San Bernardino County Superintendent of Schools
Policy 3571

Capital Outlay Threshold

The capital threshold is the dollar amount which items are considered assets rather than supplies. San Bernardino County Superintendent of Schools will maintain a per unit threshold of $5,000. Items below this threshold are considered consumable supplies and may be tagged for inventory purposes.

Approved: August 24, 1993
Revised: February 19, 2002
Revised: July 13, 2009
Revised: February 7, 2012
Revised: January 14, 2025

Date Approved _____

Ted Alejandre
County Superintendent of Schools
San Bernardino County, California

By _____