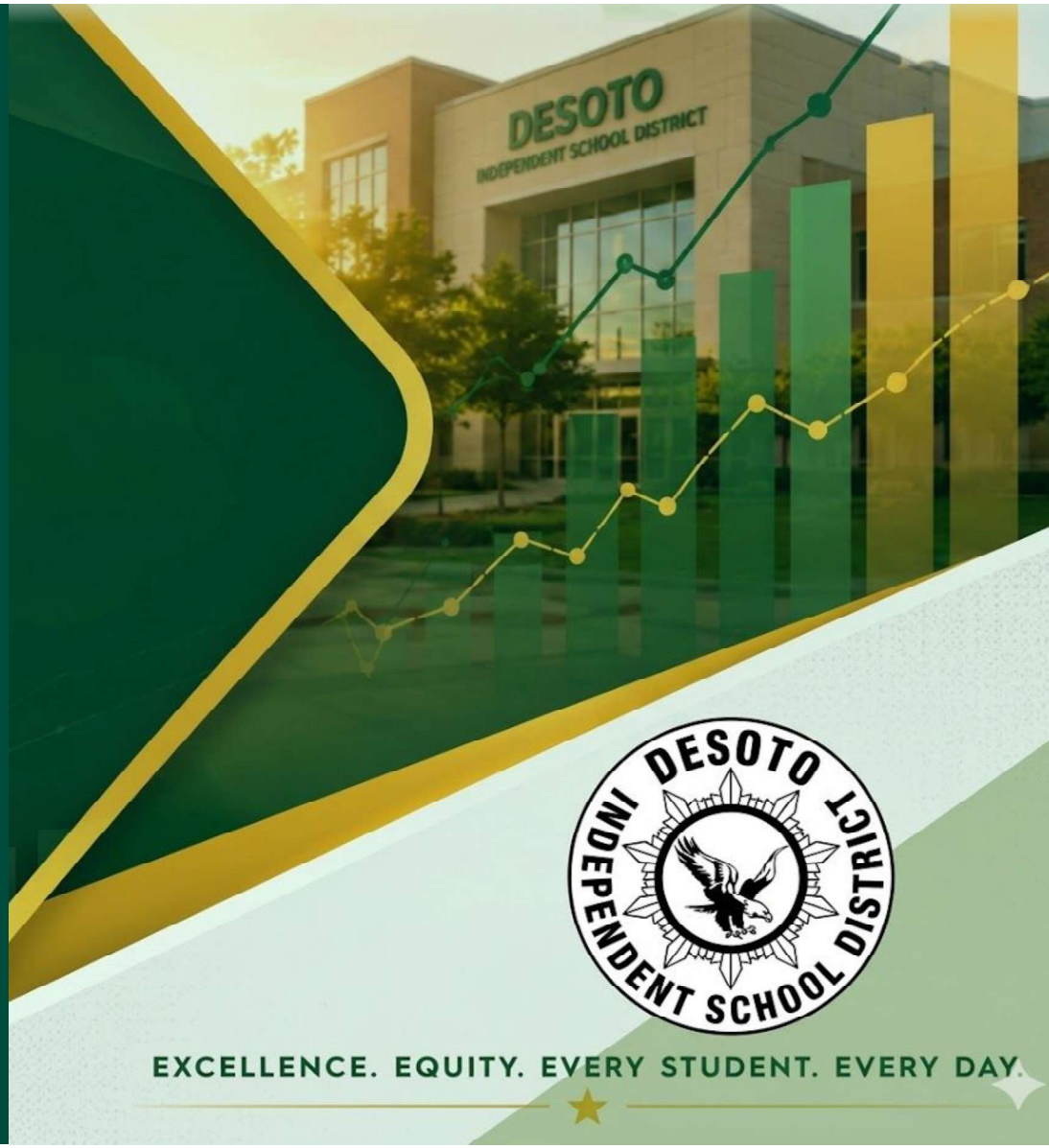
FY 26-27

Financial Update

DeSoto Independent School District

Board Presentation

September 28, 2026



FY 26-27 Adopted Budget Enrollment vs Current Enrollment

FY27 BUDGETED ENROLLMENT

5,363

ENROLLMENT as of Sept 28 , 2026

5,374

APPROVED BUDGET

$61.1M

($2M TEA)

Financial Context & Strategy

- TEA has an approximate **$2M** in settlement payback from previous years of over-estimation of revenue.
- Revenue projections remain anchored to the FY27 budget enrollment target of **5,363**.

