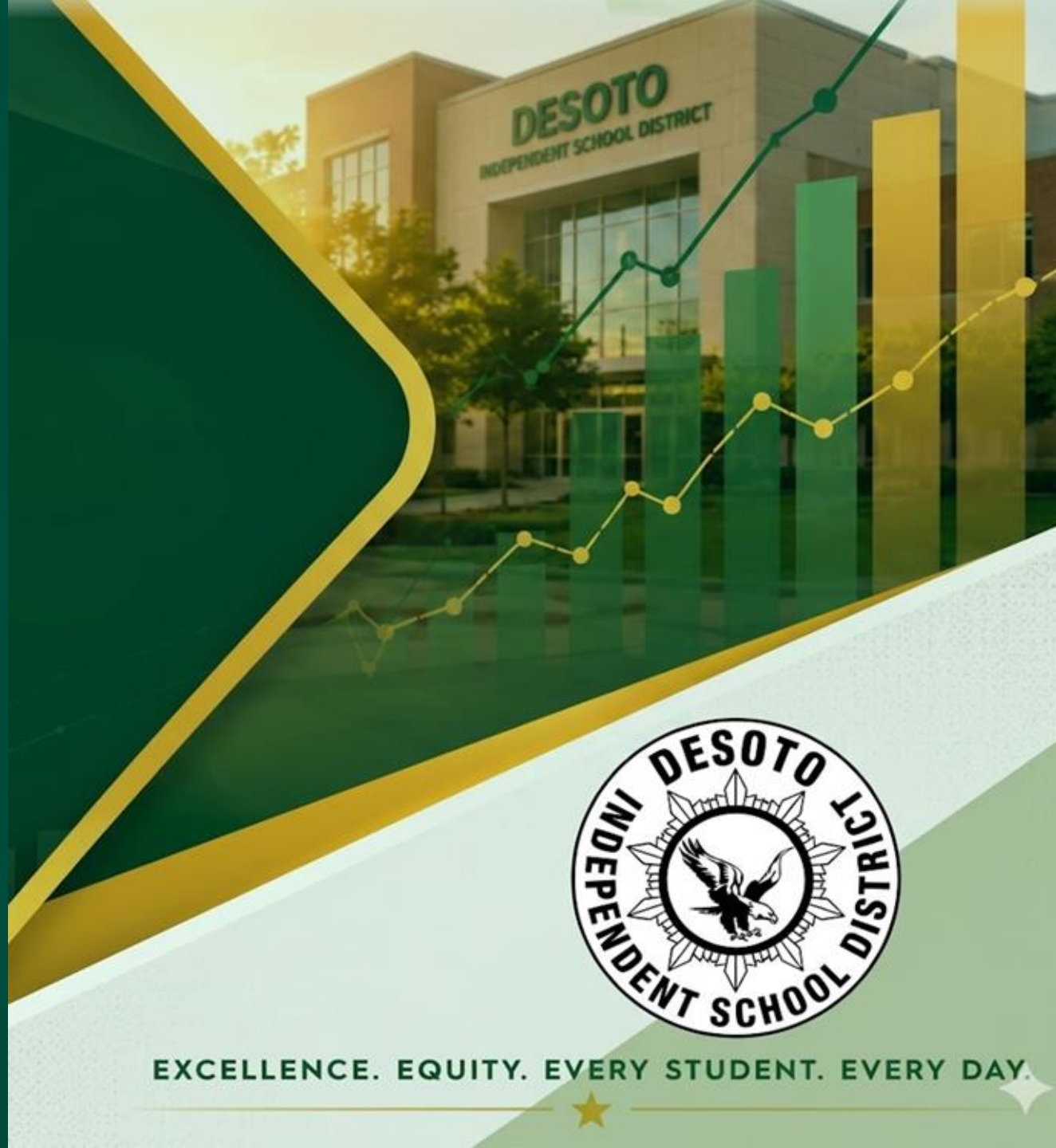
FY 26-27

Financial Update

DeSoto Independent School District

Board Presentation

October 26, 2026



FY 26-27 Adopted Budget Enrollment vs Current Enrollment

FY27 BUDGETED ENROLLMENT

5,363

ENROLLMENT as of Oct 21 , 2026

5,368

APPROVED BUDGET

$61.1M

($2M TEA)

Cash On Hand As Of 10.23.26

Texas Class	10/23/2026	On Hand as of 10.23.26
General Operating	-	-
Tax Anticipated Note - 2025	18,229.92	18,229.92
	18,229.92	**18,229.92**
Plains Capital Bank		
General Operating	7,305,560.00	7,305,560.00
ICS - Intra Fi Cash	3,215,053.25	3,215,053.25
Child Nutrition - ERP Frontline Booked Cash	(5,764,140.92)	(5,764,140.92)
Child Nutrition - Due To General Operating Bank	4,005,787.09	4,005,787.09
Depository	5,500.00	5,500.00
	8,767,759.42	**8,767,759.42**
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	**8,965,751.70**	**8,965,751.70**

TEA Payments

2026-2027 Foundation District: DESOTO ISD, 057906 Payment Class: 3 Allocation:

Date	Description	Current Allotment	Adjustment Amount	Adjustments To Date	Payment Amount	Paid to Date	Remaining Balance
06/26/26	Foundation Allotment	$19,373,419		$0		$0	$19,373,419
06/30/26	Foundation Allotment	$19,755,844		$0		$0	$19,755,844
07/15/26	Foundation Allotment	$18,709,024		$0		$0	$18,709,024
07/17/26	Foundation Allotment	$18,710,462		$0		$0	$18,710,462
09/11/26	Foundation Allotment	$19,401,213		$0		$0	$19,401,213
09/11/26	Foundation Allotment	$20,006,093		$0		$0	$20,006,093
09/11/26	Foundation Adjustment: Restructured Adjustment to Recovery of Over-allocated FSP		($2,107,109)	($2,107,109)		$0	$17,898,984
09/11/26	Foundation Allotment	$19,953,443		($2,107,109)		$0	$17,846,334
09/14/26	Foundation Allotment	$19,238,866		($2,107,109)		$0	$17,131,757
09/24/26	September Foundation Monthly Payment			($2,107,109)	$7,709,291	$7,709,291	$9,422,466
10/09/26	Foundation Allotment	$19,283,866		($2,107,109)		$7,709,291	$9,467,466
10/09/26	Foundation Allotment	$19,283,870		($2,107,109)		$7,709,291	$9,467,470
10/22/26	October Foundation Monthly Payment			($2,107,109)	$6,021,311	$13,730,602	$3,446,159

2026-2027 ASF District: DESOTO ISD, 057906 Payment Class: 3 Allocation:

Date	Description	Current Allotment	Adjustment Amount	Adjustments To Date	Payment Amount	Paid to Date	Remaining Balance
06/26/26	ASF Allotment	$3,393,903		$0		$0	$3,393,903
07/17/26	ASF Allotment	$3,392,465		$0		$0	$3,392,465
09/24/26	September ASF Payment			$0	$290,252	$290,252	$3,102,213
10/22/26	October ASF Payment			$0	$284,249	$574,501	$2,817,964

TEA Payments

School Year: 2026-2027

District: DESOTO ISD, 057906

Payment Class: 3

Date: 10/23/2026 1:21 PM

FSF Allotment:	$19,283,870
Adjustments to Allotments:	($2,107,109)
Less Total Paid to Date:	$13,730,602
Remaining Balance:	$3,446,159

Month	Balance	Rate	Payment
November	$3,446,159	00.0	$0
December	$3,446,159	00.0	$0
January	$3,446,159	00.0	$0
February	$3,446,159	00.0	$0
March	$3,446,159	00.0	$0
April	$3,446,159	00.0	$0
May	$3,446,159	00.0	$0
June	$3,446,159	00.0	$0
July	$3,446,159	00.0	$0
August	$3,446,159	100.0	$3,446,159

ASF Adjusted Allotment:	$3,392,465
Less Total Paid to Date:	$574,501
Adjusted ASF Balance:	$2,817,964

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.

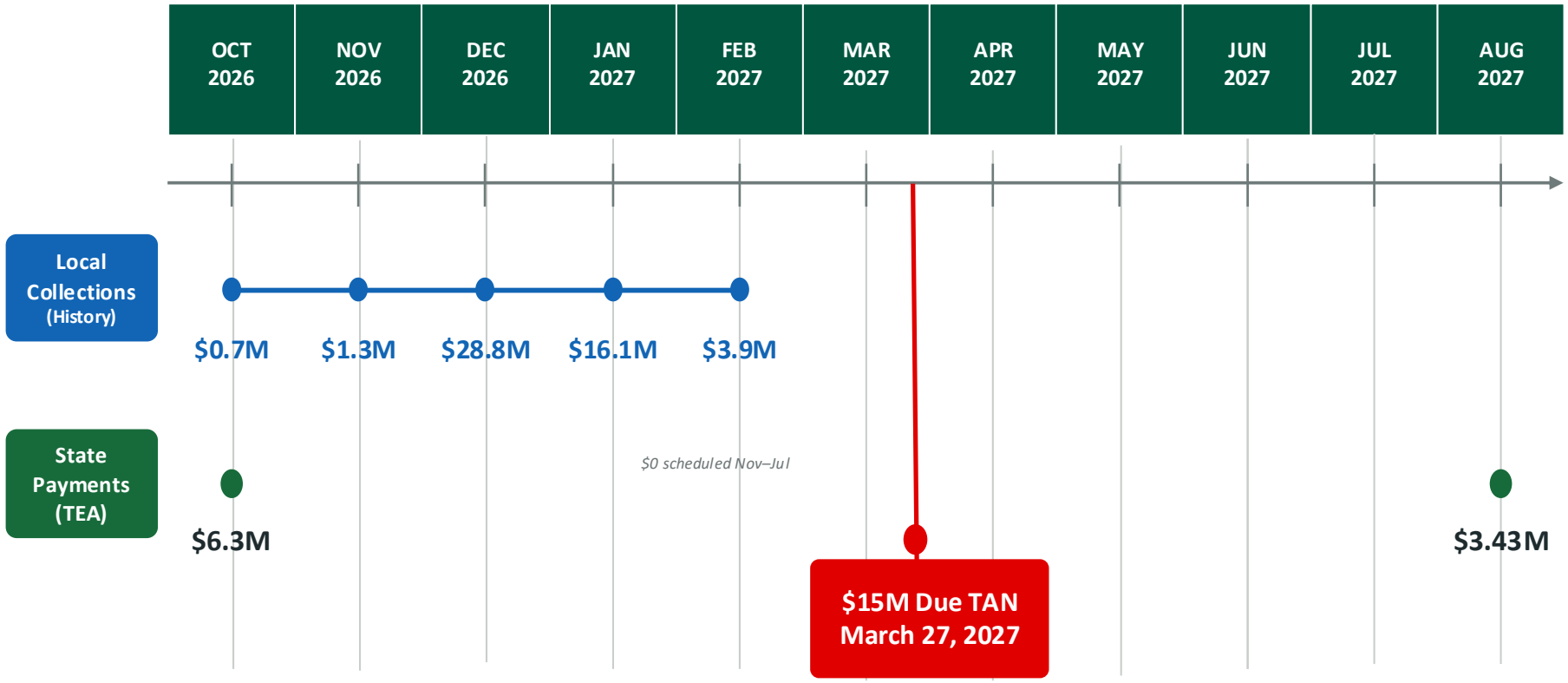
Recommendations

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



Overtime As Of 09.30.26

Totals by Fund	
Fund	**Amount Paid**
199	29,630.16
224	262.89
288	414.83
289	192.39
Grand Total	**30,500.27**

Sum of Pay Amount	Column Labels				
Row Labels	**July**	**August**	**September**	**(blank)**	**Grand Total**
Operations	476.22	139.07	13,649.10		14,264.39
DeSoto High School	767.24	997.46	2,416.76		4,181.46
Board of Trustees	958.09	993.35			1,951.44
Plant Services	1,094.41	558.77	184.54		1,837.72
Advanced Academics	421.14	434.11	200.51		1,055.76
Research & Design	922.48	67.76	41.63		1,031.87
Technology	504.08	360.62	23.27		887.97
McCowan Middle School	583.54	62.85	112.82		759.21
Frank D. Moates Elementary	128.88		380.13		509.01
Student Support Services		64.68	353.88		418.56
(blank)	414.22				414.22
Human Resources	400.75				400.75
Career Technology Education	318.75		48.79		367.54
West Middle School		66.66	286.69		353.35
Superintendent	303.59	19.87			323.46
Early College High School	242.76	69.73			312.49
Woodridge Elementary	141.96	133.84	0.41		276.21
Special Education	220.26	42.63			262.89
Katherine Johnson Tech Magnet	193.12		41.59		234.71
The Meadows Elementary	138.18		69.03		207.21
Amber Terrace E.C.L.C.	150.72	0.36	1.00		152.08
DeSoto Alternative Edu. Prog.	143.58				143.58
Cockrell Hill Elementary			125.86		125.86
State & Federal Programs		-	28.53		28.53
Grand Total	**8,523.97**	**4,011.76**	**17,964.54**		**30,500.27**

Extra Duty Pay As Of 09.30.26

By Fund

Fund	Amount Paid
198	2,370.66
199	2,274.87
211	52,530.36
263	15,186.28
287	13,638.08
288	12,426.27
461	1,756.42
499	6,975.49
Grand Total	**107,158.43**

By Description

Extra Duty Description	Amount Paid
2026-2027 Enrollment Fair Exempt	175.00
2026-2027 Enrollment Fair Nurse	240.00
2026-2027 Enrollment Fair PEIMS	596.08
AA- Summer School Acceleration	1,756.42
AT - Summer Bridge Program Aide	1,656.25
AT - Summer Bridge Program Teach	3,555.77
AT - Summer Enrollment NE	4,228.23
Athletics - Choc. Mint NE	625.00
Athletics - Rentals Exempt	210.00
Athletics- Trailer Transport NE	449.58
Band Trailer - Plant Services NE	990.29
DAEP - Family Outreach Exempt	175.00
Facility Rentals - Event Manager	105.00
Facility Rentals - Security	1,752.33
Facility Rentals -AV Tech Exempt	513.33
GEAR UP - Student Support Exempt	13,217.74
GEAR Up Enrichment	12,426.27
Next Gen GEAR UP - NE	420.34
SS26 - Bilingual Aide	2,592.33
SS26 - Bilingual Security	2,857.51
SS26 - Bilingual Teacher	9,736.44
T&L - SS26 STEM Exempt	6,975.49
TiTle 1 - SS 26 Nurse	3,034.62
Title 1 - SS 26 Professional	22,320.23
Title 1 - SS 26 Security	3,148.51
Title 1 - SS 26 Support Staff	13,400.67
Grand Total	**107,158.43**

Substitute Pay As Of 09.30.26

Fund	Amount Paid
199	64,241.05
Grand Total	**64,241.05**

Organizati	Amount Paid	Campus/Department
001	23,261.09	DeSoto High School
008	3,220.00	DAEP
042	3,150.00	DeSoto West MS
043	7,000.00	McCowan MS
106	3,120.00	Meadows ES
107	11,799.96	Cockrell Hill ES
109	3,360.00	Woodridge ES
112	6,860.00	Katherine Johnson
734	2,470.00	Communicaitons
Grand Total	**64,241.05**	

September 2026 - General Funds

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

	CURRENT YEAR 2026-2027			
	Adopted Budget	Actual Year To Date	% of Budget YTD	Remaining Balance
REVENUES:				
Local and Intermediate Sources	$ 37,221,639	$ (3,896)	0%	$ 37,225,535
State Program Revenues	23,086,000	14,118,913	61%	$ 8,967,087
Federal Program Revenues	600,000	80,161	13%	$ 519,839
Other Financing Sources	-	-		-
Total revenues	$ 60,907,639	$ 14,195,177	23%	$ 46,712,462
EXPENDITURE SUMMARY BY FUNCTION:				
11 - Instructional	25,492,400	6,262,915	25%	19,229,485
12 - Instructional Resources and Media Services	163,153	44,713	27%	118,440
13 - Curriculum and Instructional Staff Developmer	1,452,812	106,288	7%	1,346,524
21 - Instructional Leadership	2,766,956	507,107	18%	2,259,849
23 - School Leadership	3,653,252	832,211	23%	2,821,042
31 - Guidance, Counseling and Evaluation	1,331,690	319,357	24%	1,012,334
32 - Social Work Services	553	-	0%	553
33 - Health Services	670,779	173,710	26%	497,069
34 - Student (Pupil) Transportation	4,015,259	33,554	1%	3,981,705
35 - Food Services	-	-		-
36 - Cocurricular/Extra Curricular Activities	1,558,323	342,955	22%	1,215,368
41 - General Administration	4,142,060	714,212	17%	3,427,848
51 - Plant Maintenance and Facility Services	9,581,051	1,538,606	16%	8,042,445
52 - Security and Monitoring Services	1,246,740	172,043	14%	1,074,697
53 - Data Processing Services	2,140,336	505,164	24%	1,635,172
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 Prograr	20,000	-	0%	20,000
99 - Other intergovernmental Charges	-	-		-
Other Financing Uses	-	-		-
Total expenditures	$ 61,103,585	$ 11,934,600	20%	$ 49,168,985

September 2026 - Child Nutrition Funds

DESOTO INDEPENDENT SCHOOL DISTRICT

GENERAL FUND 240

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Month of September 30, 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	$ 356,314	9%	$ 3,815,270.14
Total Revenue	**$ 4,233,334**	**$ 356,314**	**9%**	**$ 3,877,020.14**
35 Child Nutrition	$ 4,671,283	$ 152,643	3%	$ 4,518,639.86
Total Expenditures	**$ 4,671,283**	**$ 152,643**	**3%**	**$ 4,518,639.86**

September 2026 - Debt Service Funds

DESOTO INDEPENDENT SCHOOL DISTRICT
GENERAL FUND 511
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Month of September 30, 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**

QUESTIONS?

THANK YOU