

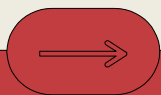
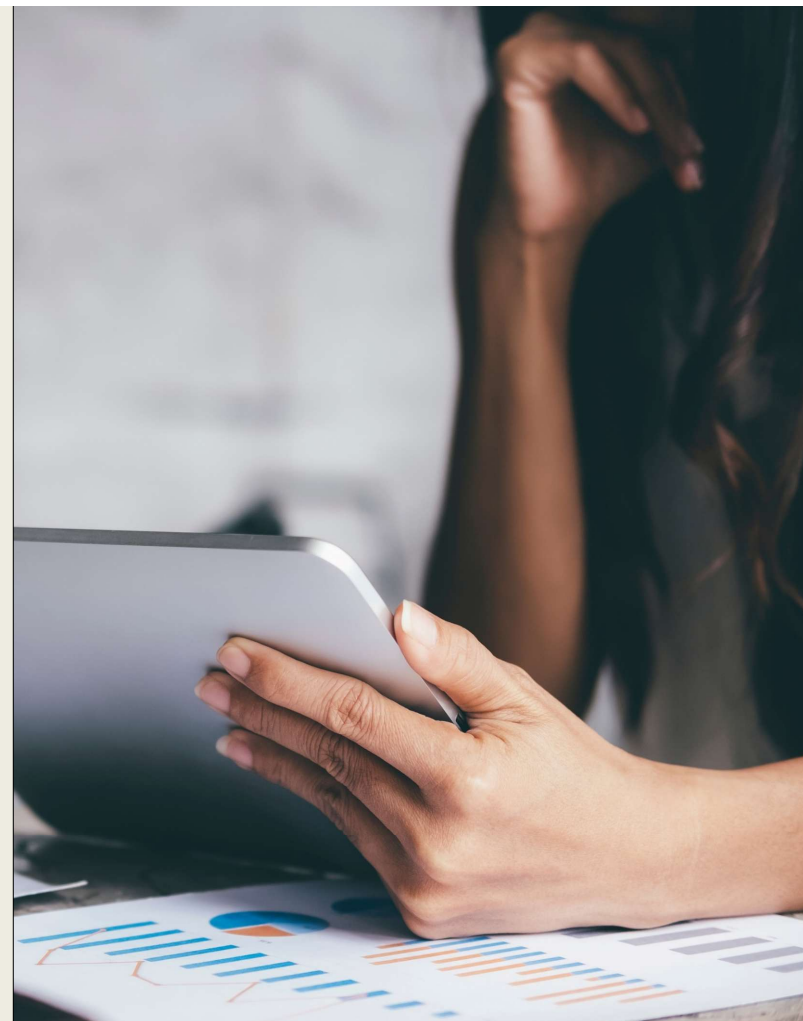
H Financial Highlights

HUFFMAN
INDEPENDENT SCHOOL DISTRICT

(Unaudited Interim Financial Report)

One
Minute
Report –
Click
Below

As of August 31, 2026



Posted on Our Website

Finance / Monthly Finance Reports (www.huffmanisd.net)

Linked from State Comptroller's website

<http://www.texas Transparency.org/local/schools.php>



INTERIM FINANCIAL REPORT (unaudited) CFO MONTHLY REPORT MESSAGE As of August 31, 2026

The **ESTIMATED** General Fund balance at 08/31/2026 is **\$809,192** after current appropriations.

As year end adjustments are completed, a budget amendment will be submitted to the board for items assigned, restricted and committed that will roll forward into FY 2027.

Description	Unaudited 7/1/26	Appropriated YTD	General Fund	Debt Service Fund	Food Service Fund	Construction Fund	Estimated Balance at EOM 8/31/26
Non Spendable	\$ -						\$ -
Restricted	\$ 44,546,062	\$ -		\$ 782,247	\$ 646,267	\$ 39,414,331	\$ 40,842,845
Committed	\$ -	\$ -	\$ -				\$ -
Assigned	\$ -	\$ -	\$ -				\$ -
Unassigned	\$ 7,526,641		\$ 7,526,641				\$ -
Excess (Deficiency) of Current revenues and other resources			-6,717,449				
Loan Proceeds - Operating Capital			0				
Net Fund Balance as of August 31 2026			\$ 809,192				
Adjusted General Fund Balance at August 31 2026			\$ 809,192				\$ 809,192
Total Fund Balance at August 31 2026			\$ 809,192	\$ 782,247	\$ 646,267	\$ 39,414,331	\$ 41,652,037

This excess represents the cash received YTD resulting from the difference in INFLOWS and OUTFLOWS.



