

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT  
AGENDA ACTION SHEET**

Date: August 22, 2022

Subject: **AUTHORIZATION TO CARRY FORWARD AND RE-APPROPRIATE 2021-2022  
ENCUMBRANCES AND FUND COMMITMENTS INTO FISCAL YEAR 2022-2023**

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

C. Strategic Objective, Goal, or Need Addressed:

To gain approval to roll outstanding 2021-2022 purchase orders to 2021-2022

D. Summary:

I am requesting the Board of Trustees consider approval of the authorization to carry forward and re-appropriate 2021-2022 encumbrances and fund commitments into fiscal year 2022-2023. 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 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 2022 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:

H. Fiscal Impact and Cost:

I. Monitoring and Reporting Time-Line: