



## **Washoe County School District**

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**DATE:** June 1, 2022  
**TO:** WCSD Schools and Departments  
**FROM:** Mark Mathers, Chief Financial Officer  
Jeff Bozzo, Budget Director  
**RE:** Fiscal Year 2022-23 (FY23) General Fund Encumbrance and Carry-Forward Guidance

The following is guidance for General Fund encumbrance and school carry-forward funding. All other Financial Review Committee (FRC) guidelines will remain in place until further notice, and those guidelines can be found on the Budget Office webpage: [Budget / Budget Office \(washoeschools.net\)](http://Budget/BudgetOffice/washoeschools.net)

### **Encumbrance Carry-Forward Funding**

An encumbrance exists at the end of the fiscal year when a purchase order is issued but services or goods have not yet been received on that purchase order. In that scenario, the purchase order will carry forward to the next fiscal year.

In FY21, due to supply chain limitations, funding for encumbrances for **computers and other technology equipment** carried over to FY22. This approach will continue to be used for FY22 encumbrances that carry over to FY23. Schools and departments with outstanding encumbrances in those categories **will receive encumbrance carry-forward funding** in FY23.

Outstanding encumbrances in all other expense categories will not receive carry-forward funding. Purchase orders for services and supplies ordered in FY22 but not yet received in FY22 will continue to carry over to FY23, but the office that ordered the supplies or services will need to pay for that cost out of their FY23 operating budget.

If a school or department experiences a hardship due to the above guidance, they should submit the required FRC form to the Business Office, for consideration by FRC.

### **School Carry-Forward Funding**

In addition, the District has allowed schools to carry forward up to 8% of their operating budget for future equipment or other needs. **Schools will be allowed to carry forward their unspent balance from FY22 to FY23, not to exceed 8% of their FY22 operating budget.**

Again, all other FRC guidelines will remain in place until further notice. As always, please reach out to the Budget Office if you have any questions.