Financial Reporting

December 2025

Financial Update – General Operating

Revenue		Adopted Budget	Amended Budget		Actual as of October 31, 2025	Percent
57XX - Local Revenue	$	(34,517,640)	34,517,640	$	(582,011)	1.69%
58XX - State Revenue	$	(32,400,000)	32,400,000	$	(13,086,146)	40.39%
59XX - Federal Revenue	$	(1,250,000)	1,250,000	$	(39,688)	3.18%
Total Revenue	**$**	**(68,167,640)**	**$68,167,640**	**$**	**(13,707,846)**	**45.25%**
Expenditures						
11 Instruction	$	30,729,287.00	30,229,287	$	11,114,893	36.77%
12 Instruction, Resources & Media	$	271,349.00	271,349	$	125,951	46.42%
13 Curriculum Development	$	1,139,493.00	1,139,493	$	471,326	41.36%
21 Instructional Leaadership	$	2,553,957.00	3,053,957	$	1,390,657	45.54%
23 School Leadership	$	3,934,902.00	3,934,902	$	1,564,124	39.75%
31 Guidance & Counseling	$	1,229,417.00	1,229,417	$	542,648	44.14%
32 Social Work Services	$	74,342.00	74,342	$	13,729	18.47%
33 Health Services	$	514,590.00	514,590	$	289,722	56.30%
34 Student Transportation	$	3,615,000.00	3,615,000	$	247,934	6.86%
35 Child Nutrition						
36 Extracurricular Activities	$	1,827,738.00	1,827,738	$	674,415	36.90%
41 General Administration	$	3,713,759.00	3,713,759	$	2,192,642	59.04%
51 Facilities Maintenance & Operations	$	8,792,129.00	8,792,129	$	5,070,117	57.67%
52 Security & Monitoring Services	$	1,652,893.00	1,652,893	$	412,565	24.96%
53 Data Processing Services	$	2,393,123.00	2,393,123	$	992,318	41.47%
61 Community Services	$	107,990.00	107,990	$	22,195	20.55%
71 Debt Service	$	1,435,000.00	1,435,000	$	951,060	66.28%
91 Recapture	$	1,975,000.00	1,975,000	$	-	0.00%
93 Payments to Fiscal Agent/Shared Services	$	10,712.00	10,712	$	-	0.00%
95 Payments to JJAEP	$	25,000.00	25,000	$	-	0.00%
99 Other Intergovernmental Charges	$	171,959.00	171,959	$	-	0.00%
Total Expenditures	**$**	**66,167,640**	**66,167,640**	**$**	**26,076,296**	**39.41%**

DESOTO INDEPENDENT SCHOOL DISTRICT

Financial Update – Food Services

Revenue	Adopted Budget	Actual as of October 31, 2025	Percent
57XX - Local Revenue	$ (125,000)	$ (14,061)	11.25%
58XX - State	$ (3,975,000)	$ -	$ -
59XX - Federal Revenue		$ (888,505)	
Total Revenue	**$ (4,100,000)**	**$ (902,566)**	**11.25%**
Expenditures			
35 Child Nutrition	$ 4,300,000	$ 431,689	10.04%
Total Expenditures	**$ 4,300,000**	**$ 431,689**	**10.04%**

Financial Update – Debt Service

Revenue		Adopted Budget		Actual as of October 31, 2025	Percent
57XX - Local Reveue	$	21,950,000	$	(355,387)	1.62%
58XX - State Revenue	$	2,900,000	$	-	0.00%
Total Revenue	**$**	**24,850,000**	**$**	**(355,387)**	**1.62%**
Expenditures					
71 Debt Service	$	25,600,000	$	12,830,501	50.12%
Total Expenditures	**$**	**25,600,000**	**$**	**12,830,501**	**50.12%**

Athletics P&L – Fund 199 as of October 31, 2025

DeSoto High School

Sport	Budget	Expense	Balance
Baseball	$ 5,211.00	$ -	$ 5,211.00
Basketball - Boys	$ 5,100.00	$ 1,694.94	$ 3,405.06
Basketball - Girls	$ 5,100.00	$ 2,375.78	$ 2,724.22
Cross Country Track	$ 3,000.00	$ 1,044.90	$ 1,955.10
Football	$ 48,125.00	$ 32,810.33	$ 15,314.67
Golf - Boys/Girls	$ 2,200.00	$ 600.00	$ 1,600.00
Softball	$ 4,000.00	$ -	$ 4,000.00
Soccer - Boys	$ 5,000.00	$ 449.85	$ 4,550.15
Soccer - Girls	$ 5,000.00	$ -	$ 5,000.00
Tennis - Boys/Girls	$ 4,800.00	$ 236.60	$ 4,563.40
Track - Boys	$ 5,500.00	$ 4,249.73	$ 1,250.27
Track - Girls	$ 5,500.00	$ 490.00	$ 5,010.00
Trainer	$ 17,545.00	$ 10,523.26	$ 7,021.74
Volleyball	$ 9,460.00	$ 7,908.80	$ 1,551.20
Cheerleading	$ 4,000.00	$ 531.25	$ 3,468.75
Swimming	$ 2,500.00	$ 1,393.82	$ 1,106.18
Playoffs	$ 150,000.00	$ 65,644.34	$ 84,355.66

Note: $60,000 was transferred for game referee payments.

