



**COLLEGE STATION INDEPENDENT SCHOOL DISTRICT
RESOLUTION
A RESOLUTION COMMITTING FUND BALANCE**

WHEREAS, the Governmental 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 starting after June 15, 2010; and

WHEREAS, College Station Independent School District elects to implement GASB 54 requirements, and to apply such requirements to its year ending June 30, 2026 financial statements; and

WHEREAS, College Station Independent School District will categorize according to the following components: Non-spendable (including but not limited to, inventory, prepaid), Restricted (external restrictions), Committed (imposed by resolution), Assigned (general intent for specific use) and Unassigned (residual);

NOW THEREFORE BE IT RESOLVED that the College Station Independent School District Board of Trustees commits the following portions of its June 30, 2026, General Fund Balance, as follows:

• Capital expenditures-Band Uniforms	\$ 200,000
• Construction-Roof Replacement/Repair/Hail	\$ 2,460,000
• Construction-Maintenance Projects	\$ 250,000
• Other-Insurance Reserves	\$ 2,000,000
• Other-Fiscal Year Change	<u>\$ 11,720,856</u>
Total	\$ 16,630,856

BE IT ALSO RESOLVED that the College Station Independent School District Board of Trustees commits the total fund balance of Campus Activity Funds reported in the Special Revenue Funds to projects related to campus activities; and commits the total fund balance of locally funded grants and donations to the purpose for which the funds were granted.

AND BE IT ALSO RESOLVED that the College Station Independent School District's financial goal is to have sufficient balance in the operating fund with sufficient working capital and a margin of safety to address emergencies without borrowing. The District shall maintain a yearly



assigned and unassigned fund balance in the General Operating Fund equal to or exceeding three months of total annual operating expenditure.

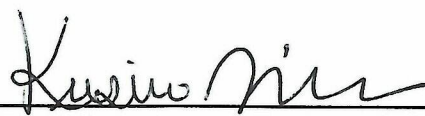
The above Resolution is passed and adopted on this 17th day of February 2026, by the Board of Trustees.

APPROVED:



Kim Ege, Board of Trustee President

ATTEST:



Kristin Wilson, Board of Trustee Secretary