Clear Creek ISD 084910	
ACCOUNTING INVENTORIES	CFB (LOCAL)
Capitalization Threshold	The capitalization threshold for purposes of classifying individual capital assets shall be <u>\$5,000</u> \$10,000 and for infrastructure assets shall be \$100,000.
	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 aggre- gate is significant.