INTERIM FINANCIAL REPORT (unaudited)

CFO MONTHLY REPORT MESSAGE

As of August 31, 2026

Huffman Independent School District			
Year to Date Report of Revenue and Expenditures			
General Fund			
As of August 31, 2026			
Percentage of Year Complete - 17%			
Beginning Fund Balance	\$	7,526,641	Estimated Ending 6/30/26
YTD Revenues (Inflows)		1,468,734	
YTD Expenditures Less (Outflows)		8,186,183	
Net Change Excess/(Deficit)		(6,717,449)	
Ending Fund Balance	\$	809,192	6
Loan Proceeds		-	
Adjusted Fund Balance	\$	809,192	6
Note: 2 months activity for July and August 2026			
Projected State Aid Payment for Sept 25th, 2026			

Year to Date Report of Revenue and Expenditures			
Food Services Fund			
As of August 31, 2026			
Percentage of Year Complete - 17%			
Beginning Fund Balance	\$	674,889	Estimated Ending 6/30/26
YTD Revenues (Inflows)		196,704	
YTD Expenditures Less (Outflows)		225,326	
Net Change Excess/(Deficit)		(28,622)	
Ending Fund Balance	\$	646,267	
Note: 2 months activity for July and August 2026			

Huffman Independent School District			
Year to Date Report of Revenue and Expenditures			
Debt Service Fund			
As of August 31, 2026			
Percentage of Year Complete - 17%			
Beginning Fund Balance	\$	3,778,284	Estimated Ending 6/30/26
YTD Revenues (Inflows)		82,559	
YTD Expenditures Less (Outflows)		3,078,596	
Net Change Excess/(Deficit)		(2,996,037)	
Ending Fund Balance	\$	782,247	
Note: 2 months activity for July and August 2026			

HIGHLIGHTS OF BUDGET AMENDMENT REPORT

September 28, 2026 Board Meeting

(unaudited)

Amendments for September

General Fund	Changes to Revenues	Changes to Appropriations	Changes Impacting F Bal	Total Net Change
Previous amendment	\$ 45,467,668	\$ 45,517,897		\$ 50,229
Budget Amendment Sept # 3 for 3 FTEs teachers	258,224	258,224		-
	\$ 45,725,892	\$ 45,776,121		
Note: 1) Amendments are require by TEA if there is a change in the function code. 2) Other instances could be if there are increases or decreases in the level of revenue or appropriations, and those that impact fund balance				

INTERIM FINANCIAL REPORT (unaudited)

As of August 31, 2026

Financial Ratios

● Level One - **Indicator of Financial Strength**

● Level Two - **Indicator of Efficient Leverage**

INTERIM FINANCIAL REPORT (unaudited)
As of August 31, 2026
Indicators of Financial Strength

Percent of Fund Balance to G/F
Expenditures Ratio

What is the percent of rainy-day fund balance?
(*) Unadjusted

Unassigned Fund Balance **\$ 809,192**

Total G/F Expenditures **\$ 8,185,183**

Goal : > 30% of G/F Exp.
Benchmark: 10% to 29%
Danger: Under 10%

Includes Loan proceeds

.9% FY27

Working Capital Ratio

What is the cash flow availability for the
organization?

Total Current Assets
Less Total Current Liabilities
\$809,192

Goal : >\$15,000,000
Benchmark : \$10M to \$15M
Danger : Under < \$10M

\$809K FY27

INTERIM FINANCIAL REPORT (unaudited)
As of August 31, 2026
Indicators of Efficient Leverage Reserves

Unassigned Fund Balance Ratio
How much is available in reserves?

Unassigned Fund Balance	\$809,912
Total Fund Balance	\$809,912

Goal: <75%
Benchmark: 50% to 75%
Danger: <50%

100% FY27

Debt to Income Ratio
What is the ability of HISD to cover
its debt payments?

Annual Principal and Interest Payments on	
Long Term Debt:	\$9,406,993
D/S Revenue	\$9,394,303

Goal: 100% of annual revenue
Benchmark: 90% to 95%
Danger: Less than 90%

99% FY27

INTERIM FINANCIAL REPORT (unaudited)

GENERAL, SPECIAL REVENUE, DEBT SERVICE FUNDS, CAPITAL PROJECTS, REVENUES (INFLOWS)

Budget to Actual for period ending August 31,2026

Fund	Budget	Received	%
General Fund (199)	\$41,758,482	\$ 1,468,734	4%
AUG is the end of the 2nd month or approximately 16% of the fiscal			
Special Revenue Funds	4,823,524	450,528	9%
Most grant periods differ from the fiscal year.			
Child Nutrition Fund (240)	2,523,189	196,704	8%
Debt Service Fund (599)	9,394,303	82,558	1%
(1) This fund has activity in February and August.			
Capital Projects Fund (697)	91,835,000	91,835,000	100%
Trust and Agency Fund (461)	-	144,177	0%

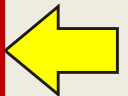


INTERIM FINANCIAL REPORT (unaudited)

GENERAL, SPECIAL REVENUE, DEBT SERVICE FUNDS, CAPITAL PROJECTS, Expenditures (OUTFLOWS)

Budget to Actual for period ending August 31, 2026

Fund	Amended Budget	Spent	%
General Fund (199)	\$45,517,898	8,186,183	18%
Encumbrances of \$2,610,178		-	
AUG is the end of the 2nd month or approximately 16% of the fiscal year.			
Special Revenue Funds	4,822,672	702,497	15%
Most grant periods differ from the fiscal year.			
Encumbrances of \$620,531			
Child Nutrition Fund (240)	2,489,699	225,326	9%
Encumbrances of \$489,382			
Debt Service Fund (599)	9,406,993	3,078,596	33%
(1) This fund has activity in February and August.			
Encumbrance \$6,328,397)			
Capital Projects Fund (697)	91,835,000	52,420,669	57%
Trust and Agency Fund (461)	-	124,353	0%
Education Foundation (498)	-	-	0%
Total as of the end of the month	\$ 154,072,262	\$ 64,737,624	42%



INTERIM FINANCIAL REPORT (unaudited)
Debt Service Payment for FY 2027
Fiscal Year-To-Date as of August 31,2026

	2026-27 Payments			
	<u>Principal</u>	<u>Interest</u>	<u>~Fees</u>	<u>Total</u>
Series 2013 Refunding Bond	200,000.00	18,350.00	1,750.00	220,100.00
Series 2014 Refunding Bond	460,000.00	180,687.50	1,750.00	642,437.50
Series 2015 Refunding Bond	295,000.00	147,581.26	1,450.00	444,031.26
Series 2016 Bond	410,000.00	165,000.00	1,400.00	576,400.00
Series 2017A Bond	625,000.00	784,518.76	1,400.00	1,410,918.76
Series 2018 Bond	400,000.00	279,855.00	1,400.00	681,255.00
Series 2019 Refunding Bond	840,000.00	242,900.00	1,400.00	1,084,300.00
Series 2024 Bond	-	1,983,987.50	3,500.00	1,987,487.50
Series 2025 Bond	-	2,353,312.50	4,500.00	2,357,812.50
Continuing Disclosures - SEC 15c2-12	-	-	2,000.00	2,000.00
Transparency Report - HB1378	-	-	250.00	250.00
Total Debt Service Requirement	3,230,000.00	6,156,192.52	20,800.00	9,406,992.52

INTERIM FINANCIAL REPORT (unaudited)

TAX COLLECTIONS ANALYSIS

Fiscal Year-To-Date as of August 31, 2026

		PROPOSED ADOPTED TAX RATE
Proposed Collections Tax Year 2026		\$ 1.0637
Certified Value per HCAD		\$ 2,130,148,368
Values under Protest		0
Rate per taxable \$100		21,301,484
X rate		\$ 1.0637
X Estimated Collection Rate		100.00%
Delinquent Collections		\$ 700,000
Penalty And Interest		\$ 350,000
Tax Rates		
General Fund (199)	0.6766	\$ 14,412,584
Debt Service Fund (599)	0.3871	\$ 8,245,804
Total Tax levy		\$ 22,658,388
	@.6466	13,773,539

\$2.1 B

See Tax Calculator at:
[VATRE 2026 - Huffman Independent School District](#)

INTERIM FINANCIAL REPORT (unaudited) TAX COLLECTIONS

Fiscal Year-To-Date as of August 31, 2026

(2 month / 12 months)