Cash On Hand as of September 28, 2026

	9/28/2026	On Hand as of 09.28.26
Texas Class		
General Operating	-	-
Tax Anticipated Note - 2025	18,229.92	18,229.92
	18,229.92	**18,229.92**
Plains Capital Bank		
General Operating	1,000,000.00	1,000,000.00
ICS - Intra Fi Cash	6,026,156.61	6,026,156.61
Child Nutrition - ERP Frontline Booked Cash	(5,903,166.64)	(5,903,166.64)
Child Nutrition - Due To General Operating Bank	3,891,889.77	3,891,889.77
Depository	5,500.00	5,500.00
	5,020,379.74	**5,020,379.74**
NexBank		
Savings	6,661.64	6,661.64
	6,661.64	**6,661.64**
TexStar		
General Operating	173,100.72	173,100.72
	173,100.72	**173,100.72**
Total Bank	**5,218,372.02**	**5,218,372.02**

TEA Payments

School Year: 2026-2027

District: DESOTO ISD, 057906

Payment Class: 3

Date: 9/20/2026 8:33 PM

FSF Allotment:	$19,238,866
Adjustments to Allotments:	($2,107,109)
Less Total Paid to Date:	$0
Remaining Balance:	$17,131,757

Month	Balance	Rate	Payment
September	$17,131,757	45.0	$7,709,291
October	$9,422,466	63.6	$5,992,688
November	$3,429,778	00.0	$0
December	$3,429,778	00.0	$0
January	$3,429,778	00.0	$0
February	$3,429,778	00.0	$0
March	$3,429,778	00.0	$0
April	$3,429,778	00.0	$0
May	$3,429,778	00.0	$0
June	$3,429,778	00.0	$0
July	$3,429,778	00.0	$0
August	$3,429,778	100.0	$3,429,778

ASF Adjusted Allotment:	$3,392,465
Less Total Paid to Date:	$0
Adjusted ASF Balance:	$3,392,465

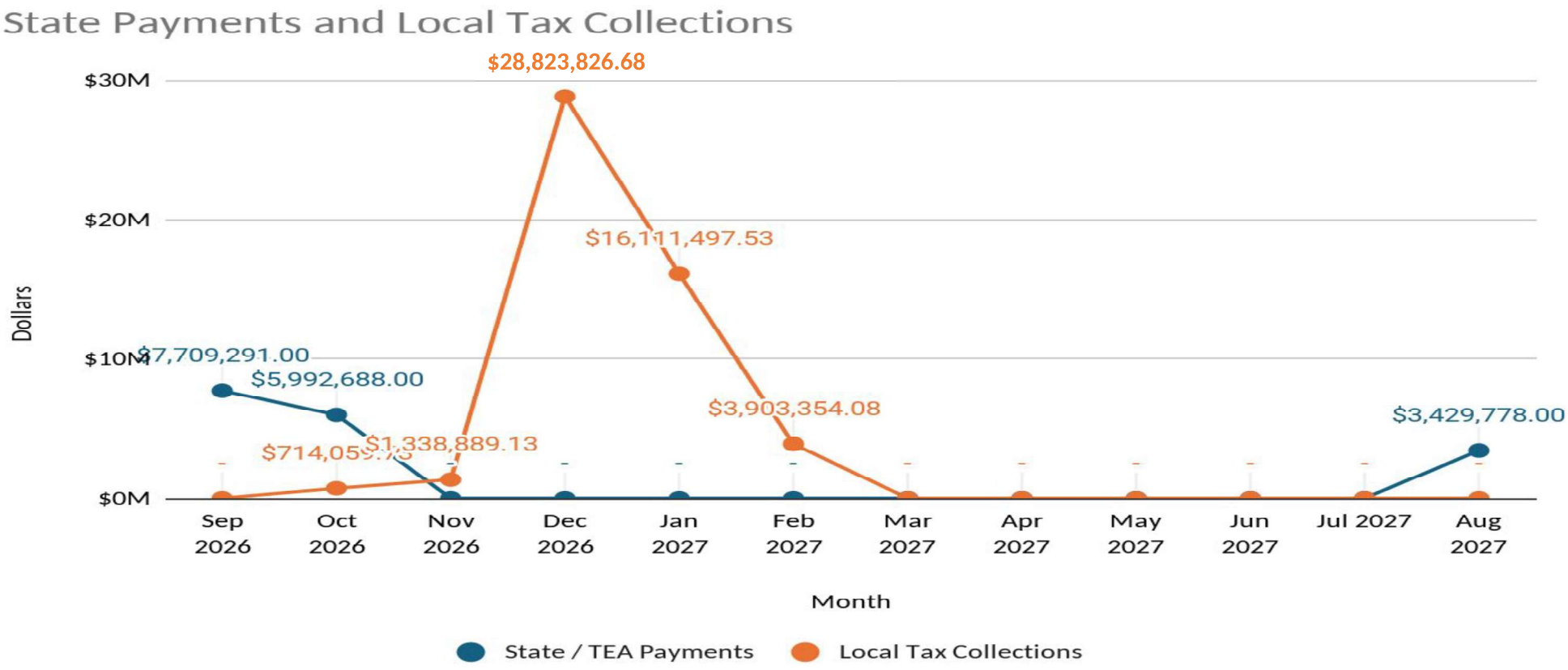
Per TEC 48.274 scheduled FSP payments will be deposited on or before the 25th of the month. Accordingly, if the 25th is a weekend or a holiday, payments will be deposited on the previous banking day.

