Waelder	ISD
089905	

ACCOUNTING INVENTORIES

CFB (LOCAL)

PROPOSED REVISIONS

Capitalization	The capitalization threshold for purposes of classifying individual
Threshold	capital assets shall be \$ <u>10,000<mark>5,000</mark> and include repair</u> ,
	maintenance, or anything funded by debt.

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.