Decatur ISD
Supplementary Financial Statements (2025-2026)
September 14, 2025

The Administration has prepared four separate supplementary financial statements for the September 21, 2026 Board meeting.

These statements are what the books show as of September 14, 2026. They

(a) are unaudited
(b) may change due to audit adjustments at the function or object level.
(c) may change in revenue or expense recognition due to late revenue, late payables, or audit adjustments including estimates such as estimates that may be necessary for receivables, liabilities, or other income statement or balance sheet changes. Additional entries, such as Medicare Part D and other expenditures are not included at this time.

These schedules are estimates of where the ISD is as of this date. These show the Board what is on the books if a report was run without any adjustments as of this date.

These reports are in no way to be received as the final financial statements, but rather should be used as a guide to estimate, at a very high level, what is currently showing on the books.

There are four schedules presented:

(A)	General Fund (by Function):	Original and Estimated Final
(B)	General Fund (by Object):	Original and Estimated Final
(C)	Food Service Fund (by Object):	Original and Estimated Final
(D)	Special Programs Carryover Funds:	Career and Technology

Summary Notes About the Schedules

(A) The District received approximately $546,000 more than the original budgeted amount.

(B) The current unadjusted net change is a difference of (1,283,551) whereas the original budgeted difference was (1,508,737).

(C) Had the District not paid for buses in this budget, the estimated difference between revenue and expenditures would have been $449,600 less, or ($833,951).

(D) All billings to the ISD are not yet in. An amount of $100,000 of potential billings and internal adjustments has been included.

(E) The primary savings in 6300 supplies balance in the general fund was fuel and the primary expenditure in capital 6600's was the payment of 4 buses purchased in 2024-2025 but received and paid for in 2026-2027.

(F) The cafeteria fund has an estimated loss of $366,890 as opposed to the prior year loss of $452,910. The food service fund is estimated to have an 8/31/2026 estimated fund balance of $277,837 whereas the estimated adopted food service budget is a deficit of $366,890. If the increase in food service revenue dose not `` materially change collections, the District may have to make a transfer from the General Fund to the Food Service Fund during the 2026-2027 school year.

(G) The use of fund balance in 2024-2025 was $1,996,603. The use of fund balance in 2025-2026 is estimated to be $1,283,577 representing an approximate 35% decrease.

(H) The District appears to have spent, or will spend, all of the required career and technology allocation.

However, as the attached schedule "Estimated Spending Required for Career and Technology" shows, there appear to be carryover amounts from 2022-2023, 2023-2024, and 2024-2025. Those combined amounts need to be rebudgeted into the 2026-2027 budget.

It is very possible that TEA could request those funds back if they are not spent.

The approximate amount that needs to be added to the General Fund budget for 2026-2027 is $301,860. However, that amount may change slightly once the first payroll is completed when the estimate annual cost of Career and Technology staff salaries may be estimated.

Considering the general fund fund's balance, the CTE carryover, while not reducing total fund balance, does indirectly commit the carryover amount to be reserved for career and technology spending.

Decatur ISD
2025-2026 Estimated Ending Actual at by Function at 8/31/2026 (GENERAL FUND)
September 14, 2026

	Original Budget	Final Estimated Actual	Difference
REVENUE, TRANSFERS, AND OTHER RESOURCES			
SOF State and Local Revenue			
Tax Collections	25,648,168	25,278,381	(369,787)
State Revenue-Regular	12,647,796	13,169,104	521,308
Total of SOF State and Local Revenue	38,295,964	38,447,485	151,521
Variable Local Revenue			
Delinquent Penalty and Fees	300,000	317,882	17,882
Tuition and Fees	12,000	-	(12,000)
Investment Earnings	700,000	806,195	106,195
Rent	20,000	37,178	17,178
Gifts and Bequests	-	107,928	107,928
Insurance Recoveries	-	6,489	6,489
Other Local Revenues	100,000	47,294	(52,706)
Event Receipts / Local Food Serv Rev	105,000	127,045	22,045
Miscellaneous Local Revenue	-	34,148	34,148
Total Variable Local Revenue	1,237,000	1,484,159	247,159
Variable State Revenue			
TEA Misc. Program Revenue	-	-	-
TRS On-Behalf Matching Payments	1,875,564	1,982,647	107,083
Total Variable State Revenue	1,875,564	1,982,647	107,083
Variable Federal Revenue			
Fed Rev From TEA	-	-	-
Medicaid Claims	60,000	68,159	8,159
Fed Rev From Other Agencies	-	57,496	57,496
Impact Aid	25,000	-	(25,000)
Total Variable Federal Revenue	85,000	125,655	40,655
Transfers and Other Revenues Sources			
Transfer In from Other Funds	-	-	-
Other Financing Sources	-	-	-
Total Transfers & Other Sources	-	-	-
Total Revenues, Transfers & Other Resources	41,493,528	42,039,946	546,418
EXPENDITURES, TRANSFERS OUT, & OTHER USES			
Expenditures			
Total Function 11-Instruction	24,484,907	24,519,526	(34,619)
Total Function 12-Library	606,530	524,143	82,387
Total Function 13-Cirrculum Development	589,053	528,744	60,309
Total Function 21-Instructional Leadership	362,377	381,057	(18,680)
Total Function 23-Principals	2,240,546	2,313,297	(72,751)
Total Function 31-Counseling	1,052,412	1,020,999	31,413
Total Function 33-Health Services	413,222	395,751	17,471
Total Function 34-Transportation	1,377,645	1,871,615	(493,970)
Total Function 35-Food Service	63,000	55,173	7,827
Total Function 36-Extra-curricular Activities	1,622,634	1,715,155	(92,521)
Total Function 41-Administration	1,600,213	1,739,927	(139,714)
Total Function 51-Maintenance	6,563,734	6,099,663	464,071
Total Function 52-Security	559,668	564,366	(4,698)
Total Function 53-Data Processing	485,547	522,122	(36,575)
Total Function 61-Community Service	1,800	1,783	17
Total Function 71-Debt Service	390,352	390,352	1
Total Function 81-Facilities	-	-	-
Total Function 91-Recapture	-	-	-
Total Function 93-Special Educaton SSA	-	-	-
Total Function 99-Appraisal Costs	588,625	579,826	8,799
Total Expenditures	43,002,265	43,223,497	(221,232)
Remaining Expenses	-	-	-
Estimated Expenses and Audit Adjustments	-	100,000	(100,000)
	-	100,000	(100,000)
Total Expenditures and Transfers	43,002,265	43,323,497	(321,232)
EXCESS OF REV / REC LESS EXP./ OTHER USES*	(1,508,737)	(1,283,551)	225,186
**Loss w/o buses:*		*(833,951)*	

DISD Fund Balance Estimations (General Fund)

	2024-2025	2025-2026	2026-2027
Beginning Fund Balance	10,182,952	8,186,349	6,902,798
Annual Loss (Audit [Budget for 2026-2027])	(1,996,603)	(1,283,551)	(1,535,338)
Ending Fund Balance	8,186,349	6,902,798	5,367,460

Unaudited

Decatur ISD
2025-2026 Estimated Ending Actual at 8/31/2026 by Object (GENERAL FUND)
September 14, 2026

	Original Budget	Final Estimated Actual	Difference
REVENUE, TRANSFERS, AND OTHER RESOURCES			
SOF State and Local Revenue			
Tax Collections	25,648,168	25,278,381	(369,787)
State Revenue-Regular	12,647,796	13,169,104	521,308
Total of SOF State and Local Revenue	38,295,964	38,447,485	151,521
Variable Local Revenue			
5719 Delinquent Penalty and Fees	300,000	317,882	17,882
5739 Tuition and Fees	12,000	-	(12,000)
5742 Investment Earnings	700,000	806,195	106,195
5743 Rent	20,000	37,178	17,178
5744 Gifts and Bequests	-	107,928	107,928
5745 Insurance Recoveries	-	6,489	6,489
5749 Other Local Revenues	100,000	47,294	(52,706)
5752 Event Receipts	105,000	127,045	22,045
5769 Miscellaneous Local Revenue	-	34,148	34,148
Total Variable Local Revenue	1,237,000	1,484,159	247,159
Variable State Revenue			
5829 TEA Misc. Program Revenue	-	-	-
5831 TRS On-Behalf Matching Payments	1,875,564	1,982,647	107,083
Total Variable State Revenue	1,875,564	1,982,647	107,083
Variable Federal Revenue			
5929 Fed Rev From TEA	-	-	-
5931 Medicaid Claims	60,000	68,159	8,159
5941 Other Federal	25,000	57,469	32,469
Total Variable Federal Revenue	85,000	125,628	40,628
Transfers and Other Revenues Sources			
Transfer In from Other Funds	-	-	-
Other Financing Sources	-	-	-
Total Transfers & Other Sources	-	-	-
Total Revenues, Transfers & Other Resources	41,493,528	42,039,919	546,391
EXPENDITURES, TRANSFERS OUT, & OTHER USES			
Expenditures			
Expenditures			
6100 Salary & Benefits	33,807,262	33,865,864	(58,602)
6200 Expenditures	4,545,355	4,579,640	(34,285)
6300 Supplies	2,624,793	2,326,039	298,754
6400 Travel/Other Operating (+coop transfer)	1,569,503	1,576,937	(7,434)
6500 Debt Service	390,352	390,352	-
6600 Capital Improvements/Equipment	65,000	484,664	(419,664)
Total Expenditures	43,002,265	43,223,496	(221,231)
Remaining Expenses			
Estimated Expenses and Audit Adjustments	-	100,000	(100,000)
Total Expenditures and Transfers	43,002,265	43,323,496	(321,231)
EXCESS OF REV / REC LESS EXP./ OTHER USES	(1,508,737)	(1,283,577)	225,160

DISD Fund Balance Estimations (General Fund)

	2024-2025	2025-2026	2026-2027
Beginning Fund Balance	10,182,952	8,186,349	6,902,772
Annual Loss	(1,996,603)	(1,283,577)	(1,535,338)
Ending Fund Balance	8,186,349	6,902,772	5,367,434

Unaudited

Decatur ISD
2025-2026 Estimated Ending Actual at 8/31/2026 (Food Service Fund)
September 14, 2026

	Original Budget	Final Estimated Actual	Difference
REVENUE, TRANSFERS, AND OTHER RESOURCES			
SOF State and Local Revenue			
Tax Collections	-	-	-
State Revenue-Regular	-	-	-
Total of SOF State and Local Revenue	-	-	-
Variable Local Revenue			
5719 Delinquent Penalty and Fees	-	-	-
5739 Tuition and Fees	775,000	601,300	(173,700)
5742 Investment Earnings	-	-	-
5743 Rent	-	-	-
5744 Gifts and Bequests	-	-	-
5745 Insurance Recoveries	-	-	-
5749 Other Local Revenues	-	-	-
5752 Event Receipts	-	-	-
5769 Miscellaneous Local Revenue	-	-	-
Total Variable Local Revenue	775,000	601,300	(173,700)
Variable State Revenue			
5829 TEA Misc. Program Revenue	10,000	8,211	(1,789)
5831 TRS On-Behalf Matching Payments	-	-	-
Total Variable State Revenue	10,000	8,211	(1,789)
Variable Federal Revenue			
5929 Fed Rev From TEA	1,213,000	970,496	(242,504)
5931 Medicaid Claims	-	-	-
5941 Other Federal	-	-	-
Total Variable Federal Revenue	1,213,000	970,496	(242,504)
Transfers and Other Revenues Sources			
Transfer In from Other Funds	-	-	-
Other Financing Sources	-	-	-
Total Transfers & Other Sources	-	-	-
Total Revenues, Transfers & Other Resources	1,998,000	1,580,007	(417,993)
EXPENDITURES, TRANSFERS OUT, & OTHER USES			
Expenditures			
Expenditures			
6100 Salary & Benefits	1,138,573	1,111,971	26,602
6200 Expenditures	32,000	45,154	(13,154)
6300 Supplies	1,179,000	785,249	393,751
6400 Travel/Other Operating (+coop transfer)	10,000	2,741	7,259
6500 Debt Service	-	-	-
6600 Capital Improvements/Equipment	40,000	1,782	38,218
Total Expenditures	2,399,573	1,946,897	452,676
Remaining Expenses			
Estimated Expenses and Audit Adjustments	-	-	-
Total Expenditures and Transfers	2,399,573	1,946,897	452,676
EXCESS OF REV / REC LESS EXP./ OTHER USES	(401,573)	(366,890)	34,683

DISD Fund Balance Estimations (Food Service)

	2024-2025	2025-2026	2026-2027
Beginning Fund Balance	1,097,637	644,727	277,837
Annual Loss	(452,910)	(366,890)	(295,415)
Ending Fund Balance	644,727	277,837	(17,578)

Unaudited

Decatur ISD
Estimated Spending Required for Career and Technology
as of September 14, 2026

TEA Summary of Finances Run		*46737*	*46841*	*46845*	*46849*	*47219*	*DISD Budget*
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
CTE Allocation	A	2,323,604	2,915,538	2,957,191	3,877,225	4,179,146	4,177,312
% Required to Spend		0.55	0.55	0.55	0.55	0.55	0.55
Dollar Spending Threshold	B =[A] x 0.55	1,277,982	1,603,546	1,626,455	2,132,474	2,298,530	2,297,522
Actual (budgeted for 26-27)	C	1,341,555	1,438,822	1,567,228	1,912,177	2,258,173	2,316,694
Estimated to Spend						50,000	50,000
Final Estimated		1,341,555	1,438,822	1,567,228	1,912,177	2,308,173	2,366,694
Annual Carryover	D =[C- B]	(63,573)	164,724	59,227	220,297	(9,643)	(69,172)
Accrued Carryover *(The new "Annual Carryover" plus the prior years "Accrued Carryover")*		(63,573)	101,151	160,378	380,675	371,032	301,860

Unaudited