



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Consideration for Approval of End of Year Outstanding Encumbrances

**SUBMITTED BY:** Samuel D. Flores **OF:** Director of Accounting

**APPROVED FOR TRANSMITTAL TO SCHOOL BOARD:** \_\_\_\_\_

**DATE ASSIGNED FOR BOARD CONSIDERATION:** October 16, 2013

**RECOMMENDATION:**

Staff recommends approval of the outstanding encumbrances presented in the following pages for the fiscal year ended August 31, 2013 which should be appropriately provided for in the 2013-2014 budget.

**RATIONALE:**

Under Texas Law, appropriations lapse on August 31<sup>st</sup>, and encumbrances outstanding at the time are to be either canceled or appropriately provided for in the subsequent year's budget.

**BUDGETARY INFORMATION:**

Outstanding encumbrance will be provided for in the 2013-2014 budget.

**BOARD POLICY REFERENCE AND COMPLIANCE:**

This item is in accordance with the Texas Education Code and TEA Financial Resource Guide.