DeSoto Independent School District

Quarterly Grant Update

Q4 Portfolio Review | April 1 - June 30, 2026

Board Meeting | September 28, 2026

Elizabeth Bostic | Grants & Special Revenue Manager

$2.63M

Q4 Posted Activity

Grant and special revenue transactions posted April 1 through June 30.

906

Transactions

Posted activity reviewed across the Q4 transaction workbook.

17

Funds Reviewed

Federal, state, private, local and special revenue activity.

57.2%

June Activity

Year-end payroll, accrual, summer programming and closeout timing.

Q4 Portfolio Snapshot

Composition matters when interpreting a single quarter of activity.

$1.18M

Federal Grant Activity

Title, IDEA, Perkins, GEAR UP and related federal activity.

$1.08M

Child Nutrition Special Revenue

Tracked with the portfolio, but interpreted separately from grant program utilization.

$0.37M

Other Special / Local / Private / State

Campus activity, donations, private/local grants and state/other activity.

HOW TO READ THE QUARTER

Timing

June activity increased as payroll, accruals, summer programming and year-end purchasing posted.

Purpose

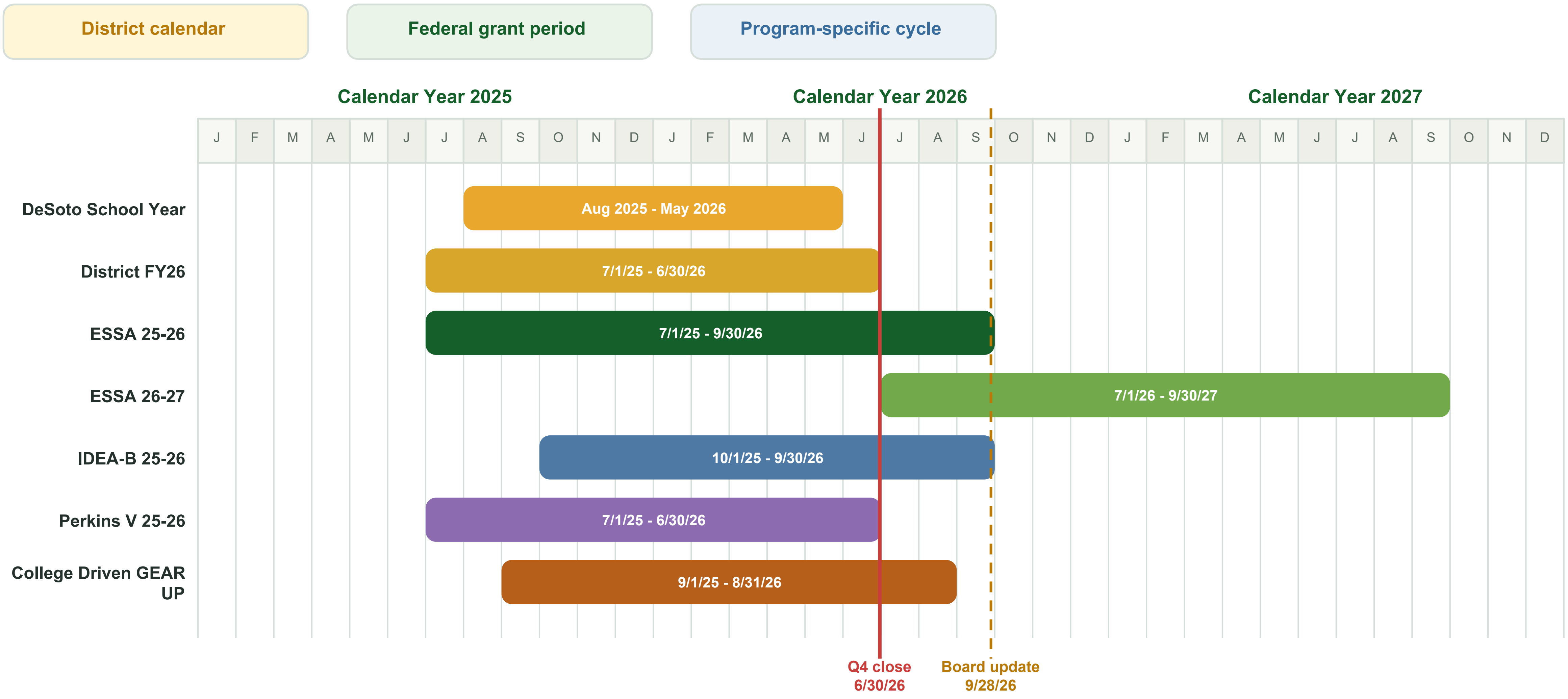
Child Nutrition and campus activity are special revenue and should not be read as federal grant utilization.

Lifecycle

Several major grants continue beyond June 30, so fiscal-year close and grant close are not the same event.

