



FY 2025 – 2026

Annual Report & Financial Statements

July 1, 2025 – June 30, 2026

Supporting Excellence. Inspiring Community. Strengthening Bluff Dale ISD.

Presented to the Bluff Dale ISD Board of Trustees

Including the proposed Five-Year Direction for school years 2026–2027 through 2029–2030, with the FY 2025–26 general ledger as an appendix.

LETTER OF TRANSMITTAL

To the Board of Trustees

In FY 2025–2026 the Bluff Dale Education Foundation received **\$22,709.69** in community gifts and directed **\$23,816.92 — 97.7% of everything it spent — straight to Bluff Dale ISD students, facilities and projects**, led by the \$20,136.92 high school driveway.

The Foundation closed the year on June 30, 2026 with **\$6,058.29** in cash and no liabilities. This package contains the year in review, a complete set of nonprofit financial statements prepared from the general ledger, notes and supporting schedules, the proposed Five-Year Direction for 2026–2030, and the full general ledger as an appendix.

The statements are prepared by the Foundation's treasurer on a modified cash basis and have not been audited or reviewed by an independent accountant.

Action requested of the BDISD Board: receive the FY 2025–2026 report for information, and provide feedback on the Five-Year Direction (Section 6).

Respectfully submitted,
BDEF Board of Directors

Our mission

The Bluff Dale Education Foundation generates and stewards community resources that support academic excellence, enrichment opportunities, and school pride for Bluff Dale ISD students and staff.

Our vision

A connected community where local support enhances learning and inspires pride among students, families, and educators.

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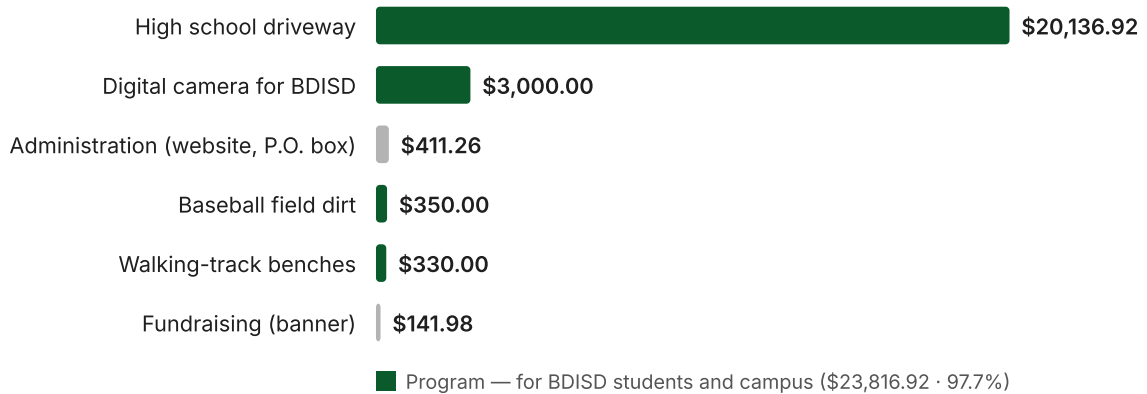
SECTION 1

Year at a glance

Nearly every dollar BDEF spent this year went to Bluff Dale ISD: 97.7% program spending, with administration and fundraising together under 2.5%.

\$22,709.69 CONTRIBUTIONS RECEIVED	97.7% OF SPENDING TO BDISD PROGRAMS	\$6,058.29 CASH AT JUNE 30, 2026	None LIABILITIES
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Where FY 2025–26 spending went



Measure	FY 2025–2026
Total contributions	\$22,709.69
Total expenses	\$24,370.16
Change in net assets	(\$1,660.47)
Cash, June 30, 2026	\$6,058.29
Held for specific donor purposes	\$2,081.64
Available for general use	\$3,976.65

The \$1,660.47 decrease is planned use of reserves: \$3,903.24 of general funds built from prior-year gifts paid for the BDISD camera, baseball field dirt and operating costs, partly offset by \$2,194.72 of restricted gifts received but not yet spent.

SECTION 2

Programs and community impact

BDEF funded four campus projects for Bluff Dale ISD this year, paid directly to contractors or the district, and is holding funds for Beta Club.

