**Example – GASB 54 Committed**

**STATE OF TEXAS**
**COUNTY OF ANYWHERE**

**RESOLUTION**

The Board of Trustees of Anywhere Independent School District being convened in Regular Session at central office within the boundaries of the Anywhere Independent School District, on the 1st day of April, 2011, with a quorum present in the persons of

_____
_____
_____

Trustees being absent: _____

_____

WHEREAS Trustee _____ introduced the following order, moved its adoption, and the motion having been seconded by Trustee _____ was duly put and carried, said Order reading as follows:

**IT IS HEREBY RESOLVED,** ordered, and directed that the Anywhere Independent School District commit the following portions of its June 30, 2011 General Fund unassigned fund balance.

**BE IT RESOLVED,** the District commits $_____ for _____.

**BE IT RESOLVED,** the District commits portions of its June 30, 2011, special revenue funds unassigned fund balances as follows, (Note: All special revenue funds must be restricted by grantor/donor or must be committed by Board of Trustees prior to year-end or the fund will be reclassified to the General Fund)

- Campus Activity Funds – Funds generated at the campuses and accounted for in the campus activity special revenue funds are committed to the respective campus.
- Child Nutrition Funds – Funds generated by child nutrition department and accounted for in the child nutrition special revenue fund is committed to child nutrition.
- Permanent Fund – Don't forget to commit the funds that are not restricted.

_____
John Doe, President
*Anywhere I.S.D. Board of Trustees*

Attest:

_____
Jane Doe, Secretary
Anywhere I.S.D. Board of Trustees