Grant Calendar Reality: One Quarter, Multiple Clocks

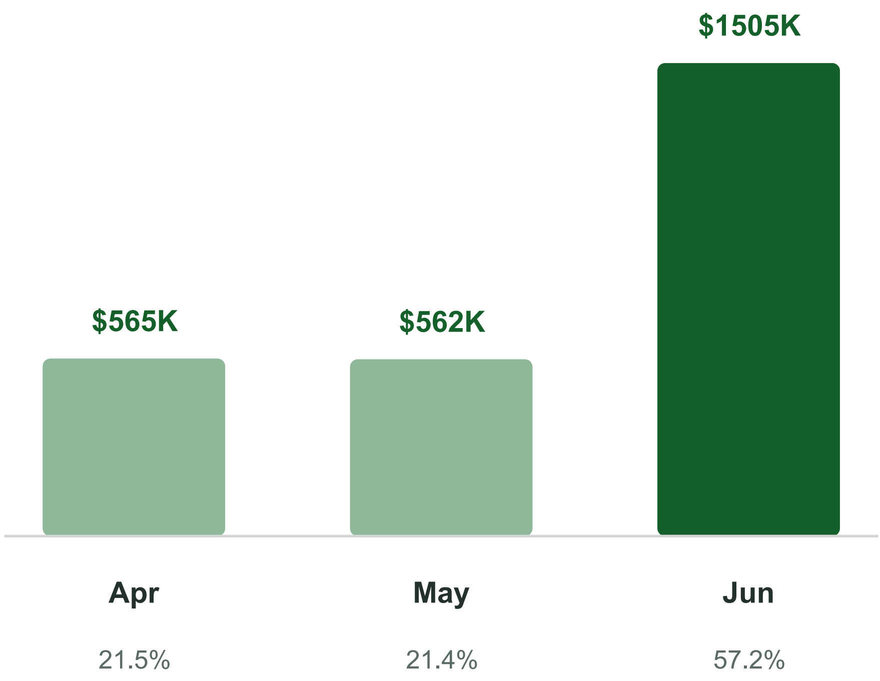
Balances and spending patterns make more sense when the fiscal year and grant lifecycle are viewed together.



Key interpretation: a June 30 district close can occur while federal and program-specific grant periods remain open for implementation, obligation, liquidation, or reporting.

Q4 Financial Activity: When Activity Posted

MONTHLY POSTING PATTERN



Why June is larger Year-end payroll and accrual timing, summer programming, procurement, invoices, and closeout activity often post near fiscal year-end.

FUNDING CATEGORY VIEW

Federal grants	**$1,181,685**	44.9%
Child Nutrition special revenue	**$1,077,861**	41.0%
Campus activity / donations / other	**$188,505**	7.2%
Private / local grant activity	**$164,489**	6.2%
State / other grants	**$19,075**	0.7%

Grant Portfolio Status: Q3 Baseline + Q4 Posted Activity

Grant / Program	Fund	Q4 Posted	Est. YTD*	Lifecycle Lens
IDEA-B Formula	224	$350,969	$817,212	Implementation through 9/30
College Driven GEAR UP	288	$270,780	$953,614	Program year through 8/31
Title I, Part A	211	$245,611	$660,848	Implementation through 9/30
Next Gen GEAR UP	287	$131,691	$249,447	Implementation through 9/30
Title IV, Part A	289	$118,465	$243,409	Closeout / amendment review
Title II, Part A	255	$32,396	$149,737	Implementation through 9/30
Title III, Part A	263	$24,736	$44,736	Implementation through 9/30
Stronger Connections / Safety	429	$18,595	$285,570	Implementation through 9/30
Perkins V	244	$7,038	$83,295	6/30 closeout review

**Est. YTD combines the Q3 Board baseline with Q4 posted activity. Final closeout reconciles amended budgets, encumbrances, and reporting.*

Q4 Student Impact & Evidence

Each highlight pairs what happened with the next evidence needed before expansion or repetition.

STEM Summer Camp / PLTW

110

students in grades 2-7

EVIDENCE AVAILABLE

- 10 AP teachers trained for 2026-27 depth and complexity
- STEM supplies supported summer camp
- Inventory updated

AREA OF OPPORTUNITY

Complete PLTW teacher certification follow-up for CMMS and high school.

NEXT STEP **Track completion by teacher, campus, course, and launch date.**

Texas Trust Financial Literacy

20,000+

math skills mastered

EVIDENCE AVAILABLE

- 6,013 hours of math practice logged
- IXL incentives supported STAAR review confidence
- Fries for Facts celebrated early achievement

AREA OF OPPORTUNITY

Connect utilization to intervention exit, STAAR readiness, or classroom performance.

NEXT STEP **Add pre/post and campus-level utilization evidence before repeat incentives.**

College Driven GEAR UP

50

scholars on LSU / Southern tour

EVIDENCE AVAILABLE

- Annual Performance Report submitted to USDOE
- 33 scholars opted into School Day ACT after ACT Labs
- Class of 2028 reached 18.6% toward 25.3% goal

AREA OF OPPORTUNITY

Connect participation to TSIA, ACT, dual credit, FAFSA, and CCMR outcomes.