Project	Raised FY 25–26	Spent FY 25–26	Status at June 30, 2026
High school driveway	\$21,050.00	\$20,136.92	Contractors paid Jan 2026 (Elite Asphalt LLC \$15,636.92; AMC Concrete \$4,500.00). \$913.08 balance released by the donor for general use.
Digital camera for BDISD	—	\$3,000.00	Paid to BDISD Nov 2025 from general funds
Baseball field dirt	—	\$350.00	Paid to BDISD Mar 2026 from general funds
Walking-track benches	\$600.00	\$330.00	Plus \$800 raised in FY 24–25. TREX materials and donor plaques paid; \$1,070.00 on hand
Beta Club	\$752.79	—	Funds held for Beta Club

High school driveway. The year's signature project. A \$21,000 gift from the Johnson Family Foundation and a community gift funded paving and concrete work at the high school, paid in January 2026. The donor released the \$913.08 left over for the Foundation's general use.

Campus improvements from general funds. The Foundation used its unrestricted reserves to buy a \$3,000 digital camera for the district and \$350 of infield dirt for the baseball field.

Walking-track benches. Churches, families and local businesses sponsored benches at \$200–\$400 each — \$1,400 over two years. Materials and recognition plaques cost \$330 to date.

Beta Club and new campaigns. A breakfast-burrito drive raised \$752.79 for Beta Club. Smaller gifts opened a parking-lot fund (\$93.85) and a brick fundraiser (\$165.00).

Community support. 13 deposits this year came from 10 donors: one foundation, three churches and community groups, and six individuals.

Measuring impact from FY 2026–2027

Area	Evidence BDEF will report each year
Teacher support	Requests submitted, principal approvals, requests funded, teacher feedback
Student opportunities	Students reached where practical; enrichment activities supported
Community giving	Total contributions, repeat donors, business partners
Campus projects	District approvals, dollars committed, milestones, completed work

SECTION 3

Financial statements

The four statements use the standard nonprofit presentation (modeled on FASB ASC 958) and tie to the general ledger in the Appendix to the cent. *The accompanying notes are an integral part of these statements.*

BLUFF DALE EDUCATION FOUNDATION Statement of Financial Position

As of June 30, 2026, with June 30, 2025

	June 30, 2026	June 30, 2025
ASSETS		
Cash — Interbank checking	\$6,058.29	\$7,718.76
Total assets	\$6,058.29	\$7,718.76
LIABILITIES		
Accounts payable	—	—
Total liabilities	—	—
NET ASSETS		
Without donor restrictions	\$3,976.65	\$6,918.76
With donor restrictions (Note 3)	\$2,081.64	\$800.00
Total net assets	\$6,058.29	\$7,718.76
Total liabilities and net assets	\$6,058.29	\$7,718.76

BLUFF DALE EDUCATION FOUNDATION Statement of Cash Flows

For the year ended June 30, 2026 · direct method

Cash flows from operating activities	Amount
Contributions received — without donor restrictions	\$48.05
Contributions received — with donor restrictions	\$22,661.64
Paid for program services	(\$23,816.92)
Paid for management & general	(\$411.26)
Paid for fundraising	(\$141.98)
Net decrease in cash	(\$1,660.47)
Cash, July 1, 2025	\$7,718.76
Cash, June 30, 2026	\$6,058.29

There were no investing or financing activities during the year.

BLUFF DALE EDUCATION FOUNDATION

Statement of Activities

For the year ended June 30, 2026

	Without donor restrictions	With donor restrictions	Total
REVENUE AND SUPPORT			
Contributions — foundations & businesses	—	\$21,000.00	\$21,000.00
Contributions — individuals	\$48.05	\$1,061.64	\$1,109.69
Contributions — churches & community groups	—	\$600.00	\$600.00
Net assets released from restrictions	\$21,380.00	(\$21,380.00)	—
Total revenue and support	\$21,428.05	\$1,281.64	\$22,709.69
EXPENSES			
Program services	\$23,816.92	—	\$23,816.92
Management & general	\$411.26	—	\$411.26
Fundraising	\$141.98	—	\$141.98
Total expenses	\$24,370.16	—	\$24,370.16
Change in net assets	(\$2,942.11)	\$1,281.64	(\$1,660.47)
Net assets, July 1, 2025	\$6,918.76	\$800.00	\$7,718.76
Net assets, June 30, 2026	\$3,976.65	\$2,081.64	\$6,058.29

Releases include \$20,466.92 spent for donor purposes and the \$913.08 driveway balance released by the donor (Note 3).

