

CELINA ISD

YTD General Fund Revenue Overview

August 2026

Local Revenue

\$745,071

1.22% of Budget

State Revenue

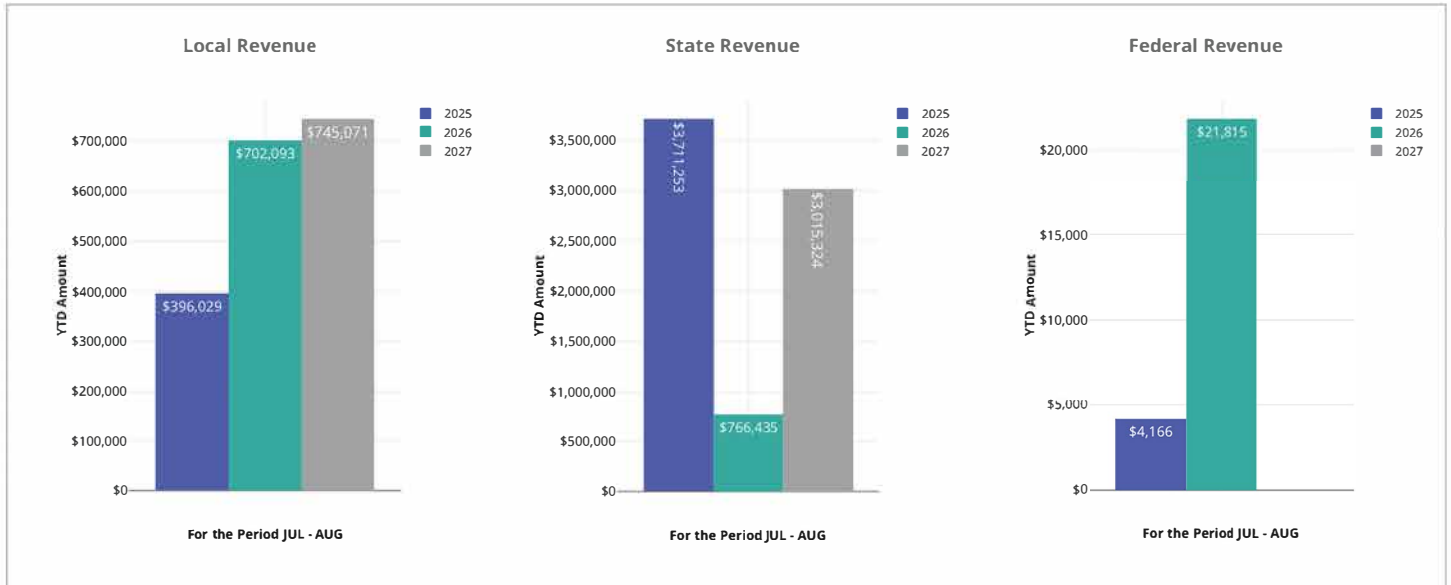
\$3,015,324

10.73% of Budget

Federal Revenue

\$0

0.00% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$102,153	\$176,429	\$55,796,071	0.32%
5712 TAXES, PRIOR YEAR	\$264,356	\$282,488	\$1,076,000	26.25%
5742 EARNINGS ON INVESTMENT	\$173,951	\$130,262	\$362,000	35.98%
ALL OTHER LOCAL REVENUE	\$161,632	\$155,892	\$3,818,000	4.08%
TOTAL LOCAL REVENUE	\$702,093	\$745,071	\$61,052,071	1.22%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$766,435	\$486,455	\$24,508,674	1.98%
5812 FSP FORMULA FOUNDATION	\$0	\$2,528,869	\$0	0.00%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$0	\$0	\$3,600,000	0.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$766,435	\$3,015,324	\$28,108,674	10.73%
TOTAL FEDERAL REVENUE	\$21,815	\$0	\$40,000	0.00%
TOTAL REVENUE	\$1,490,343	\$3,760,395	\$89,200,745	4.22%
7000 OTHER FINANCING SOURCES	\$0	\$0	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$1,490,343	\$3,760,395	\$89,200,745	4.22%

Revenue Insight:

General Fund revenues totaled \$1,833,089 in August 2026, which is \$896,473 or 95.7% more than the amount received last year for this month. The year over year difference is driven by an increase in 5800-5899 State Program Revenues of \$1,031,205, a decrease in 5700-5799 Local and Intermediate Sources of -\$115,088, and a decrease in 5900-5999 Federal Program Revenues of -\$19,644.