NEXT STEP **Track cohort outcome movement by semester and goal.**

Grant Spending Control System

A grant-funded purchase moves through multiple checks before it becomes a completed expenditure.

01 Program Need + Plan Fit

Purpose, student/program need, approved plan, and funding source are identified before purchase.

02 Allowability + Funding

Cost is checked for allowability, necessity, allocability, period of availability, and budget capacity.

03 Vendor + Procurement

PO alignment, quotes, purchasing pathway, contract terms, and deliverables are verified.

04 Campus, Calendar + Inventory Overlap

Existing inventory, prior purchases, campus distribution, recurring events, and overlapping funding are reviewed.

This is the calendar-overlap check in practice.

05 Documentation + Personnel

Invoices, receiving, time and effort, job-duty support, and required records are matched to the grant activity.

06 Outcomes + Closeout

Usage, implementation, student impact, deadlines, encumbrances, liquidation, and final reporting are monitored.

From Portfolio Oversight to Transaction Execution

Grant dollars can reduce General Fund pressure only when the work remains allowable, documented, and aligned to the approved program plan.

PORTFOLIO OVERSIGHT		MANAGEMENT EXECUTION	
Purpose + alignment	Is the funded activity tied to the approved program need and plan?	**Account coding + PO routing**	Budget lines, requisitions, receiving and purchasing workflow.
Timing + risk	Are spending patterns consistent with the grant lifecycle and closeout deadlines?	**Vendor + invoice checks**	Quotes, contracts, invoices, deliverables and payment support.
Outcome evidence	What evidence shows the funded activity was used and produced the intended result?	**Inventory + campus distribution**	Where equipment and supplies are placed, tagged, and used.
Personnel footprint	Which roles or portions of roles are supported by grants and documented accordingly?	**Time + effort support**	Personnel documentation that matches actual grant-funded work.
Closeout readiness	Are obligations, encumbrances, deliverables, and reporting moving toward completion?	**Drawdowns + final reporting**	Reimbursement, liquidation, amendments, and closeout submissions.

General Fund context: grant-funded services and personnel can offset 199 costs only when the activity is otherwise allowable under the award. Special revenue does not automatically equal flexible General Fund savings.

Next 30 to 90 Days: Closeout and FY27 Readiness

The next phase is validation, evidence collection, clean closeout, and stronger front-end controls for FY27.

NEXT 30 DAYS

Validation + Closeout

01 Q4 reconciliation

Validate transactions against amended budgets, encumbrances, PO status, and deadlines.

02 Inventory confirmation

Confirm STEM, safety, uniforms, and other equipment/supply evidence by campus and fund.

NEXT 60 DAYS

Readiness + Impact Evidence

01 PLTW readiness

Complete teacher training follow-up and implementation readiness checks.

02 Outcome evidence

Build student-impact evidence for IXL, GEAR UP, STEM, and grant-supported interventions.

NEXT 90 DAYS

FY27 Controls + Governance

01 Front-end controls

Launch pre-approval and repeat-purchase justification standards for budget owners.

02 Portfolio interpretation

Prepare a concise guide to active, closed, historical, and special revenue funds.

Appendix: Q4 Activity by Fund

Q4 FUND SUMMARY

$2,631,617
Fund-level Q4 activity
17 funds in the transaction workbook

$1,077,861
Child Nutrition (Fund 240)
41.0% of fund-level Q4 activity

$1,945,221
Top four fund concentration
Funds 240, 224, 288, and 211 = 73.9%

$686,396
Remaining 13 funds
Distributed across campus, Title, safety, Perkins, and local grants

Fund	Grant / Special Revenue	Q4 Activity	Share	Distribution
240	**Child Nutrition Special Revenue**	**$1,077,861**	**41.0%**	
224	**IDEA-B Formula**	**$350,969**	**13.3%**	
288	**College Driven GEAR UP**	**$270,780**	**10.3%**	
211	**Title I, Part A**	**$245,611**	**9.3%**	
461	Campus Activity / Special Revenue	$187,975	7.1%	
287	Next Gen GEAR UP	$131,691	5.0%	
289	Title IV, Part A	$118,465	4.5%	
497	Private Grant / Local Special Revenue	$102,097	3.9%	
499	Private Grant / Local Special Revenue	$42,755	1.6%	
255	Title II, Part A	$32,396	1.2%	
263	Title III, Part A	$24,736	0.9%	
498	Private Grant / Local Special Revenue	$19,638	0.7%	
429	State Safety / Stronger Connections	$18,595	0.7%	
244	Perkins V	$7,038	0.3%	
480	Local Special Revenue	$505	0.0%	
410	Instructional Materials / State Special Revenue	$480	0.0%	
483	CTE / FFA Special Revenue	$25	0.0%	