

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT  
AGENDA ACTION SHEET**

Date: August 23, 2021

Subject: **AUTHORIZATION TO CARRY FORWARD AND RE-APPROPRIATE 2020-21  
ENCUMBRANCES AND FUND COMMITMENTS INTO FISCAL YEAR 2021-2022**

Administrator Responsible: Vanessa R. Riggs

Position: Chief Financial Officer

A. Purpose of Agenda Item:

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Information Only

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Action Needed

B. Authority for this Action:

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Local Policy \_\_\_\_\_

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Law or Rule TEA – FASRG RULE

C. Strategic Objective, Goal, or Need Addressed:

Gain approval to roll outstanding 2020-2021 purchase orders to 2021-2022.

D. Summary:

I am requesting Board of Trustees consider approval of the authorization to carry forward and re-appropriate 2020-21 encumbrances and fund commitments into fiscal year 2021-22. In accordance with Texas Education Agency's Financial Accountability System Resource Guide 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 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 a fall, 2021 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.

E. Alternatives Considered:

F. Comments Received:

G. Administrative Recommendation:

It is administrations recommendation that you authorize administration the authority to carry-forward and re-appropriate 2021 encumbrances into fiscal year 2021-2022.

H. Fiscal Impact and Cost: Not yet determined.

I. Monitoring and Reporting Time-Line: Yearly