



Board Action Required ☒

No Action Required ☐

To: Coppell ISD Board of Trustees  
From: Diana Sircar  
Date: September 29, 2025

cc: Mr. Doug Williams, Ms. Erica Devould

**Re: Consideration of recommitting Operating Fund Balance the amount of \$11,761,273 under Governmental Accounting Standards Board (GASB) Statement No. 54 for fiscal year ended 2024-2025.**

To ensure responsible fiscal management and financial integrity, the Board of Trustees previously adopted a Fund Balance Resolution committing the General Fund for potential litigation, land development, equipment replacement, special ed residential set-aside, and potential budget deficit. The Residential Set-aside presented below is in accordance with Texas Administrative Code, Title 19, Part II, Chapter 89, Subchapter AA §89.1092. The residential set-aside amount changes each year based upon the total IDEA-B entitlement for the year and is required to be 25% of the grant funds.

The Board has adopted a resolution to commit fund balance for any expenditures that exceed revenues for the fiscal year. This amount has been adjusted for the potential deficit adopted for the 25-26 fiscal year and is included in the total committed fund balance.

Based upon the prior year's board action to constrain resources for potential litigation, land development, equipment replacement, and increase the special education residential set-aside by \$6,615, administration is requesting that the Board consider committing the amounts as follows:

- Potential Litigation; \$750,000
- Potential Land Development; \$1,000,000
- Potential Equipment/Capital Outlay Replacement; \$1,000,000
- Potential Residential Set-aside; \$512,141 and
- Potential Expenditures that exceed revenues; \$8,499,132

The re-commitment of funds is updated each year in September or October.

**RECOMMENDATION:** That the Coppell ISD Board of Trustees approves the resolution to commit \$11,761,273 in Operating Fund for 2024-2025.