



Ector County Independent School District

Action Page

TO: Board of Trustees

FROM: Dr. Anthony Sorola, Associate Superintendent of Operations

SUBJECT: **DISCUSSION OF AND REQUEST FOR APPROVAL OF REVISIONS TO BOARD POLICY CFB (LOCAL): ACCOUNTING INVENTORIES**

DATE: January 20, 2026

The administration requests that the Board reviews the proposed revision to CFB(LOCAL) and provides approval. This revision aligns with updates made at both the state and federal level with regard to the classifying of individual capital assets.

- The capitalization threshold for classifying individual capital assets will increase from **\$5,000 to \$10,000**.
- This revision will go into effect immediately once approved by the Board of Trustees.

Administrative Recommendation:

The administration requests the Board's approval to accept the revisions to CFB(LOCAL).