

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

**WHEREAS**, the Governmental Accounting Standards Board (“GASB”) adopted Statement 54 (“GASB 54”), a 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”) has implemented GASB 54 requirements, and to apply such requirements to its financial statements.

**NOW THEREFORE BE IT RESOLVED** that ECISD Board of Trustees assigns, commits, or restricts portions of its June 30, 2026, General Fund Balance for expenditures as follows:

- Major and Minor Maintenance and Renovation
- Roofing, HVAC, irrigation, and parking lot improvement
- Energy and Safety Management upgrades
- Technology Infrastructure and Computers
- School Buses and Vehicles
- Career Technology
- Furniture, Other Equipment
- Portable Building movement
- Inventories and prepaid items
- Campus Discretionary, Student Activity, and Scholarship Funds
- Special Revenue Funds
- Debt Service Fund
- Capital Project Fund
- Internal Service Funds: Employee Housing, Workers Compensation, Medical Trust

PASSED, APPROVED, AND ADOPTED this \_\_\_\_\_ day of \_\_\_\_\_, 2026.

ECTOR COUNTY INDEPENDENT SCHOOL DISTRICT

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

ATTEST:

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