



Board Agenda Item Overview

Meeting Date: March 17, 2026

Meeting Type: Regular

Item Category: Future Consent Item

Primary Contact: Dr. Roosevelt Nivens

Presenter(s)/Add'l Contact(s): Jill Ludwig, CPA, RTSBA

Item Name: DISCUSSION OF MONTHLY DISBURSEMENTS AND QUARTERLY FINANCIAL AND INVESTMENT REPORTS

Item Summary: Financial reporting is intended to provide information useful for many purposes. The reporting function helps fulfill government's duty to be publicly accountable, as well as to help satisfy the needs of users who rely on the reports as an important source of information for decision making.

Financial reports and statements are the end products of the accounting process. You will find attached the following financial reports:

- Schedule of Disbursements for the month ending March 31, 2026, all funds
 - List of disbursements for the month by type of expenditure
- Financial Reports for the second quarter (Q2) of the 2025-26 Fiscal Year (December 2025 - February 2026)
 - Year-to-Date Cash Receipts and Expenditures, General Fund only
 - Year-to-Date Investment Report, by account
- Quarterly Report of Investment Activity for the period ending February 28, 2026.
 - Report required by state law and local policy CDA; includes all pertinent information regarding current investments. The report summarizes transactions and details the District's cash and investment position.

Recommendation: Administration recommends that the Board of Trustees ratify the monthly schedule of disbursements for March 31, 2026, the financial and investment reports for the quarter ending February 28, 2026, and the Quarterly Report of Investment Activity for the quarter ending February 28, 2026 as presented.

Policy Reference: CDA (Legal and Local), CE (Legal and Local), and CFA (Legal)

Strategic Plan Priority: Organizational Effectiveness

District Value(s): Accountability Big-Thinking Compassion Excellence Integrity Joy

Currently Budgeted? Yes No No Budgetary Impact

Completion or Implementation Timeline: 2025-2026 Fiscal Year

Our Vision:

We are a values-driven community where innovation thrives, excellence is the standard, and every student has access to an elite education.