

CELINA ISD

YTD General Fund Revenue Overview

September 2026

Local Revenue

\$1,090,778

1.79% of Budget

State Revenue

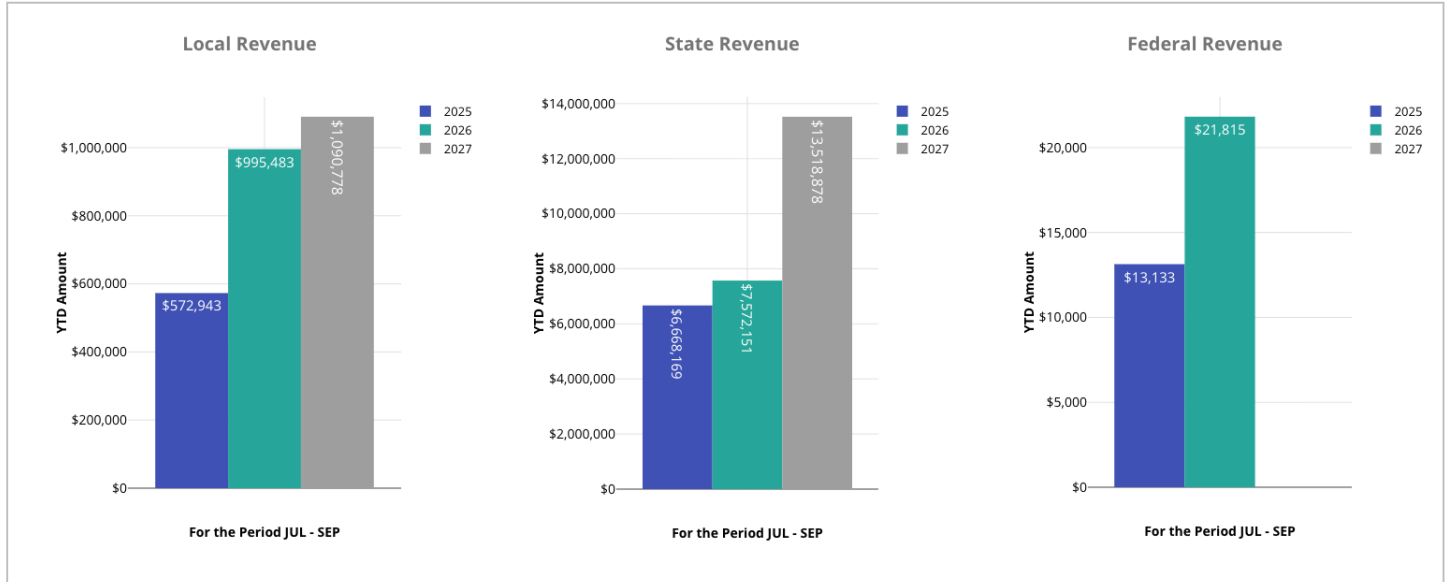
\$13,518,878

48.10% 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	\$149,876	\$55,055	\$55,796,071	0.10%
5712 TAXES, PRIOR YEAR	\$266,964	\$426,909	\$1,076,000	39.68%
5742 EARNINGS ON INVESTMENT	\$209,757	\$175,488	\$362,000	48.48%
ALL OTHER LOCAL REVENUE	\$368,886	\$433,326	\$3,818,000	11.35%
TOTAL LOCAL REVENUE	\$995,483	\$1,090,778	\$61,052,071	1.79%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$979,819	\$486,455	\$24,508,674	1.98%
5812 FSP FORMULA FOUNDATION	\$6,592,332	\$12,739,977	\$0	0.00%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$0	\$292,446	\$3,600,000	8.12%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$7,572,151	\$13,518,878	\$28,108,674	48.10%
TOTAL FEDERAL REVENUE	\$21,815	\$0	\$40,000	0.00%
TOTAL REVENUE	\$8,589,450	\$14,609,657	\$89,200,745	16.38%
7000 OTHER FINANCING SOURCES				
	\$0	\$0	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$8,589,450	\$14,609,657	\$89,200,745	16.38%

Revenue Insight:

General Fund revenues totaled \$10,741,091 in September 2026, which is \$3,641,985 or 51.3% 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 \$3,695,438, a decrease in 5700-5799 Local and Intermediate Sources of -\$53,454, and an increase in 5900-5999 Federal Program Revenues of \$0.

