



Board of Trustees Agenda Item Information Form

Date Submitted: August 10, 2026

Meeting Type

- ☒ Regular Meeting
☐ Special Meeting/Workshop

Meeting Date: August 24, 2026

Agenda Placement

- ☐ Public Hearing
☐ Executive Session
☐ Recognition
☐ Program Spotlight
☐ Community Input

Code

PH
ES
R
PS
CI

Agenda Placement

- ☐ Administrative Report
☒ Consent Agenda
☐ Action Item
☐ Information/Discussion

Code

AR
CA
AI
ID

District Strategies (Check all that apply):

- ☒ Students and staff will thrive in a secure environment, build connections and community, and become resilient leaders.
☒ Each student will engage in world-class learning experiences that foster curiosity, develop talents, guide exploration, and fuel achievement.
☒ We will cultivate innovation through strategic collaboration and responsive organizational stewardship.

Subject:

Consider Approval of Revenue Source and Fund Balance Commitments as of August 31, 2026

Background:

Annually administration presents recommendations for committing fund balance. GASB 54 requires that funds included in Capital Projects Funds and Special Revenue Funds which are not classified as non-spendable or restricted must be committed in order to remain in such Funds.

Accordingly, administration recommends commitments of revenue sources and fund balances as per Exhibit A attached.

Fiscal Impact Statement

Cost: \$0.00

- ☐ Recurring
☐ One-Time

Funding Source:

- ☐ General Fund
☐ Grant Fund
☐ Other Funds (specify)

Fiscal Year: 2025 / 2026

Amendment Required: N/A

☐ Bond Funds (program year): N/A

Superintendent's Recommendation:

It is the recommendation of the Superintendent that the Board of Trustees approve revenue source and fund balance commitments as presented.

Department Submitting Form: Finance

Cabinet Member's Approval: Alice Benzaia