

**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, and

**WHEREAS**, Ector County Independent School District (“ECISD”) elects to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the current June 30, 2014 fiscal year; and

**NOW THEREFORE BE IT RESOLVED** that ECISD Board of Trustees commits portions of its June 30, 2014, General Fund Balance as follows:

- Capital Projects
- Major Maintenance Expenditures
- Campus Discretionary Funds
- Future Self Insurance Expenditures
- Future Facility Expansion
- Technology Infrastructure and Computers
- Student Activity Funds
- Special Revenue Funds
- Employee Housing

PASSED, APPROVED, AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2014.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

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

ATTEST:

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