CELINA ISD

YTD General Fund Expense Overview

September 2026

Salaries and Benefits

\$14,517,178

21.85% of Budget

Purchased Services

\$3,837,989

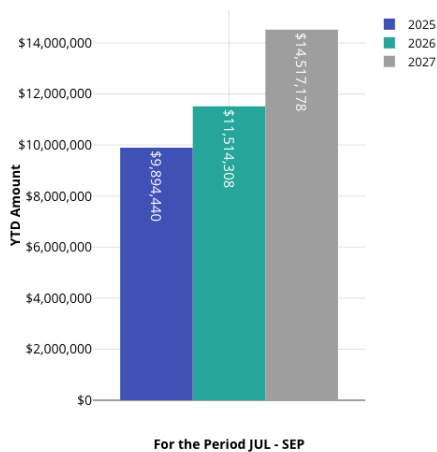
27.74% of Budget

Supplies & Equipment

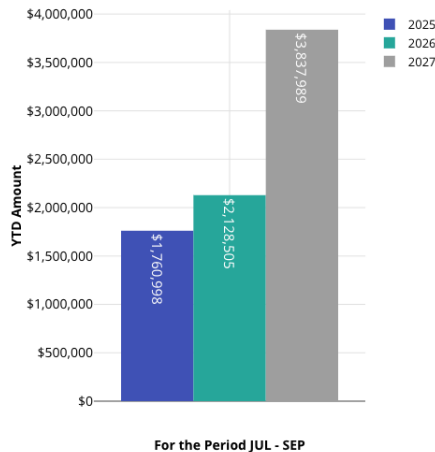
\$1,685,433

18.87% of Budget

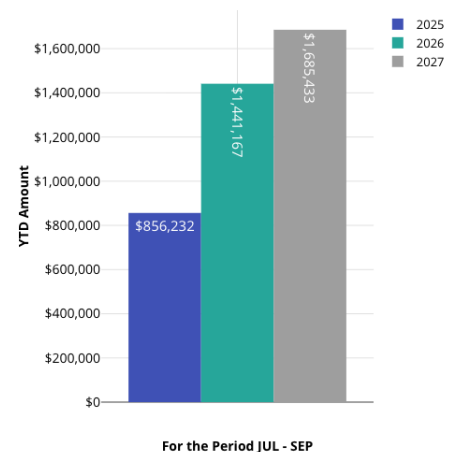
Salaries and Benefits



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	\$8,911,033	\$11,016,817	\$47,760,826	23.07%
6120-6129 SUPPORT PERSONNEL	\$1,753,219	\$2,045,969	\$11,315,077	18.08%
6130-6139 EMPLOYEE ALLOWANCES	\$2,738	\$1,515	\$24,000	6.31%
6140-6149 EMPLOYEE BENEFITS	\$847,320	\$1,452,878	\$7,329,730	19.82%
TOTAL SALARIES AND BENEFITS	\$11,514,308	\$14,517,178	\$66,429,633	21.85%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$2,128,505	\$3,837,989	\$12,506,710	30.69%
6224 RECAPTURE	\$0	\$0	\$1,330,981	0.00%
TOTAL PURCHASED SERVICES	\$2,128,505	\$3,837,989	\$13,837,691	27.74%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$1,035,813	\$1,325,719	\$3,438,674	38.55%
6400 OTHER OPERATING	\$335,619	\$307,748	\$5,221,317	5.89%
6500 DEBT SERVICE	\$15,943	\$51,966	\$160,200	32.44%
6600 CAPITAL OUTLAY	\$53,792	\$0	\$113,230	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$1,441,167	\$1,685,433	\$8,933,421	18.87%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$15,083,981	\$20,040,600	\$89,200,745	22.47%

Expense Insights:

General Fund expenses totaled \$7,616,896 in September 2026, which is -\$2,841,477 or -27.2% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 6100-6199 Payroll Costs of -\$3,646,941, an increase in 6200-6299 Professional and Contracted Services of \$639,307, and an increase in 6300-6399 Supplies and Materials of \$129,523.

