



## Ector County Independent School District

### Action Page

**TO:** Board of Trustees

**FROM:** Albessa Chavez, Chief Financial Officer

**SUBJECT: DISCUSSION OF AND REQUEST FOR APPROVAL OF  
RESOLUTION COMMITTING FUND BALANCE IN ACCORDANCE  
WITH GASB 54**

**DATE:** June 16, 2026

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The Governmental Accounting Standards Board (GASB) released Statement 54 "Fund Balance Reporting and Governmental Fund Type Definitions" on March 11, 2009 requiring the district's highest level of decision-making authority to approve categories for fund balance commitment or assignment. In accordance with GASB 54, we are asking the Board of Trustees to approve the resolution which lists categories for fund balance commitment.

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Administrative Recommendation:  
Approval of Resolution Committing Fund Balance in Accordance with GASB 54.