CELINA ISD

YTD General Fund Expense Overview

August 2026

Salaries and Benefits

\$8,746,070

13.16% of Budget

Purchased Services

\$2,494,453

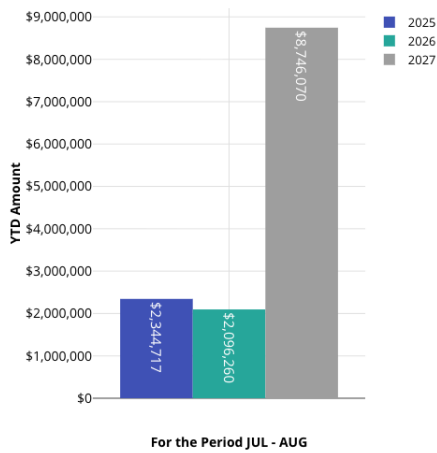
18.17% of Budget

Supplies & Equipment

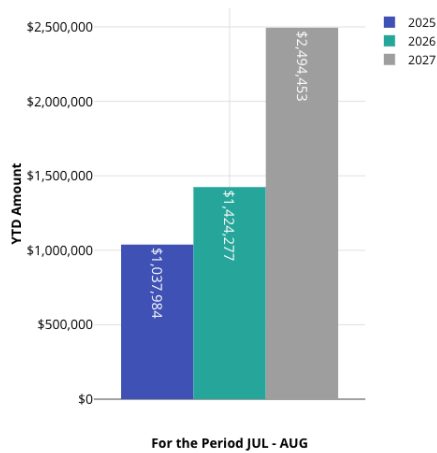
\$1,183,181

13.11% of Budget

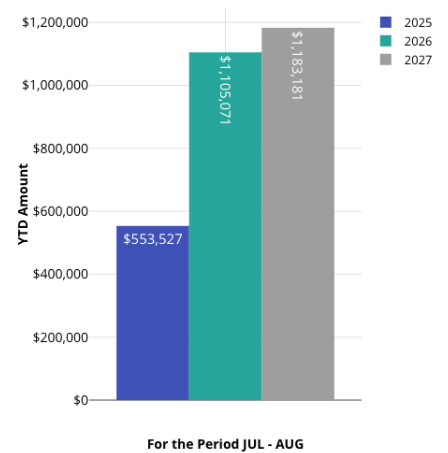
Salaries and Benefits



Purchased Services



Supplies and Other Objects



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$1,371,353	\$6,891,142	\$47,782,808	14.42%
6120-6129 SUPPORT PERSONNEL	\$460,514	\$1,215,051	\$11,315,077	10.74%
6130-6139 EMPLOYEE ALLOWANCES	\$1,825	\$1,052	\$24,000	4.39%
6140-6149 EMPLOYEE BENEFITS	\$262,568	\$638,824	\$7,329,730	8.72%
TOTAL SALARIES AND BENEFITS	\$2,096,260	\$8,746,070	\$66,451,615	13.16%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$1,424,277	\$2,494,453	\$12,394,214	20.13%
6224 RECAPTURE	\$0	\$0	\$1,330,981	0.00%
TOTAL PURCHASED SERVICES	\$1,424,277	\$2,494,453	\$13,725,195	18.17%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$760,684	\$921,066	\$3,419,460	26.94%
6400 OTHER OPERATING	\$287,290	\$236,132	\$5,331,045	4.43%
6500 DEBT SERVICE	\$15,943	\$25,983	\$160,200	16.22%
6600 CAPITAL OUTLAY	\$41,155	\$0	\$113,230	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$1,105,071	\$1,183,181	\$9,023,935	13.11%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$4,625,607	\$12,423,704	\$89,200,745	13.93%

Expense Insights:

General Fund expenses totaled \$6,073,524 in August 2026, which is \$3,661,144 or 151.8% more than the amount spent last year for this month. The year over year difference is driven by an increase in 6100-6199 Payroll Costs of \$3,312,317, an increase in 6200-6299 Professional and Contracted Services of \$276,744, and an increase in 6300-6399 Supplies and Materials of \$99,457.