BLUFF DALE EDUCATION FOUNDATION

Statement of Functional Expenses

For the year ended June 30, 2026

Expense	Program services	Management & general	Fundraising	Total
Gifts to BDISD — capital projects (driveway)	\$20,136.92	—	—	\$20,136.92
Gifts to BDISD — equipment & facilities	\$3,350.00	—	—	\$3,350.00
Project materials & reimbursements	\$252.00	—	—	\$252.00
Donor recognition (bench plaques)	\$78.00	—	—	\$78.00
Website & technology	—	\$333.26	—	\$333.26
Postage & P.O. box	—	\$78.00	—	\$78.00
Advertising & promotion (banner)	—	—	\$141.98	\$141.98
Total expenses	\$23,816.92	\$411.26	\$141.98	\$24,370.16
<i>Percent of total</i>	97.7%	1.7%	0.6%	100.0%

SECTION 4

Notes to the financial statements

1 — Organization. The Bluff Dale Education Foundation is a Texas nonprofit corporation exempt from federal income tax under Internal Revenue Code section 501(c)(3). It raises private funds for teachers, students and campus improvements at Bluff Dale ISD. Its fiscal year runs July 1 to June 30. Mailing address: PO Box 252, Bluff Dale, TX 76433.

2 — Basis of accounting. The statements are prepared on the modified cash basis: revenue is recorded when cash is received and expenses when paid. This differs from U.S. GAAP mainly in that unpaid bills, pledges and prepaid costs (for example, the 3-year website domain paid in August 2025) are not recorded. Management believes the differences are not material. Online gifts are recorded net of processing fees as deposited; known fees for the year total \$38.36.

3 — Net assets. Net assets *without donor restrictions* are available for any purpose the board approves. Net assets *with donor restrictions* are gifts a donor limited to a specific purpose; they are released when spent for that purpose or when the donor releases them. At June 30, 2026, restricted net assets of \$2,081.64 were held for: walking-track benches \$1,070.00; Beta Club \$752.79; brick fundraiser \$165.00; BDISD parking lot \$93.85. After the high school driveway was completed, the Johnson Family Foundation released the unspent \$913.08 for general use. The board has not designated any unrestricted funds for specific uses.

4 — Functional allocation. Expenses are charged directly to program services, management & general, or fundraising. Payments to BDISD and to contractors for district projects are program services. Website, P.O. box and similar costs are management & general. The promotional banner is fundraising.

5 — Concentration. One gift — \$21,000 from the Johnson Family Foundation for the high school driveway — was 92.5% of the year's contributions. Future revenue depends on broadening the donor base.

6 — Liquidity. At June 30, 2026, \$3,976.65 of cash was available for general expenditure within one year. The Foundation has no debt, lease or payroll obligations.

7 — Contributed services. Foundation officers serve as unpaid volunteers. Donated time and materials are not recorded in the statements.

8 — Income taxes and filings. The Foundation is exempt from federal income tax. It files IRS Form 990-N (e-Postcard) annually; the FY 2025–2026 filing is due November 15, 2026.

9 — Subsequent events. Management reviewed activity through October 12, 2026. From July 1 to September 30, 2026 the Foundation received \$600.00 in unrestricted gifts (M.K. Anderson \$100; 2F Enterprise LLC \$500) and paid \$269.01 for website renewal, leaving a ledger balance of \$6,389.28. No other events require disclosure.

SECTION 5

Supplementary schedules

Schedule A — Restricted fund activity

Fund	July 1, 2025	Received	Spent	Donor release	June 30, 2026
Walking-track benches	\$800.00	\$600.00	(\$330.00)	—	\$1,070.00
High school driveway	—	\$21,050.00	(\$20,136.92)	(\$913.08)	—
Beta Club	—	\$752.79	—	—	\$752.79
Brick fundraiser	—	\$165.00	—	—	\$165.00
BDISD parking lot	—	\$93.85	—	—	\$93.85
Total restricted	\$800.00	\$22,661.64	(\$20,466.92)	(\$913.08)	\$2,081.64
General (unrestricted)	\$6,918.76	\$48.05	(\$3,903.24)	\$913.08	\$3,976.65
All funds	\$7,718.76	\$22,709.69	(\$24,370.16)	—	\$6,058.29

