal communication device that is possessed in violation of this policy or any applicable regulations.

The District shall not dispose of the personal communication device. The District shall provide appropriate notice, and devices that are not retrieved shall be stored according to administrative regulations.

Exceptions

A student shall be authorized to possess and use a personal communication device on school property during the school day only under the following circumstances:

- 1. The student's use is necessary for implementation of the student's individualized education program, a 504 plan, or a similar program or plan;
- 2. The student's use is required due to a documented need based on a directive from a qualified physician; or
- The student's use is necessary to comply with a health or safety requirement imposed by law or as part of the District or campus safety protocols.

Implementation

The Superintendent shall develop regulations to implement this policy.

Compliance

Annually, the Superintendent shall report to the Board on the implementation and compliance of this policy.

Purpose

This policy is established to reduce distractions for students during the school day and to minimize interruptions to the learning process for all students. The District recognizes that personal telecommunications may be a safety tool, but asks that parents and guardians please call the school's phone number to relay any urgent messages to their child.

FNCE (LOCAL)

Personal Use

All telecommunications devices must remain turned off during the instructional school day and stowed off the student in a backpack, purse, or locker unless the devices are being used for approved purposes. The instructional school day begins at the beginning of the of the first instructional period of the day and ends at the last instructional period of the day. As such, telecommunications devices are not to be used during class change passing periods or lunch periods. An authorized District employee may confiscate a personal telecommunications device, including a mobile telephone, used in violation of this policy or applicable campus rules.

At any time, administrators reserve the right to deny cell phone/electronic devices usage or possession during the school day.

The use of cell phones or any device capable of capturing images is strictly prohibited in locker rooms or restroom areas while at school or at a school related or school sponsored event.

Retrieval of Devices

If a personal telecommunications device is not retrieved, the District shall dispose of the device after providing notice required by law.

The District is not responsible for damaged, lost, or stolen telecommunications devices.

Consequences for Unauthorized Use of Telecommunications Devices

High School Students The consequences for unauthorized use of telecommunications devices during the school day have been established based on the student's grade level and campus.

Consequences for students in high school include:

- 1st offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and detention.
- 2nd offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and Saturday school.
- 3rd offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and one day of in-school suspension (ISS). The student shall no longer be eligible for exemption from semester finals.
- 4th offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and three days of ISS. The student shall no longer be eligible for exemption from semester finals.

FNCE (LOCAL)

- 5th offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and five days in the District's Disciplinary Alternative Education Program (DAEP).
- 6th offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and 30 days in the DAEP.

Intermediate and Middle School Students Consequences for students in an intermediate or middle school include:

- 1st offense: Confiscation of device, administrator shall contact parent, and device shall be held in school office until the end of the day.
- 2nd offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and detention.
- 3rd offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and one day of ISS. The student shall no longer be eligible for exemption from semester finals.
- 4th offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, two days of ISS. The student shall no longer be eligible for exemption from semester finals and shall be required to turn in their phone to front office each day for the remainder of the school year

Elementary School Students

Consequences for students in elementary school include:

- 1st offense: Confiscation of device, administrator shall contact parent, and device shall be held in school office until the end of the day.
- 2nd offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and detention.
- 3rd offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, and one day of ISS.
- 4th offense: Confiscation of device, administrator shall contact parent, device shall be held in school office until the end of the day, two days of ISS, and the student shall be required to turn in their phone to front office each day for the remainder of the school year.

FNCE (LOCAL)

Other Electronic Devices

A student must have approval to possess other personal telecommunications devices on campus such as laptops, tablets, or other portable computers. Without such permission, teachers shall collect the items and turn them in to the principal's office. The principal will determine whether to return items to students at the end of the day or to contact parents to pick up the items.

Instructional Use

A student shall obtain prior approval before using personal telecommunications or other personal electronic devices for on-campus instructional purposes. The student shall also acknowledge receipt and understanding of applicable regulations and shall sign the appropriate user agreements. [See CQ] ACCOUNTING CFB INVENTORIES (LOCAL)

Capital Asset Classification

The capitalization threshold for purposes of classifying individual capital assets shall be \$5,000\\$10,000 and shall have a useful life of two or more years.

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.