Athletics P&L – Fund 199 as of October 31, 2025

West MS - 042

Sport	Budget	Expense	Balance
Basketball - Boys	$ 2,000.00	$ 24.16	$ 1,975.84
Basketball - Girls	$ 2,000.00	$ 23.44	$ 1,976.56
Cross Country Track	$ 1,500.00	$ -	$ 1,500.00
Football	$ 10,000.00	$ 5,283.85	$ 4,716.15
Soccer - Boys & Girls	$ 2,000.00		$ 2,000.00
Tennis - Boys & Girls	$ 2,000.00	$ -	$ 2,000.00
Track - Boys	$ 2,000.00	$ -	$ 2,000.00
Track - Girls	$ 2,000.00	$ -	$ 2,000.00
Volleyball	$ 2,000.00	$ 248.60	$ 1,751.40
Cheerleading	$ 1,000.00	$ -	$ 1,000.00

McCowan MS - 043

Sport	Budget	Expense	Balance
Basketball - Boys	$ 2,000.00	$ -	$ 2,000.00
Basketball - Girls	$ 2,000.00	$ -	$ 2,000.00
Cross Country Track	$ 1,500.00	$ -	$ 1,500.00
Football	$ 10,000.00	$ 1,907.25	$ 8,092.75
Soccer - Boys & Girls	$ 2,000.00	$ -	$ 2,000.00
Tennis - Boys & Girls	$ 2,000.00	$ -	$ 2,000.00
Track - Boys	$ 2,000.00	$ -	$ 2,000.00
Track - Girls	$ 2,000.00	$ 490.00	$ 1,510.00
Volleyball	$ 2,000.00	$ 1,258.90	$ 741.10
Cheerleading	$ 1,000.00	$ -	$ 1,000.00

DESOTO INDEPENDENT SCHOOL DISTRICT

Athletics P&L – Fund 461 as of October 31, 2025

DeSoto High School

Sport	Budget	Expense	Balance
Baseball	$ 7,414.27	$ -	$ 7,414.27
Basketball - Boys	$ 873.65	$ -	$ 873.65
Basketball - Girls	$ 6,387.56	$ -	$ 6,387.56
Football	$ 34,853.81	$ 13,251.82	$ 21,601.99
Girls Football	$ 5,454.08		$ 5,454.08
Golf - Boys	$ 1,732.00	$ -	$ 1,732.00
Golf - Girls	$ 85.00	$ -	$ 85.00
Softball	$ 3,080.16	$ -	$ 3,080.16
Soccer - Boys	$ 2,089.43	$ -	$ 2,089.43
Soccer - Girls	$ 5,019.83	$ -	$ 5,019.83
Track - Boys	$ 21,854.90	$ 833.08	$ 21,021.82
Track - Girls	$ 23,840.73	$ -	$ 23,840.73
Volleyball	$ 10,745.00	$ 1,890.00	$ 8,855.00
Cheerleading	$ 20,365.99	$ 5,634.17	$ 14,731.82

Athletics P&L – Fund 461 as of October 31, 2025

West MS - 042		McCowan MS - 043	
Football		**Boys Athletics**	
Budget	$ 3,815.93	Budget	$ 8,436.00
Expense	$ 1,631.93	Expense	$ -
Balance	$ 2,184.00	Balance	$ 8,436.00
Volleyball		**Girls Athletics**	
Budget	$ 1,823.30	Budget	$ 1,588.20
Expense	$ -	Expense	$ 202.94
Balance	$ 1,823.30	Balance	$ 1,385.26
Cheerleading		**Dance Team**	
Budget	$ 1,080.57	Budget	$ 3,504.46
Expense	$ -	Expense	$ -
Balance	$ 1,080.57	Balance	$ 3,504.46
		Volleyball	
		Budget	$ 384.00
		Expense	$ -
		Balance	$ 384.00

DeSoto ISD Rental Income

Account Number	Account Name	Balance
198-00-5743-00-873-00-0-00	Revenue Facility Rental - Athletics	$ 11,579.00
198-00-5743-00-908-00-0-00	Revenue Facility Rental - Operations	$ 9,410.03

Questions?

Thank You

DESOTO INDEPENDENT SCHOOL DISTRICT