Schedule B — Payments for the benefit of Bluff Dale ISD

Date	Paid to	Purpose	Check	Amount
Mar 24, 2026	BDISD	Baseball field dirt	#2014	\$350.00
Feb 12, 2026	All About Sports	Plaques for donor benches	#2013	\$78.00
Jan 13, 2026	AMC Concrete	High school driveway — concrete	#2011	\$4,500.00
Jan 13, 2026	Elite Asphalt LLC	High school driveway — asphalt	#2010	\$15,636.92
Nov 5, 2025	BDISD	Digital camera	#2009	\$3,000.00
Oct 22, 2025	BDISD	Reimbursement — TREX bench materials	#2008	\$252.00
Total program payments				\$23,816.92

Schedule C — Reconciliation to the treasurer's draft statement

Every total in the treasurer's draft is confirmed; only classifications changed.

Draft line	Draft amount	Presented in these statements as
Individual donations	\$48.05	Contributions without donor restrictions
Restricted revenues	\$22,661.64	Contributions with donor restrictions, by fund (Schedule A)
Campaign expenses	\$20,214.92	Program: driveway \$20,136.92 + bench plaques \$78.00
Reimbursements	\$252.00	Program: bench TREX materials
Advertising expenses	\$141.98	Fundraising: banner
Website/computer expenses	\$333.26	Management & general
Other expenses	\$3,428.00	Program: camera \$3,000 + field dirt \$350; M&G: P.O. box \$78
Designated funds	\$2,411.64	Restricted net assets \$2,081.64 — the \$330 of bench costs is charged to the bench fund
General-use funds	\$3,646.65	Unrestricted net assets \$3,976.65 (same \$330)

SECTION 6

Five-Year Direction, 2026–2030

Three priorities for school years 2026–2027 through 2029–2030, drawn from the September 28 workgroup and presented for feedback — not as authorization to spend district or Foundation funds.

1 • Support teachers and students

Fund principal-approved classroom needs and student opportunities through a simple request process; explore sponsor-a-teacher, enrichment and work-program ideas.

Outcome by 2029–30: teachers report useful, consistent support and more students reach enrichment. **First action:** the BDEF teacher-support lead and the principal agree on a short request form. **Tracking:** teachers invited; requests received, approved and fulfilled; students reached; annual teacher feedback.

2 • Grow community support

Set an annual giving calendar, strengthen donor communication, and build repeat gifts and business partnerships.

Outcome: predictable annual giving and clear donor reporting on results. **First action:** name an outreach lead and choose a tangible classroom-support campaign. **Tracking:** annual giving, donor participation, repeat gifts, partners.

3 • Fund district-approved improvements

Prioritize projects BDISD identifies, confirm scope and cost before fundraising, and report completed work. Potential projects are ideas, not commitments.

First action: obtain district confirmation of priority, scope, ownership, approvals and cost estimates before any capital campaign.

How BDEF and BDISD will work together

Process	How it works
Teacher requests	Teacher → principal (simple yes/no) → BDEF teacher-support lead → BDEF funding decision
Board liaison	Camille Eckersley coordinates updates between BDEF and the BDISD Board; routine requests do not go to the district board
Campus projects	BDEF project lead works with one district-designated contact; updates are consolidated
Capital decision gate	BDISD confirms need, scope, responsibilities, approvals and cost; the BDEF board separately approves its financial commitment

Planning timeline

School year	Foundation action	District contact
2026–27	Appoint leads; launch teacher request process; set giving calendar; obtain campus priorities	Principal for teacher approvals; Camille for board communication
2027–28	Report teacher support and donor results; review potential projects	Consolidated check-in as needed
2028–29	Scale successful programs; assess approved project funding	District project contact when required
2029–30	Document outcomes; plan the next cycle	Share annual report and proposed priorities

Nothing in this plan supersedes district policy, procurement requirements or law.

SECTION 7

Board review and requested feedback

BDEF asks the BDISD Board of Trustees to receive this report for information and to confirm three points:

1. The three priorities align with district needs.
2. The principal-led teacher request process is workable.
3. Camille Eckersley serves as the BDEF–BDISD board liaison.