TAX YEAR 2026 COLLECTION SUMMARY					
DESCRIPTION	BUDGET	CURRENT MONTH	Y-T-D	BALANCE (OVER)/UNDER	Y-T-D % OF BUDGET
GENERAL FUND REVENUES: 199					
Current Tax 5711	\$ 11,978,831	\$ -	\$ -	\$ 11,978,831	0.0%
Delinquent Tax 5712	\$ 500,000	\$ 100,507	\$ 100,507	\$ 399,493	20.1%
Penalty & Interest 5719	\$ 250,000	\$ 24,665	\$ 24,665	\$ 225,335	9.9%
Subtotal Revenues:	\$ 12,728,831	\$ 125,172	\$ 125,172	\$ 12,603,659	1.0%
DEBT SERVICE REVENUES: 599					
Current Tax 5711	\$ 8,013,783		\$ -	\$ 8,013,783	0.0%
Delinquent Tax 5712	\$ 200,000	\$ 52,954	\$ 52,954	\$ 147,046	26.5%
Penalty & Interest 5719	\$ 100,000	\$ 12,881	\$ 12,881	\$ 87,119	12.9%
Subtotal Revenues:	\$ 8,313,783	\$ 65,835	\$ 65,835	\$ 8,247,948	0.8%
TOTAL TAX REVENUES:					
Current Tax 5711	\$ 19,992,614	\$ -	\$ -	\$ 19,992,614	0.0%
Delinquent Tax 5712	\$ 700,000	\$ 153,461	\$ 153,461	\$ 546,539	21.9%
Penalty & Interest 5719	\$ 350,000	\$ 37,546	\$ 37,546	\$ 312,454	10.7%
TOTAL TAX Revenues:	\$ 21,042,614	\$ 191,007	\$ 191,007	\$ 20,851,607	0.9%
DESCRIPTION	BUDGET	CURRENT MONTH	Y-T-D	BALANCE (OVER)/UNDER	Y-T-D % OF BUDGET
EXPENDITURES:	\$ -	\$ -	\$ -	\$ -	0
LESS: HCAD Fees	\$ -	\$ -	\$ -	\$ -	0
LESS: GCCISD TO	\$ 218,500	\$ -	\$ 37,750	\$ 180,750	0
Subtotal Expenditures:	\$ 218,500	\$ -	\$ -	\$ -	0
Net Tax Collections:	\$ 20,824,114	\$ 191,007	\$ 191,007	\$ 20,851,607	0.9%

INTERIM FINANCIAL REPORT (unaudited) TAX COLLECTIONS

Fiscal Year-To-Date as of August 31,2026

(2 month / 12 months)

Huffman ISD - AUGUST 2026 Tax Collection Report

COLLECTION DETAIL	MONTH ENDED 08/31/2026	YEAR-TO-DATE FY 2026-2027
Taxes - Current Year	\$ -	
Taxes - Prior Year	\$ 154,471	\$ 307,931
Total Levy Taxes Paid	\$ 154,471	\$ 307,931
COLLECTION PERCENTAGE		
Comparison:		
Current Year 2026 Tax Roll	0.00%	
Last Year's 2025 Tax Roll Same Period	0.00%	
ACCOUNTING FUND DETAIL		
Tax Collected Maintenance & Operations	\$ 101,978	\$ 202,485
Tax Collected Debt Fund	\$ 52,493	\$ 105,447
Total Levy Collected	\$ 154,471	\$ 307,931
ADJUSTED TAX ROLL LEVY BALANCE		
Current 2026 Tax Roll Remaining Levy 08/01/2026	\$ -	
Current Supplemental/Corrections	\$ -	
Collections Current Tax	\$ -	
Total Remaining 2026 Roll Levy 08/31/2026	\$ -	
Delinquent Levy Remaining 08/01/2026	\$ 2,003,352	
Delinquent Supplemental/Corrections	\$ (22,826)	
Collections Delinquent Tax	\$ (154,471)	
Total Remaining Delinquent Levy 08/31/2026	\$ 1,826,056	
CERTIFIED REMAINING TAX LEVY		
	\$ 1,826,056	
OTHER REVENUE		
General Fund Penalty & Interest	\$ 29,358	\$ 54,023
Debt Fund Penalty & Interest	\$ 14,295	\$ 27,176
Total Collections	\$ 43,653	\$ 81,199

