

Resolution of the Board of Trustees of the Poth Independent School District

REGARDING MICRO-PURCHASE THRESHOLD UNDER 2 C.F.R. §200.320(a)(1)(iv) FOR UP TO \$49,999

WHEREAS, the Poth Independent School District (the "District"), a public independent school district, desires to self-certify an increased federal micro-purchase threshold under 2 C.F.R. §200.320(a)(1)(iv) for up to \$49,999;

WHEREAS, 2 C.F.R. §200.320(a)(1)(iv) authorizes the District, as a non-federal entity, to self-certify a threshold up to \$49,999 on an annual basis and requires the District to maintain documentation to be made available to the Federal awarding agency and auditors in accordance with §200.334;

WHEREAS, 2 C.F.R. §200.320 requires that this self-certification include a justification, clear identification of the threshold, and supporting documentation of any of the following: (a) a qualification as a low-risk auditee, in accordance with the criteria in 2 C.F.R. §200.520 for the most recent audit; (b) an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or (c) for public institutions, a higher threshold consistent with state law;

WHEREAS, under Texas state law, Texas Education Code §44.031, purchases for goods and services with an annual aggregate value of \$50,000 or more is required to be competitively procured;

WHEREAS, the District routinely complies with Texas Education Code §44.031 for its purchases of goods and services that have an annual aggregate value of \$50,000 or more and doing so for federal micro-purchasing procurement would bring consistency to the District's procurement practices;

WHEREAS, the Board finds that the District meets the requirements under 2 C.F.R. §200.320(a)(1)(iv) to self-certify a threshold up to \$49,999 on an annual basis for federal micro-purchases;

WHEREAS, the Board finds and determines that it is in the best interest of the District and its citizens to self-certify this new micro-purchasing threshold;

WHEREAS, the Board finds and determines that Board Policy CBB (Local) should be added to its Board Policies and it should reflect the determinations made in this Resolution;

NOW THEREFORE, BE IT RESOLVED BY THE SCHOOL BOARD OF POTHS INDEPENDENT SCHOOL DISTRICT

Section 1: Poth Independent School District, as a public independent school district and public institution, does hereby self-certify a federal micro-purchase threshold of up to \$49,999 on an annual basis.

Section 2: Poth Independent School District is increasing its federal micro-purchase threshold to \$49,999 to match the threshold established by state law (Texas. Education Code §44.031) of less than \$50,000 for the annual aggregate for purchases of goods and services. By having the federal micro-purchase threshold and the state annual aggregate threshold match, the District will have more consistency in its purchasing requirements.

Section 3: Poth Independent School District will maintain this Resolution with its certified Board minutes and agendas. This Resolution will be available for inspection or review by the Federal awarding agency and auditors in accordance with 2 C.F.R. §200.334.

Section 4: Poth Independent School District must self-certify the federal micro-purchase threshold on an annual basis.

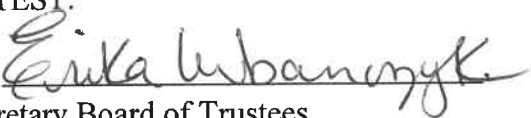
Section 5: Poth Independent School District adopts the attached Board Policy CBB (Local), effectively immediately.

Section 6: Poth Independent School District certifies that the information and data contained in this Resolution are true and correct.

WITNESS OUR HANDS, PASSED AND ADOPTED by the Board of Trustees of Poth Independent School District in a meeting held on August (month) 17 (day), 2026.

BY:  _____,
President Board of Trustees
Poth Independent School District

ATTEST:

BY: 
Secretary Board of Trustees
Poth Independent School District

[District Seal]

Before me, on this day personally appeared the foregoing individuals, known to me to be the persons whose names were subscribed in my presence to the foregoing instrument.

Given under my hand and seal of office this 17th of August, 2026.



Brittany Schier
Notary Public in and for the State of Texas

(Notary Seal)