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To: Dr. Gary Bates, Superintendent
Dr. Mina Schnitta, Assistant Superintendent for Teaching and Learning

From: Julie Novak, Assistant Superintendent for Finance and Operations

Date: July 3, 2026

Subject: Recommendation for Change to Board Policy CFB (Local)

Due a recent change in the federal definition of equipment, school districts are allowed to change their capitalization threshold to $10,000 per unit from the current $5,000 per unit.

In order to be consistent with the federal defintion, I am recommending that Board Policy CFB (Local) related to Accounting / Inventories be amended to change the capitalization threshold for purposes of classifying individual capital assets to $10,000 from the current level of $5,000.

Please let me know if you have any questions or need additional information. Thank you.

Attachment: Proposed Revisions to Board Policy CFB (Local)

PROPOSED REVISIONS

Capitalization Threshold

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