CELINA ISD

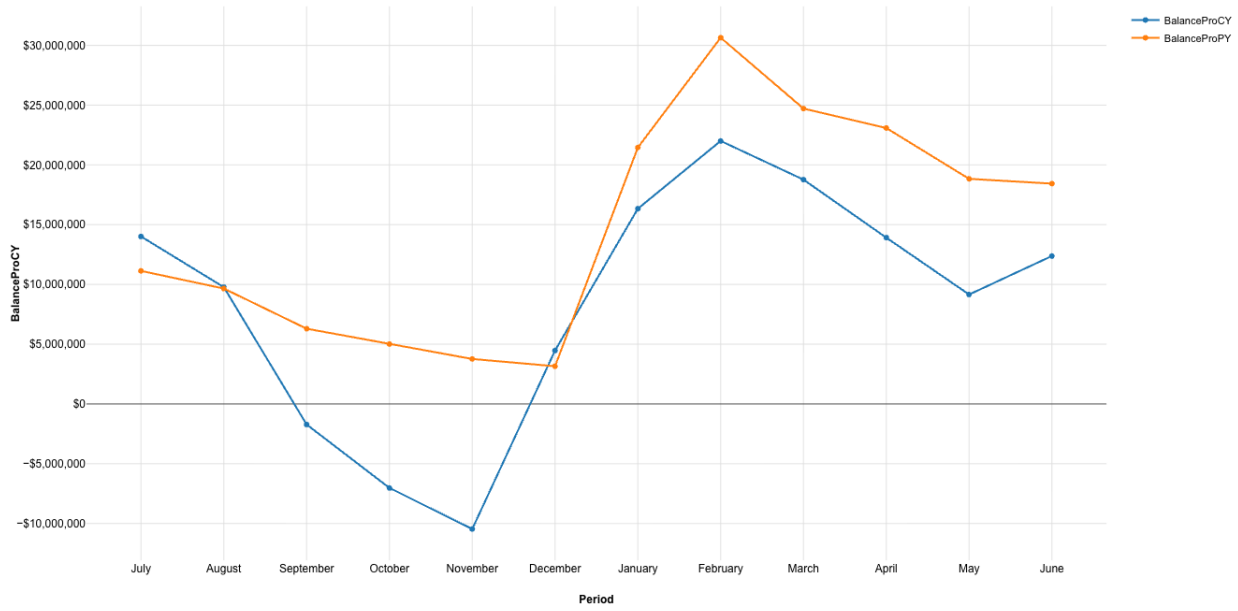
Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund
August 2026

Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
REVENUES:							
5700	Local and Intermediate Sources	\$702,093	\$52,484,638	1.34%	\$745,071	\$61,052,071	1.22%
5800	State Program Revenues	\$766,435	\$21,912,191	3.50%	\$3,015,324	\$28,108,674	10.73%
5900	Federal Program Revenues	\$21,815	\$21,815	100.00%	\$0	\$40,000	0.00%
5020	Total Revenues	\$1,490,343	\$74,418,644	2.00%	\$3,760,395	\$89,200,745	4.22%
EXPENDITURES:							
Current:							
0011	Instruction	\$1,090,626	\$42,972,427	2.54%	\$6,438,956	\$52,149,037	12.35%
0012	Instructional Resources and Media Services	\$11,704	\$152,969	7.65%	\$35,144	\$305,109	11.52%
0013	Curriculum and Staff Development	\$106,835	\$693,401	15.41%	\$106,516	\$895,760	11.89%
0021	Instructional Leadership	\$51,569	\$424,399	12.15%	\$108,654	\$443,415	24.50%
0023	School Leadership	\$558,699	\$3,750,264	14.90%	\$535,952	\$5,029,550	10.66%
0031	Guidance, Counseling, & Evaluation Services	\$330,998	\$2,666,225	12.41%	\$404,490	\$3,054,908	13.24%
0032	Social Work Services	\$0	\$0	0.00%	\$47,500	\$47,500	100.00%
0033	Health Services	\$18,536	\$695,456	2.67%	\$101,036	\$930,286	10.86%
0034	Student Transportation	\$167,228	\$3,230,847	5.18%	\$380,248	\$3,920,641	9.70%
0035	Food Service	\$0	\$23,732	16.15%	\$0	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$289,273	\$2,270,219	12.74%	\$479,589	\$2,499,992	19.18%
0041	General Administration	\$485,554	\$2,975,471	16.32%	\$922,173	\$6,068,622	15.20%
0051	Facilities Maintenance and Operations	\$963,027	\$6,564,322	14.67%	\$1,606,383	\$9,330,384	17.22%
0052	Security and Monitoring Services	\$60,333	\$748,220	8.06%	\$244,791	\$872,055	28.07%
0053	Data Processing Services	\$373,785	\$1,009,676	37.02%	\$217,538	\$1,557,304	13.97%
0061	Community Services	\$0	\$0	\$0	\$0	\$0	\$0
0071	Principal on Long-term Debt	\$15,943	\$98,694	16.15%	\$25,983	\$160,200	16.22%
0072	Interest on Long-term Debt	\$0	\$0	\$0	\$0	\$0	\$0
0073	Bond Issuance Costs and Fees	\$0	\$0	\$0	\$0	\$0	\$0
0081	Capital Outlay	\$0	\$0	0.00%	\$0	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$0	\$0	0.00%	\$0	\$1,330,981	0.00%
0093	Payments to Shared Service Arrangements	\$0	\$0	0.00%	\$35,000	\$35,000	100.00%
0095	Payments To Jjaep Programs	\$0	\$3,125	0.00%	\$0	\$20,000	0.00%
0096	Payments to Charter Schools	\$0	\$0	\$0	\$0	\$0	\$0
0097	Payments to Tax Increment Fund	\$0	\$0	\$0	\$0	\$0	\$0
0099	Other Intergovernmental Charges	\$101,498	\$494,024	20.55%	\$119,241	\$550,000	21.68%
6030	Total Expenditures	\$4,625,607	\$68,773,470	6.73%	\$12,423,704	\$89,200,745	13.93%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$3,135,264	\$5,645,174		-\$8,663,309	\$0	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$0	\$0	0.00%	\$0	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$0	\$0		\$0	\$0	
1200	Net Change in Fund Balances	-\$3,135,264	\$5,645,174		-\$8,663,309	\$0	
0100	Fund Balances- Beginning	\$12,789,624	\$12,789,624		\$18,434,799	\$18,434,799	
3000	Fund Balances - Ending	\$9,654,360	\$18,434,798		\$9,771,490	\$18,434,799	

Expense Insights:

General Fund expenses totaled \$6,073,524 in August 2026, which is \$3,661,144 or 151.8% more than the amount spent last year for this month. The year over year difference is driven by an increase in 11 Instruction of \$2,698,655, an increase in 00 Generic of \$306,894, and an increase in 41 General Administration of \$226,397.

Fund Balance Monthly Trend



CELINA ISD

Statement of Revenues, Expenditures, and Changes in Fund Balances - Food Service

August 2026

Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
5700	REVENUES:						
	Local & Intermediate Sources	\$149,701	\$1,710,706	8.75%	\$159,456	\$2,064,500	7.72%
5800	State Program Revenues	\$2,429	\$117,562	2.07%	\$0	\$101,000	0.00%
5900	Federal Program Revenues	\$586	\$1,144,572	0.05%	\$0	\$1,495,656	0.00%
5020	TOTAL REVENUE	\$152,716	\$2,972,840	5.14%	\$159,456	\$3,661,156	4.36%
	EXPENDITURES:						
0035	Food Services	\$177,571	\$2,788,489	6.37%	\$375,217	\$3,601,156	10.42%
0051	Plant Maintenance & Operations	\$9,659	\$62,152	15.54%	\$-148,753	\$60,000	-247.92%
6030	TOTAL EXPENDITURES	\$187,230	\$2,850,641	6.57%	\$226,464	\$3,661,156	6.19%
1100	Surplus / (Deficit)	-\$34,514	\$122,199		-\$67,008	\$0	
	OTHER FINANCING SOURCES / (USES):						
7900	Other Financing Sources	\$0	\$0	\$0	\$0	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
1200	NET CHANGE IN FUND BALANCE	-\$34,514	\$122,199		-\$67,008	\$0	
0100	Fund Balance — Beginning	\$1,069,075	\$1,069,075		\$1,191,274	\$1,191,274	
3000	Fund Balance — Ending	\$1,034,561	\$1,191,274		\$1,124,266	\$1,191,274	

