Gregory-Portland Independent School District

BOARD MEMORANDUM

TO: DR. MICHELLE CAVAZOS

FROM: DR. ISMAEL GONZALEZ III

CC: BOARD OF TRUSTEES
DEBORAH GARZA
DR. MICHAEL NORRIS
DR. WILLIAM STOUT
PENNY ARMSTRONG
BRITTANY SOLIZ-SANDOVAL

DATE: Monday, November 16, 2026

SUBJECT: Consider Approval to Carry Forward and Appropriate 2025-2026 Encumbrances & Fund Commitments into Fiscal Year 2026-2027

PRIORITIES

PRIORITY 1: EXCEPTIONAL STUDENT PERFORMANCE
N/A
PRIOIRTY 2: HIGH PERFORMING AND ENGAGED WORKFORCE
N/A
PRIORITY 3: QUALITY SERVICE AND IMPACTFUL COMMUNITY ENGAGEMENT
N/A
PRIORITY 4: EFFICIENT AND EFFECTIVE DISTRICT AND CAMPUS OPERATIONS
4.1 Maintain operational compliance and internal system audits

BACKGROUND INFORMATION:

Type: Consent
In accordance with TEA Financial Accountability System Resource Guide (FASRG) and with generally accepted accounting principles, funds that are obligated through issuance of a purchase order or a funds commitment, but are not expended at year-end, may be carried forward to the next fiscal year. This requires approval by the Board of Trustees, since these funds must actually be appropriated into the

new budget year. Such encumbered and committed funds will be presented to the Board for approval by fund and function at the fall 2027 Board meeting. As part of the year-end process, fund balance accounts will be adjusted to reflect the appropriate balances required to meet district obligations.

RECOMMENDATION:

I request that the Board of Trustees consider approval of the Carry Forward and Re-Appropriation of the 2025-2026 Encumbrances & Fund Commitments into Fiscal Year 2026-2027.

FINANCIAL IMPACT AMOUNT AND FUNDING SOURCE (IF APPLICABLE):

General Fund total budget expenditure increase $21,015,182

Food Service total budget expenditure increase $2,100

BOARD RELATED POLICY:

N/A

ACTION ITEM SUGGESTED MOTION (if applicable):

That the Board of Trustees approve the General Fund and Food Service Encumbrance and Commitments Carry Forward from Fiscal Year 2025-2026 to Fiscal Year 2026-2027 as presented in the report by administration.