CELINA ISD

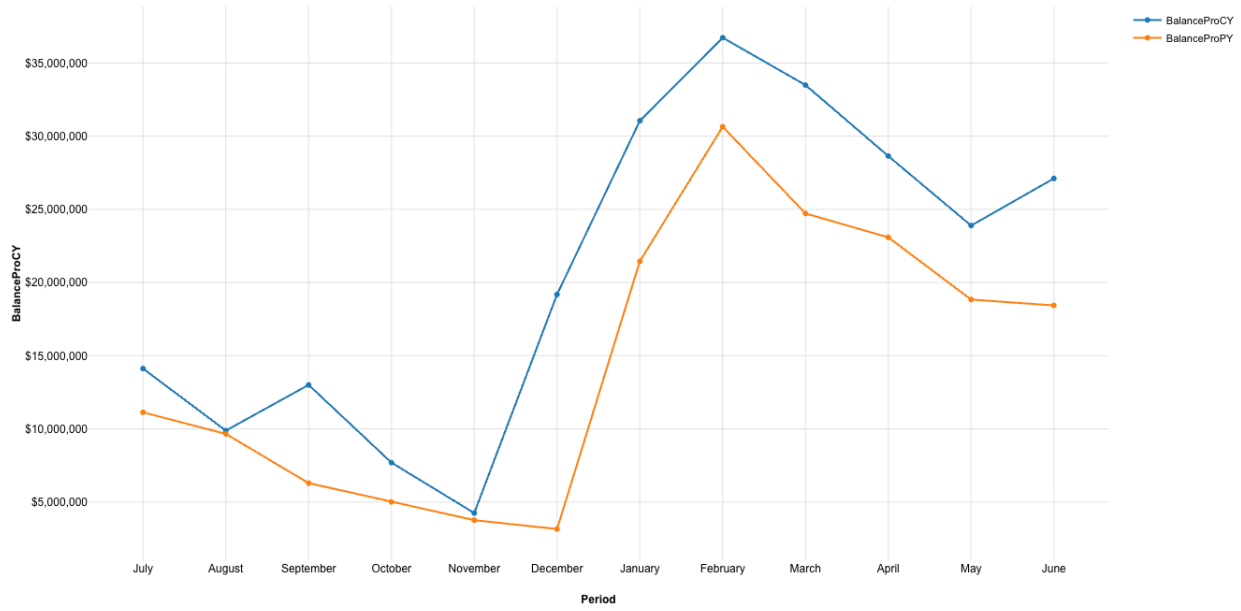
Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund
September 2026

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	\$995,483	\$52,484,638	1.90%	\$1,090,778	\$61,052,071	1.79%
5800	State Program Revenues	\$7,572,151	\$21,912,191	34.56%	\$13,518,878	\$28,108,674	48.10%
5900	Federal Program Revenues	\$21,815	\$21,815	100.00%	\$0	\$40,000	0.00%
5020	Total Revenues	\$8,589,450	\$74,418,644	11.54%	\$14,609,657	\$89,200,745	16.38%
EXPENDITURES:							
Current:							
0011	Instruction	\$9,056,385	\$42,972,427	21.07%	\$10,635,180	\$52,149,037	20.39%
0012	Instructional Resources and Media Services	\$31,606	\$152,969	20.66%	\$67,587	\$305,109	22.15%
0013	Curriculum and Staff Development	\$181,140	\$693,401	26.12%	\$165,613	\$895,760	18.49%
0021	Instructional Leadership	\$93,513	\$424,399	22.03%	\$184,810	\$443,415	41.68%
0023	School Leadership	\$856,577	\$3,750,264	22.84%	\$841,156	\$5,029,550	16.72%
0031	Guidance, Counseling, & Evaluation Services	\$651,396	\$2,666,225	24.43%	\$667,800	\$3,054,908	21.86%
0032	Social Work Services	\$0	\$0	0.00%	\$47,500	\$47,500	100.00%
0033	Health Services	\$143,187	\$695,456	20.59%	\$166,026	\$930,286	17.85%
0034	Student Transportation	\$606,585	\$3,230,847	18.77%	\$718,810	\$3,920,641	18.33%
0035	Food Service	\$0	\$23,732	16.15%	\$0	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$634,482	\$2,270,219	27.95%	\$754,801	\$2,529,992	29.83%
0041	General Administration	\$692,088	\$2,975,471	23.26%	\$1,300,250	\$6,038,622	21.53%
0051	Facilities Maintenance and Operations	\$1,489,659	\$6,564,322	22.69%	\$2,633,214	\$9,330,384	28.22%
0052	Security and Monitoring Services	\$89,660	\$748,220	11.98%	\$286,892	\$872,055	32.90%
0053	Data Processing Services	\$433,552	\$1,009,676	42.94%	\$382,838	\$1,557,304	24.58%
0061	Community Services	\$0	\$0	\$0	\$0	\$0	\$0
0071	Principal on Long-term Debt	\$15,943	\$98,694	16.15%	\$51,966	\$160,200	32.44%
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	\$108,206	\$494,024	21.90%	\$128,606	\$550,000	23.38%
6030	Total Expenditures	\$15,083,981	\$68,773,470	21.93%	\$20,040,600	\$89,200,745	22.47%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$6,494,531	\$5,645,174		-\$5,430,943	\$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	-\$6,494,531	\$5,645,174		-\$5,430,943	\$0	
0100	Fund Balances- Beginning	\$12,789,624	\$12,789,624		\$18,434,799	\$18,434,799	
3000	Fund Balances - Ending	\$6,295,093	\$18,434,798		\$13,003,856	\$18,434,799	

Expense Insights:

General Fund expenses totaled \$7,616,896 in September 2026, which is -\$2,841,477 or -27.2% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 11 Instruction of -\$3,769,534, an increase in 51 Plant Maint/Operations of \$500,198, and an increase in 00 Generic of \$358,040.

Fund Balance Monthly Trend



CELINA ISD

Statement of Revenues, Expenditures, and Changes in Fund Balances - Food Service
September 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	\$321,773	\$1,710,706	18.81%	\$363,244	\$2,064,500	17.59%
5800	State Program Revenues	\$2,429	\$117,562	2.07%	\$11,358	\$101,000	11.25%
5900	Federal Program Revenues	\$73,051	\$1,144,572	6.38%	\$92,021	\$1,495,656	6.15%
5020	TOTAL REVENUE	\$397,254	\$2,972,840	13.36%	\$466,623	\$3,661,156	12.75%
	EXPENDITURES:						
0035	Food Services	\$572,744	\$2,788,489	20.54%	\$684,755	\$3,601,156	19.01%
0051	Plant Maintenance & Operations	\$15,350	\$62,152	24.70%	\$-137,300	\$60,000	-228.83%
6030	TOTAL EXPENDITURES	\$588,094	\$2,850,641	20.63%	\$547,455	\$3,661,156	14.95%
1100	Surplus / (Deficit)	-\$190,840	\$122,199		-\$80,832	\$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	-\$190,840	\$122,199		-\$80,832	\$0	
0100	Fund Balance — Beginning	\$1,069,075	\$1,069,075		\$1,191,274	\$1,191,274	
3000	Fund Balance — Ending	\$878,235	\$1,191,274		\$1,110,442	\$1,191,274	

CELINA ISD

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

September 2026

Data Control Codes		Prior YTD	Prior Year Actual	YTD% of PY Actual	Current YTD	Annual Budget	YTD% of Budget
REVENUES							
5700	Local & Intermediate	\$905,454	\$31,435,429	2.88%	\$482,063	\$37,702,000	1.28%
5800	State Program	\$0	\$4,687,362	0.00%	\$0	\$1,359,963	0.00%
5020	TOTAL REVENUE	\$905,454	\$36,122,791	2.51%	\$482,063	\$39,061,963	1.23%
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)	-\$8,950,001	-\$541,991		\$482,063	\$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	-\$5,298,612	\$3,346,267		\$482,063	\$0	
0100	Fund Balance — Beginning	\$23,369,126	\$23,369,126		\$26,715,393	\$26,715,393	
3000	ENDING FUND BALANCE	\$18,070,514	\$26,715,393		\$27,197,456	\$26,715,393	

CELINA ISD

Federal Fund Overview

September 2026

Fund	Prior YTD	Prior Year Actual	YTD % of PY	Annual Budget	Current YTD	YTD % of Budget
Total Special Revenue Fund - Federal Programs	\$192,941	\$959,704	20.10%	\$1,219,837	\$373,134	30.59%
211 ESEA, Title I, Part A	\$7,139	\$85,497	8.35%	\$73,018	\$18,822	25.78%
224 IDEA - Part B, Formula	\$132,257	\$737,902	17.92%	\$920,374	\$195,238	21.21%
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	\$4,405	\$19,528	22.56%	\$23,353	\$1,660	7.11%
255 ESEA, Title II, Part A	\$15,275	\$47,752	31.99%	\$51,540	\$12,127	23.53%
263 Title III, Part A	\$32,957	\$67,615	48.74%	\$128,294	\$137,281	107.01%
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	\$908	\$1,410	64.41%	\$0	\$0	0.00%
289 Federally Funded Special Revenue Funds	\$0	\$0	0.00%	\$9,250	\$8,006	86.55%