Any campus improvement will return through the appropriate district and Foundation approval processes before funds are raised or committed.

SECTION 8

Officer certification

We certify that these financial statements were prepared from the Foundation's books and records and fairly present its cash, net assets and activity for the year ended June 30, 2026, on the modified cash basis described in Note 2. They have not been audited.

Role	Name	Signature	Date
Treasurer	Brandi Napier		
President	Taylor Silva		
Second reviewing officer	Sheila Dove		

Approved by the BDEF Board of Directors on _____.

Source documents: BDEF calendar-year ledgers (2025, 2026); FY 2025–2026 treasurer's Statement of Activities and Statement of Financial Position; BDEF Annual Report drafts; BDEF Five-Year Direction (working draft).

APPENDIX

General ledger and fund register

The complete FY 2025–2026 general ledger from which the statements are prepared, with the current year to date. Account codes are listed in A-5. Functions: Program = program services; M&G = management & general.

A-1 · Fund register

Code	Fund	Type	Opening 7/1/25	Received	Spent	Release	6/30/26	Current
GEN	General operating	Unrestricted	\$6,918.76	\$48.05	\$3,903.24	\$913.08	\$3,976.65	\$4,307.64
BENCH	Walking-track benches	Restricted	\$800.00	\$600.00	\$330.00	—	\$1,070.00	\$1,070.00
DRIVE	High school driveway	Restricted	—	\$21,050.00	\$20,136.92	(\$913.08)	—	—
BETA	Beta Club	Restricted	—	\$752.79	—	—	\$752.79	\$752.79
PARK	BDISD parking lot	Restricted	—	\$93.85	—	—	\$93.85	\$93.85
BRICK	Brick fundraiser	Restricted	—	\$165.00	—	—	\$165.00	\$165.00
SOUND	Sound system & risers	Restricted	—	—	—	—	—	—
All funds			\$7,718.76	\$22,709.69	\$24,370.16	—	\$6,058.29	\$6,389.28

Current = balance after FY 2026–27 activity through September 30, 2026.

A-2 · General ledger, FY 2025–2026 (July 1, 2025 – June 30, 2026)

Date	Ref	Donor / payee	Purpose	Acct	Fund	Function	In	Out	Balance
Opening balance, July 1, 2025									\$7,718.76
08/12/25	DD	Wix	Website premium plan (1 yr)	6200	GEN	M&G		\$249.79	\$7,468.97
08/12/25	DD	Wix	Domain & security (3 yrs)	6200	GEN	M&G		\$83.47	\$7,385.50
08/22/25	#2007	Hunter Shelly	Bench materials	5120	BENCH	Program		\$0.00 void?	\$7,385.50
09/08/25		Hillside Baptist Church	Walking-track bench sponsorship	4300	BENCH		\$200.00		\$7,585.50
09/15/25	Stripe	Leslie Paxton	Online donation (net of fees)	4100	GEN		\$23.23		\$7,608.73
10/22/25	#2008	BDISD	Reimbursement – TREX bench materials	5120	BENCH	Program		\$252.00	\$7,356.73
11/05/25	#2009	BDISD	Digital camera for BDISD	5110	GEN	Program		\$3,000.00	\$4,356.73



