

**Capitalization
Threshold**

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

The following items shall be inventoried fixed assets in the District's system:

1. All land and land improvements;
2. All buildings and building improvements;
3. All vehicles;
4. Furniture and equipment, including software, that has a potential useful life of more than one year and a value of \$5,000 or greater;
5. Equipment having a useful life of more than one year and a value of \$1,000 to \$4,999;
6. All personal computers, including laptops and desktops, and portable standalone technological devices with a value of \$500 or greater;
7. All capital-leased equipment, including software, with a value of \$5,000 or greater; and
8. District-issued weapons.