



CROSBY INDEPENDENT SCHOOL DISTRICT

14670 FM 2100 CROSBY, TEXAS 77532

281-328-9200

Regular Agenda Item

Meeting Date	September 21, 2026
Action	Consider for approval and adoptions the revisions to Policies CDC (Local): Other Revenues – Gifts and Solicitations and CFB (Local): Accounting - Inventories
Motion	I move that the Board approve and adopt the revisions to Board Policies CDC (Local) and CFB (Local) as presented.
Administrative Recommendation	Administration recommends approval as presented.
Authority for this Action	Board Policy BF (Local)
Goal/Objective Addressed	N/A
Background	Policy CDC (Local): Current policy allows the Superintendent to accept unsolicited donations, so long as those donations are not conditioned upon a specified purpose. The policy change would delegate authority to the Superintendent to accept donations on behalf of the District, even if conditioned upon use for a specific purpose, up to \$2,500 for monetary donations and up to \$5,000 for goods, materials, or services without the need to wait for Board approval. Any donations above this threshold expressly conditioned upon use for a specific purpose would still require Board approval. Regardless of the value, for every donation, the Superintendent must still consider the nine factors for acceptance or recommendation for acceptance in CDC (Local). Policy CFB (Local): As of July 1, 2025, TEA increased the capitalization threshold to \$10,000 to align with changes

	to the federal definition of equipment. The Financial Accountability System Resource Guide (FASRG) is in the process of being updated to reflect this change to Rule 1.2.4.3 Capitalization of Assets. The revised policy reflects the change in capitalization threshold.
Staffing Implications	N/A
Budget Information	N/A
Impacts of this Action	CDC (Local): The District would be in a position to evaluate and possibly accept most expected donations designated by a donor for a specific event or other time-sensitive purpose without having to delay acceptance of the donation until the next Board meeting for approval or reject an otherwise acceptable donation. Board approval would still be required for donations in excess of the threshold. CFB Local: Board policy will be in line with the federal definition of equipment and anticipated changes to the FASRG.
Attachments	Redlined CDC (Local) Redlined CFB (Local)
Resource Personnel	N/A