Date	Ref	Donor / payee	Purpose	Acct	Fund	Function	In	Out	Balance
11/06/25		The Good News Club	Walking-track bench sponsorship	4300	BENCH		\$200.00		\$4,556.73
11/06/25		Bluff Dale Baptist Church	Walking-track bench sponsorship	4300	BENCH		\$200.00		\$4,756.73
11/06/25		Denise Fanuko	High school driveway	4100	DRIVE		\$50.00		\$4,806.73
12/22/25		Johnson Family Foundation	High school driveway	4200	DRIVE		\$21,000.00		\$25,806.73
01/13/26	#2010	Elite Asphalt LLC	High school driveway – asphalt	5100	DRIVE	Program		\$15,636.92	\$10,169.81
01/13/26	#2011	AMC Concrete	High school driveway – concrete	5100	DRIVE	Program		\$4,500.00	\$5,669.81
01/20/26	#2012	USPS	P.O. box – annual (12 mos)	6100	GEN	M&G		\$78.00	\$5,591.81
01/27/26		Aaron Wood	Beta Club funds	4100	BETA		\$250.00		\$5,841.81
02/12/26	#2013	All About Sports	Plaques for donor benches	5130	BENCH	Program		\$78.00	\$5,763.81
03/09/26	Stripe	Leslie Paxton	'Test Stripe' transaction	4100	GEN		\$24.82		\$5,788.63
03/24/26	#2014	BDISD	Baseball field dirt	5110	GEN	Program		\$350.00	\$5,438.63
03/28/26	Stripe	Taylor Silva	Beta Club – breakfast burrito	4100	BETA		\$23.23		\$5,461.86
03/28/26	Stripe	Kelly Ugarte	Beta Club – breakfast burrito	4100	BETA		\$470.45		\$5,932.31
03/28/26	Stripe	Taylor Silva	Beta Club – breakfast burrito	4100	BETA		\$9.11		\$5,941.42
04/12/26	Card	Canva	BDEF banner	6300	GEN	Fundraising		\$141.98	\$5,799.44
04/21/26	Stripe	Kay Rickabaugh	BDISD parking lot	4100	PARK		\$93.85		\$5,893.29
05/04/26		Kay Rickabaugh	Brick fundraiser	4100	BRICK		\$165.00		\$6,058.29
Totals · closing balance June 30, 2026							\$22,709.69	\$24,370.16	\$6,058.29

A-3 · General ledger, FY 2026–2027 to date

Date	Ref	Donor / payee	Purpose	Acct	Fund	Function	In	Out	Balance
Opening balance, July 1, 2026									\$6,058.29
07/21/26		M.K. Anderson	General donation	4100	GEN		\$100.00		\$6,158.29
08/25/26	Card	Wix	Website plan renewal	6200	GEN	M&G		\$269.01	\$5,889.28
09/17/26		2F Enterprise LLC	General donation	4200	GEN		\$500.00		\$6,389.28
Totals · balance as of September 30, 2026							\$600.00	\$269.01	\$6,389.28

A-4 · Opening balance tie-out (calendar 2025 ledger, January–June 2025)

Date	Donor / payee	Purpose	Fund	In	Out
01/01/25		Balance forward from 2024 ledger	GEN	\$1,955.76	
01/24/25	Johnson Family Foundation	General donation	GEN	\$3,000.00	
01/24/25	First Financial Abilene	General fund grant	GEN	\$1,035.00	
02/11/25	USPS	P.O. box fee (12 mos) – check #2005	GEN		\$72.00
03/03/25	Burton family (private donor)	Sound system and risers	SOUND	\$6,500.00	
06/04/25	Gregg & Adrienne Wells	Walking-track bench	BENCH	\$200.00	
06/04/25	Gregg & Adrienne Wells	General funds	GEN	\$1,000.00	
06/04/25	Anderson Legal (Andrew Anderson)	Walking-track bench	BENCH	\$200.00	
06/05/25	Joe & Kay Rickabaugh	Walking-track bench	BENCH	\$400.00	
06/13/25	BDISD	Sound system and risers – check #2006	SOUND		\$6,500.00
Balance at June 30, 2025 = FY 2025–26 opening balance				\$14,290.76	\$7,718.76

July–December 2024 detail is carried in the January 1, 2025 balance forward of \$1,955.76.

A-5 · Chart of accounts

Code	Account	Statement line
4100	Contributions – individuals	Contributions
4200	Contributions – foundations & businesses	Contributions
4300	Contributions – churches & community groups	Contributions
4400	Grants	Grants
4500	Special event / fundraiser sales	Special events
4900	Other revenue (interest, misc.)	Other revenue
5100	Gifts to BDISD – capital projects	Program services
5110	Gifts to BDISD – equipment & facilities	Program services
5120	Project materials & reimbursements	Program services
5130	Donor recognition (plaques, bricks)	Program services
5200	Scholarships & student awards	Program services
5300	Teacher & classroom grants	Program services
6100	Postage & P.O. box	Management & general
6200	Website & technology	Management & general
6300	Advertising & promotion	Fundraising
6400	Payment processing fees	Fundraising
6500	Bank fees	Management & general
6600	Insurance (D&O / liability)	Management & general
6700	Filing fees & licenses	Management & general
6900	Other expenses	Management & general