El Paso ISD 071902	
ACCOUNTING INVENTORIES	CFB (LOCAL)
CAPITALIZATION THRESHOLD	The capitalization threshold for purposes of classifying INDIVID - UAL capital assets shall be \$5,000.
	THE SUPERINTENDENT SHALL DETERMINE THE CAPITALI- ZATION THRESHOLD FOR A GROUP OF ASSETS, THE INDI- VIDUAL COST OF WHICH DOES NOT EXCEED THE CAPITALI- ZATION THRESHOLD ABOVE BUT FOR WHICH THE COST IN THE AGGREGATE IS SIGNIFICANT.

ADOPTED: