



DeSoto Independent School District

Monthly Financial Report
Month Ending **December 2023**



DeSoto Independent School District

General Fund

Revenue	Budgeted	July	August	September	October	November	December	Actual YTD	Percent
57XX - Local Revenue	\$ (42,753,165)	\$ (159,148.54)	\$ (71,912)	\$ (229,548)	\$ (521,352)	\$ (883,371)	\$ (18,080,367)	\$ (19,945,698)	46.65%
58XX - State Revenue	\$ (13,841,357)	\$ (223,513)	\$ -	\$ (5,256,485)	\$ (4,326,781)	\$ (2,553,632)	\$ (369,413)	\$ (12,729,824)	91.97%
59XX - Federal Revenue	\$ (2,711,000)	\$ (8,646)	\$ -	\$ -	\$ (65,918)	\$ (131,038)	\$ (113,284)	\$ (318,885)	11.76%
Total Revenue	\$ (59,305,522)	\$ (391,308)	\$ (71,912)	\$ (5,486,032)	\$ (4,914,052)	\$ (3,568,040)	\$ (18,563,064)	\$ (32,994,407)	55.63%
Expenditures									
11 Instruction	\$ 28,202,183.00	\$ 614,311	\$ 192,881	\$ 6,081,532	\$ 3,879,612	\$ 2,637,769	\$ 2,344,391	\$ 15,750,496	55.85%
12 Instruction, Resources & Media	\$ 173,508.00	\$ 3,689	\$ 2,071	\$ 43,110	\$ 25,028	\$ 20,258	\$ 16,617	\$ 110,773	63.84%
13 Curriculum Development	\$ 419,609.00	\$ 9,806	\$ 6,987	\$ 15,649	\$ 231,805	\$ 102,910	\$ (48,104)	\$ 319,054	76.04%
21 Instructional Leadership	\$ 2,053,936.00	\$ 183,837	\$ 9,807	\$ 563,734	\$ 28,395	\$ 157,993	\$ 266,798	\$ 1,210,562	58.94%
23 School Leadership	\$ 4,259,902.00	\$ 296,164	\$ 34,574	\$ 912,936	\$ 465,615	\$ 406,402	\$ 324,707	\$ 2,440,399	57.29%
31 Guidance & Counseling	\$ 1,742,629.00	\$ 60,173	\$ 11,538	\$ 373,598	\$ 171,798	\$ 173,782	\$ 115,295	\$ 906,184	52.00%
32 Social Work Services	\$ 71,341.00	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
33 Health Services	\$ 495,429.00	\$ 8,682	\$ 4,110	\$ 104,763	\$ 61,863	\$ 84,843	\$ 49,171	\$ 313,432	63.26%
34 Student Transportation	\$ 4,167,156.00	\$ 388,760	\$ 174	\$ 529,033	\$ 458,770	\$ 465,451	\$ 465,199	\$ 2,307,387	55.37%
35 Child Nutrition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
36 Extracurricular Activities	\$ 964,207.00	\$ 109,440	\$ 13,519	\$ 329,480	\$ 205,760	\$ 191,847	\$ 113,435	\$ 963,481	99.92%
41 General Administration	\$ 3,907,923.00	\$ 408,521	\$ 1,394,332	\$ 648,331	\$ 918,758	\$ 244,070	\$ 197,801	\$ 3,811,813	97.54%
51 Facilities Maintenance & Operations	\$ 6,186,505.00	\$ 680,330	\$ 131,694	\$ 1,204,615	\$ 152,459	\$ 255,293	\$ 1,119,502	\$ 3,543,893	57.28%
52 Security & Monitoring Services	\$ 832,933.00	\$ 18,747	\$ 28,387	\$ 185,600	\$ 270,708	\$ 110,984	\$ 87,309	\$ 701,735	84.25%
53 Data Processing Services	\$ 1,809,623.00	\$ 76,020	\$ 12,887	\$ 260,575	\$ 89,924	\$ 31,855	\$ 54,478	\$ 525,740	29.05%
61 Community Services	\$ 1,939.00	\$ -	\$ -	\$ -	\$ 168	\$ 145	\$ 1,597	\$ 1,910	98.52%
71 Debt Service	\$ 995,000.00	\$ -	\$ 554,702	\$ -	\$ -	\$ 433,355	\$ -	\$ 988,057	99.30%
81 Capital Outlay	\$ 288,399.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
93 Payments to Fiscal Agent/Shared Services	\$ 10,712.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
95 Payments to JJAEP	\$ 30,628.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	9.79%
99 Other Intergovernmental Charges	\$ 131,959.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 56,745,521	\$ 2,858,481	\$ 2,397,665	\$ 11,252,955	\$ 6,960,664	\$ 5,316,957	\$ 5,111,196	\$ 33,897,917	59.74%
Excess (Deficiency) of Rev Over(Under) Exp	\$ (2,560,001)								
Opening Fund Balance	\$ (8,262,224)								
Net Change in Fund Balance		\$ 2,467,173	\$ 2,325,753	\$ 5,766,923	\$ 2,046,612	\$ 1,748,917	\$ (13,451,868)	\$ 903,510	
Ending Fund Balance		\$ (5,795,051)	\$ (3,469,298)	\$ 2,297,624	\$ 4,344,237	\$ 6,093,154	\$ (7,358,714)	\$ (7,358,714)	



DeSoto Independent School District

Child Nutrition

Revenue	Budgeted	July	August	September	October	November	December	Actual YTD	Percent
57XX - Local Revenue	\$ (121,866)	\$ (42)	\$ (9)	\$ (5,739)	\$ (2,674)	\$ (23,384)	\$ (16,969)	\$ (48,817)	40.06%
58XX - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100.00%
59XX - Federal Revenue	\$ (3,804,209)	\$ -	\$ (7,333)	\$ (0)	\$ (767,660)	\$ (522,374)	\$ (93,461)	\$ (1,390,828)	36.56%
Total Revenue	\$ (3,926,075)	\$ (42)	\$ (7,342)	\$ (5,740)	\$ (770,334)	\$ (545,757)	\$ (110,430)	\$ (1,439,644)	36.67%
Expenditures									
35 Child Nutrition	\$ 3,926,075	\$ 11,807	\$ 19,811	\$ 262,332	\$ 61,686	\$ 527,113	\$ 708,873	\$ 1,591,622	40.54%
Total Expenditures	\$ 3,926,075	\$ 11,807	\$ 19,811	\$ 262,332	\$ 61,686	\$ 527,113	\$ 708,873	\$ 1,591,622	40.54%
Opening Fund Balance	\$ (2,815,840)								
Net Change in Fund Balance		\$ 11,765	\$ 12,469	\$ 256,592	\$ (708,648)	\$ (18,644)	\$ 598,443	\$ 151,978	
Ending Fund Balance		\$ (2,804,075)	\$ (2,791,606)	\$ (2,535,013.22)	\$ (3,243,661)	\$ (3,262,306)	\$ (2,663,862)	\$ (2,663,862)	



DeSoto Independent School District

Debt Services

Revenue	Budgeted	July	August	September	October	November	December	Actual YTD	Percent
57XX - Local Revenue	\$ (16,317,824)	\$ (100,745.00)	\$ (28,088.00)	\$ (90,070)	\$ (218,757)	\$ (363,623)	\$ (7,416,539)	\$ (8,217,821)	50.36%
58XX - State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,475,900)	\$ (2,475,900)	
Total Revenue	\$ (16,317,824)	\$ (100,745)	\$ (28,088)	\$ (90,070)	\$ (218,757)	\$ (363,623)	\$ (9,892,439)	\$ (10,693,721)	65.53%
Expenditures									
71 Debt Service	\$ 16,317,824	\$ -	\$ 13,107,040.63	\$ 0	\$ -	\$ -	\$ -	\$ 13,107,041	80.32%
Total Expenditures	\$ 16,317,824	\$ -	\$ 13,107,041	\$ 0	\$ -	\$ -	\$ -	\$ 13,107,041	80.32%
Opening Fund Balance	\$ (20,431,488)								
Net Change in Fund Balance	\$	\$ (100,745)	\$ 13,078,953	\$ (90,069)	\$ (218,757)	\$ (363,622.71)	\$ (9,892,439.36)	\$ 2,413,320	
Ending Fund Balance	\$	\$ (20,532,233)	\$ (7,453,280)	\$ (7,543,350)	\$ (7,762,106)	\$ (8,125,729)	\$ (18,018,168)	\$ (18,018,168)	