



## Board of Trustees Agenda Item

**Meeting Date:** November 17, 2025

**Agenda Item:** Act on  
acceptance of the 2025 financial audit report

**Item Type:**

- ☒ New
- ☐ Update/Revision
- ☐ Continuation/Renewal
- ☐ Mandated Action

**Item Purpose:**

- ☐ Information
- ☐ Recognition
- ☐ Student Learning & Support
- ☐ District Business & Operations
- ☒ Board Policy & Compliance
- ☐ Other \_\_\_\_\_

**Submitted By:**

Kimberly Smith

**Background Information:**

Section 44.008 of the Texas Education code requires the Board to have the school district's fiscal accounts audited annually by a certified public accountant. A copy of the audit report, approved by the Board of Trustees, must be filed by the District with the Texas Education Agency no later than the 150<sup>th</sup> day after the end of the fiscal year.

**Budget Consideration:**

**Expenditure Amount:**

\$Enter amount

**Expenditure Type:**

- ☐ Recurring
- ☐ One-Time
- ☐ Budgeted
- ☐ Unbudgeted
- ☒ N/A

**Funding Source:**

- ☐ General Fund
- ☐ Child Nutrition Fund
- ☐ Capital Fund
- ☐ Grant Fund
- ☐ Other: \_\_\_\_\_
- ☐ N/A

**Budget Owner:** N/A

**Supporting Documentation:**

ACFR 2025 – DRAFT.pdf

**Recommendation:**

We recommend a motion to accept the 2025 financial audit report as presented.

**Comments:**

The formal acceptance acknowledges that the board has reviewed the independent auditor's findings.