

Board Information Item

Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent
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03/30/2026

Subject: Consider and Act on Board Policy CFB(LOCAL), Accounting Inventories

Contact Person: Paula Barbaroux, Chief Operations Officer
Paula McBride, Director of Finance

Policy/Code: Board Policy CFB(LOCAL)

Priority and Performance Objective: Priority 4: Strong Financial Stewardship and Internal System Efficiency
Objective 4.1: Transparent Financial Stewardship
Objective 4.2: Effective and Efficient District Operations

Summary: The recommendation is to align the District’s policy with Texas Education Agency’s (TEA) threshold guidelines for capitalization of assets. The TEA issued revised guidelines effective April 2026, as part of the Financial Accountability System Resource Guide rules 1.2.4.3 Capitalization of Assets. The per unit acquisition threshold recommendation is \$10,000. This also aligns with the new federal definition of equipment.

Attachments: Proposed Board Policy CFB(LOCAL), Accounting Inventories

Recommendation: The recommendation is for the Board of Trustees to approve the updates to Board Policy CFB(LOCAL), as presented.

**Capitalization
Threshold**

The capitalization threshold for purposes of classifying individual capital assets shall be ~~\$5,000~~ **\$10,000**.

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.