YEAR	(5) NET START BALANCE	(6) NET MTD ADJ	(7) NET YTD ADJ	(8) NET MTD PAID	(9) NET YTD PAID	(10) CALC BALANCE AS OF 08/31/2026	(11) REFUNDS DUE	(12) COL %
2006	15,134.45	0.00	0.00	0.00	0.00	15,134.45	0.00	0.00
2007	6,693.81	0.00	0.00	0.00	0.00	6,693.81	0.00	0.00
2008	11,231.24	0.00	0.00	0.00	0.00	11,231.24	0.00	0.00
2009	12,907.47	0.00	0.00	0.00	0.00	12,907.47	0.00	0.00
2010	17,819.63	0.00	0.00	0.00	0.00	17,819.63	0.00	0.00
2011	15,377.04	0.00	0.00	0.00	0.00	15,377.04	0.00	0.00
2012	13,433.85	0.00	0.00	105.25	105.25	13,328.60	0.00	0.78
2013	15,422.37	0.00	0.00	113.77	113.77	15,308.60	0.00	0.73
2014	16,498.67	0.00	0.00	135.34	135.34	16,363.33	0.00	0.82
2015	16,405.20	0.00	0.00	135.34	135.34	16,269.86	0.00	0.82
2016	22,177.36	0.00	0.00	135.34	135.34	22,042.02	0.00	0.61
2017	31,666.01	0.00	0.00	135.34	135.34	31,530.67	0.00	0.42
2018	31,778.21	0.00	0.00	139.12	139.12	31,639.09	0.00	0.43
2019	51,010.38	0.00	0.00	190.85	318.04	50,692.34	(0.38)	0.62
2020	57,466.82	0.00	0.00	391.04	391.04	57,075.78	(4.26)	0.68
2021	80,678.10	0.00	2,558.85	3,239.51	2,744.94	80,492.01	0.00	3.29
2022	125,677.33	0.00	2,371.55	4,836.71	6,584.13	121,464.75	0.00	5.14
2023	135,304.97	0.00	4,193.50	202.85	4,349.31	135,149.16	0.00	3.11
2024	323,574.37	(1,238.40)	(16,882.87)	3,616.33	18,310.24	288,381.26	(8,026.57)	5.97
2025	1,191,481.67	(21,587.04)	(49,992.13)	141,093.85	274,334.24	867,155.30	(19,177.63)	24.03
TOTAL	2,191,738.95	(22,826.50)	(57,751.10)	154,470.64	307,931.44	1,826,056.41	(27,208.84)	

I, Jennifer Alaniz, Tax Assessor Collector for Huffman I.S.D. hereby certify the above listed Tax Collections Report is a correct reflection of the ad valorem tax records for August 2026


 Jennifer Alaniz
 Tax Assessor-Collector, RTA

September 1, 2026
 Date



Note: 2026 Statements have not been included yet.

INTERIM FINANCIAL REPORT (unaudited)
DISBURSEMENT – ALL FUNDS
August 31,2026

DESCRIPTION	DISBURSEMENTS	AMOUNT
All Funds	647	\$4,608,166
P Card	75 Transactions	\$12,955
Bank ACH transfers	36	\$8,090,704

Notes:

(A)All Purchase Orders and Payment Authorizations are reviewed before disbursement.

(B)All Procurement Card charges are reviewed by cardusers, supervisor, and business office staff each month.

Capital Projects Update

August 31, 2026

HIGHLIGHTS OF CONSTRUCTION FUND REPORT (unaudited)

Huffman Independent School District Capital Projects Fund as of August 31, 2026

2024 Bond Proceeds \$ 46,000,000
2025 Bond Proceeds \$ 45,835,000
\$ 91,835,000

Project	Professional Fees (Arch / Eng / PM)	Testing / Surveying / Printing / Permitting, etc	Construction	Furniture, Fixtures & Equipment / Tech	Total Expenses
Access Controls, Safety & Security	\$ 165,047	\$ 1,820	\$ -	\$ 1,918,870	\$ 2,085,738
Buses	-	-	-	549,609	549,609
Cabling	-	-	-	-	-
Fencing / Campus Hardening	-	-	39,467	5,439	44,906
Hargrave HS / CTE	3,306,008	156,814	33,882,114	250,514	37,595,451
Huffman ES Roof	101,340	4,721	1,125,769	-	1,231,829
Huffman MS	648,928	111,757	7,118,691	25,077	7,904,453
Network & Classroom Technology	-	-	-	1,423,132	1,423,132
Operations Center	590,688	-	-	-	590,688
Portables	54,590	-	406,587	219,104	680,281
MEP Upgrades	291,608	1,078	16,874	5,023	314,583
Totals	\$ 5,158,209	\$ 276,190	\$ 42,589,501	\$ 4,396,769	\$ 52,420,669

Remaining Balance \$ 39,414,331

New Disbursements for the month of August 2026	\$ 5,131,731	
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Interim Financial Report (unaudited)

**I certify that the foregoing information is true and accurate to
the best of my knowledge.**

/s/ Jesus J. Amezcua, RTSBA, CPA, Ph.D., CPFIM, CFO Consultant

/s/ Danielle Rankin, RTSBA Director of Finance

/s/ Whittney Polen, Staff Accountant

