

Terrell ISD-Kaufman County
129906

ACCOUNTING
INVENTORIES

CFB
(LOCAL)

**Capitalization
Threshold**

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

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.