CELINA ISD

Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service

August 2026

Data Control Codes		Prior YTD	Prior Year Actual	YTD% of PY Actual	Current YTD	Annual Budget	YTD% of Budget
	REVENUES						
5700	Local & Intermediate	\$825,405	\$31,435,429	2.63%	\$1,949	\$37,702,000	0.01%
5800	State Program	\$0	\$4,687,362	0.00%	\$0	\$1,359,963	0.00%
5020	TOTAL REVENUE	\$825,405	\$36,122,791	2.28%	\$1,949	\$39,061,963	0.00%
	EXPENDITURES						
0071	Debt Service	\$9,855,455	\$36,664,782	26.88%	\$0	\$39,061,963	0.00%
6030	TOTAL EXPENDITURES	\$9,855,455	\$36,664,782	26.88%	\$0	\$39,061,963	0.00%
1100	SURPLUS / (DEFICIT)	-\$9,030,050	-\$541,991		\$1,949	\$0	
	OTHER FINANCING SOURCES / (USES)						
7900	Other Financing Sources	\$3,651,389	\$23,756,808	15.37%	\$0	\$0	0.00%
8900	Other Financing Uses	\$0	\$19,868,550	0.00%	\$0	\$0	0.00%
7080	TOTAL OTHER FINANCING SOURCES / (USES)	\$3,651,389	\$3,888,258		\$0	\$0	
1200	NET CHANGE IN FUND BALANCE	-\$5,378,661	\$3,346,267		\$1,949	\$0	
0100	Fund Balance — Beginning	\$23,369,126	\$23,369,126		\$26,715,393	\$26,715,393	
3000	ENDING FUND BALANCE	\$17,990,465	\$26,715,393		\$26,717,342	\$26,715,393	

CELINA ISD

Federal Fund Overview

August 2026

Fund	Prior YTD	Prior Year Actual	YTD % of PY	Annual Budget	Current YTD	YTD % of Budget
Total Special Revenue Fund - Federal Programs	\$69,075	\$959,704	7.20%	\$1,219,837	\$260,643	21.37%
211 ESEA, Title I, Part A	\$111	\$85,497	0.13%	\$73,018	\$11,952	16.37%
224 IDEA - Part B, Formula	\$66,844	\$737,902	9.06%	\$920,374	\$129,012	14.02%
225 IDEA - Part B, Preschool	\$0	\$0	0.00%	\$14,008	\$0	0.00%
226 IDEA - Part B, Discretionary	\$0	\$0	0.00%	\$0	\$0	0.00%
244 CTE	\$0	\$19,528	0.00%	\$23,353	\$0	0.00%
255 ESEA, Title II, Part A	\$0	\$47,752	0.00%	\$51,540	\$10,707	20.77%
263 Title III, Part A	\$2,104	\$67,615	3.11%	\$128,294	\$100,967	78.70%
279 TCLAS-ESSER III	\$0	\$0	0.00%	\$0	\$0	0.00%
281 ESSER II - CRRSA	\$0	\$0	0.00%	\$0	\$0	0.00%
282 ESSER III - ARP	\$0	\$0	0.00%	\$0	\$0	0.00%
283 ESSER-SUPP	\$0	\$0	0.00%	\$0	\$0	0.00%
284 -	\$0	\$0	0.00%	\$0	\$0	0.00%
285 -	\$0	\$0	0.00%	\$0	\$0	0.00%
288 TITLE IV PART A	\$16	\$1,410	1.12%	\$0	\$0	0.00%
289 Federally Funded Special Revenue Funds	\$0	\$0	0.00%	\$9,250	\$8,006	86.55%