Tax Collections October 2025–February 2026

Tax Collections October 2025 - February 2026

	Net to Entity
October	714,059.73
November	1,338,889.13
December	28,823,826.68
January	16,111,497.53
February	3,903,354.08
Total	50,891,627.15

State & Local Collections by Month



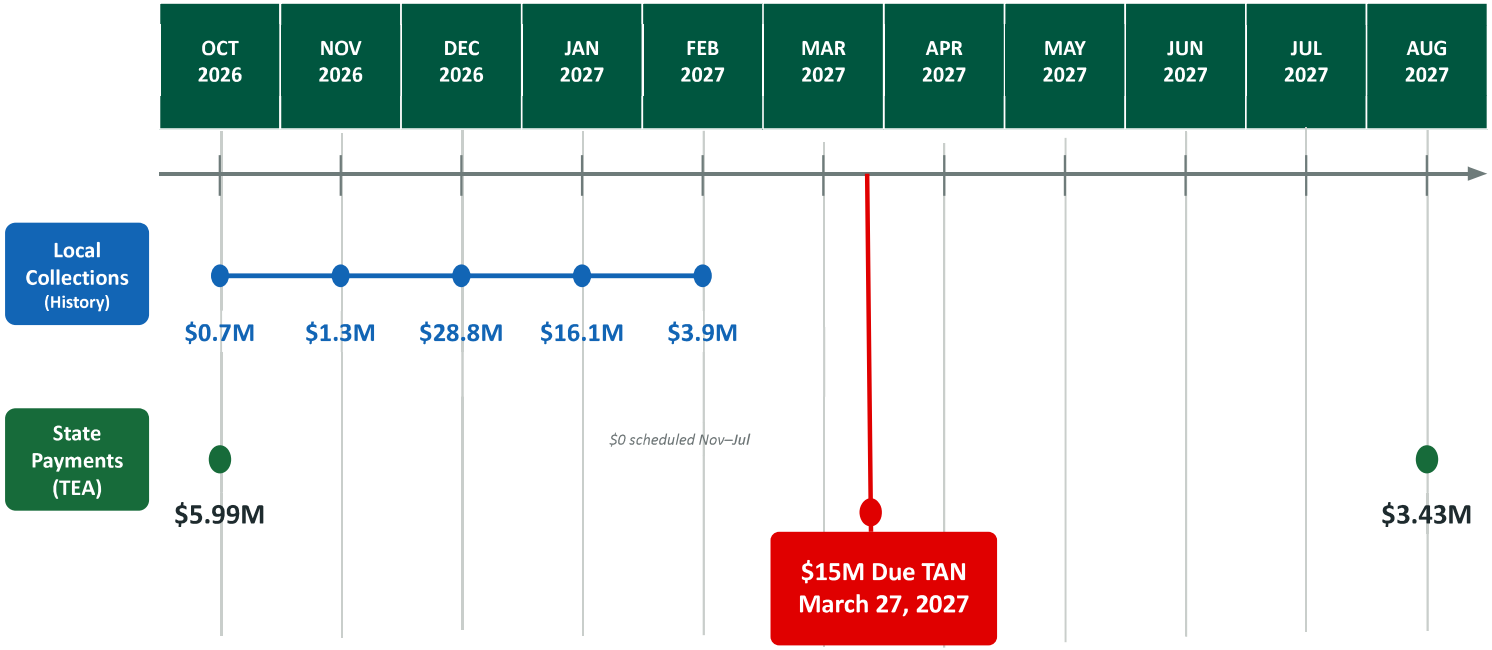
Recommendations -

Key Items to Monitor

1. Monitor Enrollment (5,363)
2. Monitor ADA (93%)
3. Monitor / Control Expenditures vs. Budget

Financial Levers

4. Sell Property
5. Facility Optimization
6. $.0317 VATRE



August 2026 - General Funds

DESOTO INDEPENDENT SCHOOL DISTRICT
GENERAL FUND 199
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Month of August 31, 2026

