



## Committed Operating Fund Balance Resolution

The Administration recommends that the Board of Trustees approve this Resolution for 2012-2013 to adjust Committed Operating Fund Balance for fiscal year ended 2013, as defined by the Governmental Accounting Standard Board Statement No. 54, of the Coppel Independent School District and as defined below:

**WHEREAS**, the Board of Trustees of the Coppel Independent School is responsible for the fiscal management of the school district which supports the education of children within the district; and

**WHEREAS**, Texas Administrative Code, Title 19, Part II, Chapter 89, Subchapter AA, Division 2 Rule 89.1096, Proportionate Share for Parentally-placed Private School Children with Disabilities is a formula driven amount that must be reserved for qualifying eligible children ; and

**WHEREAS**, Texas Administrative Code, Title 19, Part II, Subchapter D. 89.61, Contracting for Residential Educational Placements for Students with Disabilities requires a 25% residential set-aside.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE COPPELL INDEPENDENT SCHOOL DISTRICT THAT:**

The Board in its capacity as financial managers of the District now adjusts the commitments for 2012-2013 the following constraints on general fund resources for:

Potential Residential Set-aside \$295,690

Potential Proportionate Share \$ 34,663

Adopted this 28<sup>th</sup> day of October, 2013 by the Board of Trustees.

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President, Board of Trustees

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Secretary, Board of Trustees