

**HAYS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT
RESOLUTION OF THE HAYS CONSOLIDATED 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, Hays Consolidated Independent School District (“HCISD”) has implemented GASB 54 requirements, and to apply such requirements to its financial statements.

NOW THEREFORE BE IT RESOLVED that HCISD 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
- Special Revenue Funds
- Debt Service Fund
- Capital Project Fund
- Campus Discretionary, Student Activity, and Scholarship Funds
- Employee Housing, Workers Compensation, Medical Trust

PASSED, APPROVED, AND ADOPTED this _____ day of _____, 2026.

HAYS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

By _____
President, Board of Trustees

ATTEST:

Secretary, Board of Trustees