| Troup ISD |
|-----------|
| 212904    |

ACCOUNTING INVENTORIES

## **PROPOSED REVISIONS 7.8.25**

| Capitalization<br>Threshold | The capitalization threshold for purposes of classifying individual capital assets shall be \$ <u>510</u> ,000.   |
|-----------------------------|---|
|                             | The Superintendent shall determine the capitalization threshold for<br>a group of assets, the individual cost of which does not exceed the<br>capitalization threshold above but for which the cost in the aggre-<br>gate is significant. |