

BRAZOSPORT INDEPENDENT SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

March 23, 2026



BOARD: Consent

SUBJECT: Local Policy CFB Update

BOARD POLICY: CFB (Local)

DISTRICT GOAL: Brazosport ISD will exercise fiscal responsibility to ensure financial strength and provide the resources to equip and maintain quality facilities and educational programming.

FISCAL NOTE: N/A

Background Information:

- The Texas Education Agency (TEA) has updated the recommended capitalization threshold for school districts from \$5,000 to \$10,000. Aligning the District’s policy with this updated guidance ensures consistency with current state financial reporting standards and best practices for governmental accounting.
- Increasing the threshold allows the District to more appropriately classify and track capital assets while reducing administrative time associated with recording and depreciating lower-cost items that are better accounted for as operating expenditures. This change also aligns the District with practices being adopted by other school districts following TEA guidance.
- This change will not affect existing capital assets already recorded under the previous threshold, but will apply to future asset purchases. The update will improve efficiency in financial reporting and ensure alignment with TEA guidance.

Administrative Considerations:

- The administration recommends approval of the updated Local Policy CFB as presented.

Communication Deployment:

- Board Meeting minutes

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Our Vision: Brazosport ISD.....Setting the Standard for Educational Excellence

Respectfully submitted,

Ludivina Cansino
Chief Financial Officer