Judson ISD 015916

ACCOUNTING INVENTORIES

CFB (LOCAL)

## Capitalization Threshold

The capitalization threshold for purposes of classifying <u>individual</u> capital assets shall be \$5,000\$5,000.

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.