RESOLUTION
TO
COMMIT FUND BALANCE FOR
TERRELL INDEPENDENT SCHOOL DISTRICT

WHEREAS, the Government Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years after June 15, 2010; and;

WHEREAS, the Terrell Independent School District elects to continue to implement GASB 54 requirements, and apply such requirements to its financial statements for fiscal year ending August 31, 2026;

WE, the Board of Trustees of Terrell Independent School District do hereby commit portions of its August 31, 2026 unassigned fund balance as follows:

General Funds:
- Federal Revenue Stabilization – Funds to allow for extended instructional services to address the impact of the pandemic, previously offered with one-time ESSER funds or to offset the impact of any potential reduction in Federal Funding.
- State Revenue Stabilization – Funds for the mitigation of the impact of any potential reduction in State Funding.
- Safety and Security Enhancements – Funds for the enhancement of equipment related to safety and security.

Special Revenue Funds:
- Campus Activity Funds – Funds generated at the campuses and accounted for in the campus activity special revenue funds and committed to the respective campus.
- Other Committed Funds – Various categories of funds generated or set aside in a special revenue fund such as funds generated at the ExCEL; funds set aside for future technology needs; or other locally defined special revenue funds.

Signed this 27th day of August, 2026.

SIGNED:

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President,
Board of Trustees

ATTEST:

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Secretary,
Board of Trustees