



Board of Trustees Agenda Item Information Form

Date Submitted: June 9, 2025

Meeting Type	Agenda Placement	Code	Agenda Placement	Code
<input checked="" type="checkbox"/> Regular Meeting	<input type="checkbox"/> Public Hearing	PH	<input type="checkbox"/> Administrative Report	AR
<input type="checkbox"/> Special Meeting/Workshop	<input type="checkbox"/> Executive Session	ES	<input checked="" type="checkbox"/> Consent Agenda	CA
	<input type="checkbox"/> Recognition	R	<input type="checkbox"/> Action Item	AI
	<input type="checkbox"/> Program Spotlight	PS	<input type="checkbox"/> Information/Discussion	ID
	<input type="checkbox"/> Community Input	CI		

Meeting Date: June 23, 2025

District Strategies (Check all that apply):

- Students and staff will thrive in a secure environment, build connections and community, and become resilient leaders.
- Each student will engage in world-class learning experiences that foster curiosity, develop talents, guide exploration, and fuel achievement.
- We will cultivate innovation through strategic collaboration and responsive organizational stewardship.

Subject:

Consider Approval of CFB(LOCAL) Accounting - Inventories - SECOND READING

Background:

This policy was reviewed at the May policy committee meeting. The proposed recommended change increases the capitalization threshold for individual capital assets from \$5,000 to \$10,000 based on recent guidance from TEA.

Fiscal Impact Statement

Cost: \$0.00

- Recurring
- One-Time

Funding Source:

- General Fund
- Grant Fund
- Other Funds (specify)

Fiscal Year: N/A

Amendment Required: N/A

Bond Funds (program year): N/A

Superintendent's Recommendation:

It is the recommendation of the Superintendent to approve CFB(LOCAL) Accounting - Inventories - SECOND READING.

Department Submitting Form: Policy and Legal Affairs

Cabinet Member's Approval: Leila Sarmecanic