	CURRENT YEAR 2026-2027			
	Adopted Budget	Actual Year To Date	% of Budget YTD	Remaining Balance
REVENUES:				
Local and Intermediate Sources	$ 37,221,639	$ (6,209)	0%	$ 37,227,848
State Program Revenues	23,086,000	2,069,632	9%	$ 21,016,368
Federal Program Revenues	600,000	-	0%	$ 600,000
Other Financing Sources	-	-		-
Total revenues	$ 60,907,639	$ 2,063,423	3%	$ 58,844,216
EXPENDITURE SUMMARY BY FUNCTION:				
11 - Instructional	25,492,400	3,475,978	14%	22,016,422
12 - Instructional Resources and Media Services	163,153	27,946	17%	135,207
13 - Curriculum and Instructional Staff Development	1,452,812	2,956	0%	1,449,856
21 - Instructional Leadership	2,766,956	307,456	11%	2,459,500
23 - School Leadership	3,653,252	538,819	15%	3,114,433
31 - Guidance, Counseling and Evaluation	1,331,690	195,533	15%	1,136,157
32 - Social Work Services	553	-	0%	553
33 - Health Services	670,779	107,435	16%	563,345
34 - Student (Pupil) Transportation	4,015,259	17,060	0%	3,998,199
35 - Food Services	-	-		-
36 - Cocurricular/Extra Curricular Activities	1,558,323	180,392	12%	1,377,931
41 - General Administration	4,142,060	410,885	10%	3,731,176
51 - Plant Maintenance and Facility Services	9,581,051	778,642	8%	8,802,409
52 - Security and Monitoring Services	1,246,740	80,359	6%	1,166,381
53 - Data Processing Services	2,140,336	302,868	14%	1,837,468
61 - Community Services	67,232	-	0%	67,232
71 - Debt Administration - Principal	2,206,529	381,765	17%	1,824,764
81 - Facilities and Acquisition & Construction	-	-		-
91 - Recapture	594,459	-	0%	594,459
93 - Shared Service Arrangement	-	-		-
95 - Payments to Juvenile Justice Alternative Program	20,000	-	0%	20,000
99 - Other intergovernmental Charges	-	-		-
Other Financing Uses	-	-		-
Total expenditures	$ 61,103,585	$ 6,808,093	11%	$ 54,295,492

August 2026 - Child Nutrition Funds

DESOTO INDEPENDENT SCHOOL DISTRICT
GENERAL FUND 240
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Month of August 31, 2026

	CURRENT YEAR 2026-2027			
Revenue	**Adopted Budget**	**Actuals Year To Date**	**% of Budget Year to Date**	**Remaining Balance**
57XX - Local Revenue	$ 29,172	$ -	0%	$ 29,172.00
58XX - State	$ 32,578	$ -		$ 32,578.00
59XX - Federal Revenue	$ 4,171,584	$ (77,600)	-2%	$ 4,249,183.77
Total Revenue	**$ 4,233,334**	**$ (77,600)**	**-2%**	**$ 4,310,933.77**
35 Child Nutrition	$ 4,671,283	$ 35,308	1%	$ 4,635,975.36
Total Expenditures	**$ 4,671,283**	**$ 35,308**	**1%**	**$ 4,635,975.36**

August 2026 - Debt Service Funds

DESOTO INDEPENDENT SCHOOL DISTRICT
GENERAL FUND 511
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Month of August 31, 2026

	CURRENT YEAR 2026-2027			
Revenue	**Adopted Budget**	**Actuals Year To Date**	**% of Budget Year to Date**	**Remaining Balance**
57XX - Local Revenue	$ 24,173,724	$ 13,997	0%	$ 24,159,727.25
58XX - State	$ -	$ -		
Total Revenue	**$ 24,173,724**	**$ 13,997**	**0%**	**$ 24,159,727.25**
71 Debt Services	$ 27,675,494	$ 21,219,222	77%	$ 6,456,272.20
Total Expenditures	**$ 27,675,494**	**$ 21,219,222**	**77%**	**$ 6,456,272.20**

