

**ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
RESOLUTION OF THE ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES**

**WHEREAS**, the Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010.

**WHEREAS**, Ector County Independent School District (“ECISD”) elects to implement GASB 54 requirements, and to apply such requirements to its financial statements.

**NOW THEREFORE BE IT RESOLVED** that ECISD Board of Trustees commits portions of its June 30, 2019, General Fund Balance as follows:

Major Maintenance Expenditures  
Campus Discretionary Funds  
Future Self Insurance Expenditures  
Technology Infrastructure and Computers  
Student Activity Funds  
Special Revenue Funds  
Employee Housing  
School Buses  
Roofing

PASSED, APPROVED, AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

By \_\_\_\_\_  
President, Board of Trustees

ATTEST:

\_\_\_\_\_  
Secretary, Board of Trustees