

**Graham Independent School District  
Board Agenda Item Synopsis**

**Subject:** Consider Approval of the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending August 30, 2025

**Background Information:**

Michael Merritt, from Merritt, McClane and Hamby will provide details regarding the Graham ISD Annual Comprehensive Financial Report (ACFR) for the fiscal year ending August 30, 2025.

**Administrative Consideration:**

CFC(LEGAL) requires that the board of trustees shall have its district fiscal accounts audited annually at district expense by a certified or public accountant holding a permit from the State Board of Public Accountancy. Merritt, McClane and Hamby is the independent auditor for Graham ISD.

**Alignment to District Goals:**

- ☐ 1. **Academics:** All students will be prepared for success at the next level.
- ☐ 2. **Our People:** Recruit and retain highly qualified employees at all levels.
- ☒ 3. **Finance and Facilities:**  
Optimize revenues and impact student achievement by increasing attendance rates at all campuses.  
Commit to excellence in facilities that promote innovative, health, and welcoming learning environments.
- ☐ 4. **Culture:** All stakeholders will take ownership in creating a welcoming, compassionate, unified school community striving for aspirational achievements.
- ☐ 5. **Safety:** Provide a safe, healthy and secure environment for all stakeholders.
- ☒ 6. **Communications:** Support student success through clear, consistent, and inclusive communication and marketing that builds trust, reflects our diverse community, and empowers all stakeholders.

**Budgetary Impact:**

None

**Recommendation:**

Approve the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ending August 30, 2025.

**Meeting Date:**

December 10, 2025