Board Agenda Item Overview

Meeting Date: October 20, 2026 **Meeting Type:** Regular

Item Category: Future Consent Item **Primary Contact:** Dr. Roosevelt Nivens

Presenter(s)/Add'l Contact(s): Greg Buchanan

Item Name: DISCUSSION OF QUARTERLY FINANCIAL AND INVESTMENT REPORTS

Item Summary: Financial reporting is intended to provide information useful for many purposes. The reporting function helps fulfill the 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:

- Financial Reports for the first quarter (Q1) of the 2026-27 Fiscal Year (July 2026-September 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 September 30, 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 financial and investment reports for the quarter ending September 30, 2026; and the Quarterly Report of Investment Activity for the quarter ending September 30, 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: 2026-2027 Fiscal Year