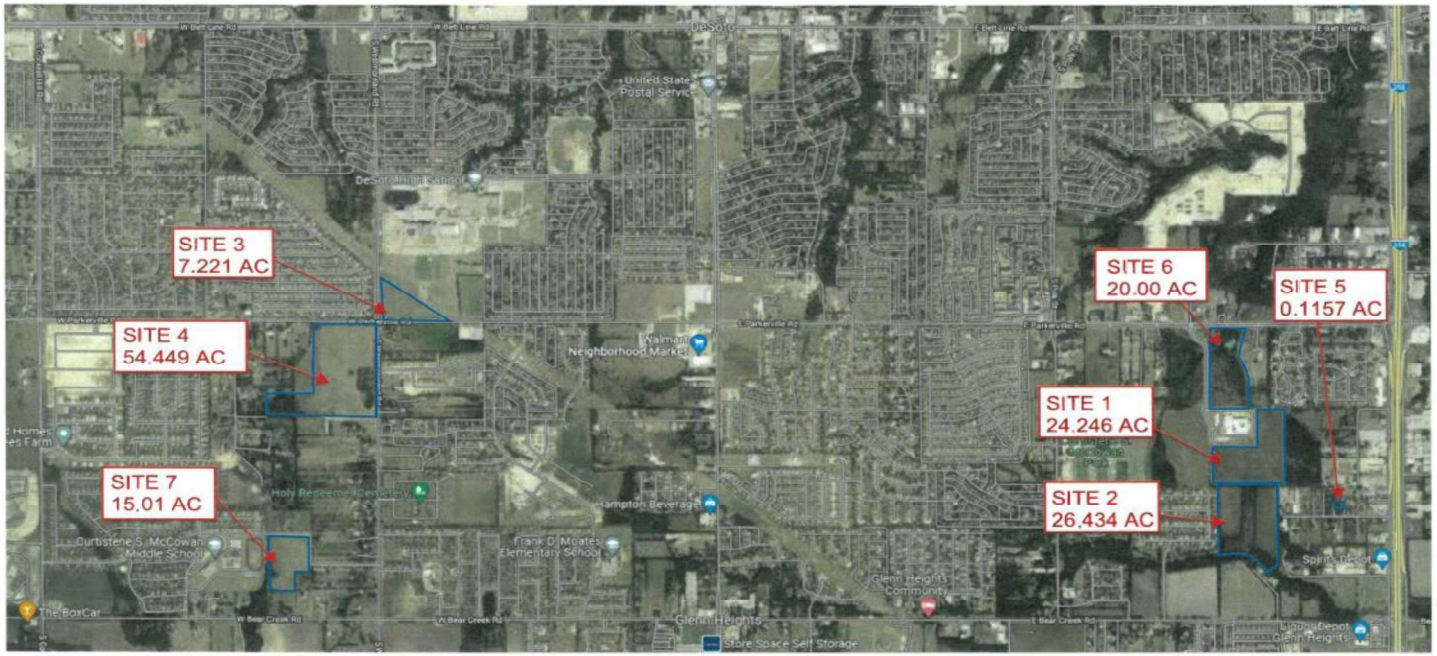
DeSoto ISD –RFQ-27-002

Real Estate Broker Service Update

- Advertised – 8/13 & 8/20
- Closed Date: 9/10
- Vendor Submissions: 1 - CBRE

DeSoto ISD Real Estate

DeSoto ISD: Current Lots & Acreage



SITE	PARCEL #	ACREAGE	ADDRESS
1	201075000A0020000	24.246	1200 MEADOW ST
2	65112939010130100	26.434	1215 E BEAR CREEK RD
3	200294900A0020000	7.221	600 EAGLE DRIVE
4	65056367110130000	54.449	601 S WESTMORELAND RD
5	60248500010080300	0.1157	1313 WILLOW RUN RD
6	65112939010060300	20	1129 E PARKERVILLE RD
7	65056367010050100	15.01	901 W BEAR CREEK RD

DeSoto ISD Real Estate



SITE	PARCEL #	ACREAGE	ADDRESS
8	65071986510010000	0.2002	1 COCKRELL HILL RD
9	65056281310450000	UNKNOWN	204 N WESTMORELAND RD

Recommended Next Steps

Real Estate Broker Service

- Form a District Real Estate Transaction Review Committee.
- CBRE – provide service may include the following offering:
  - Property Disposition
  - Market Analysis/Evaluation
  - Property Marketing
  - Transaction Negotiation/Management
  - Leasing Services
  - Due Diligence Support
  - Strategic Real Estate Advice
- District formulate and execute contract for services

QUESTIONS?

THANK YOU