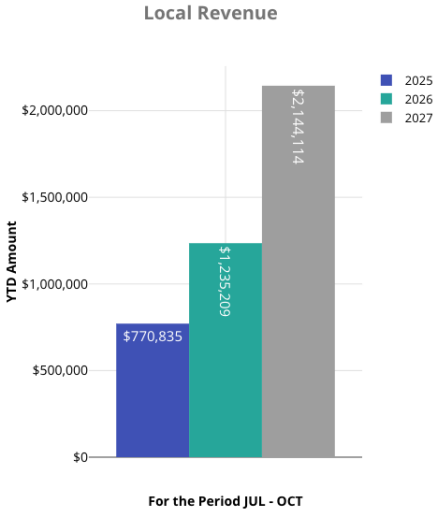
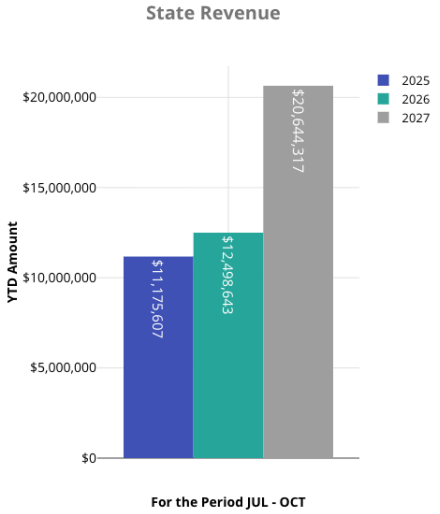
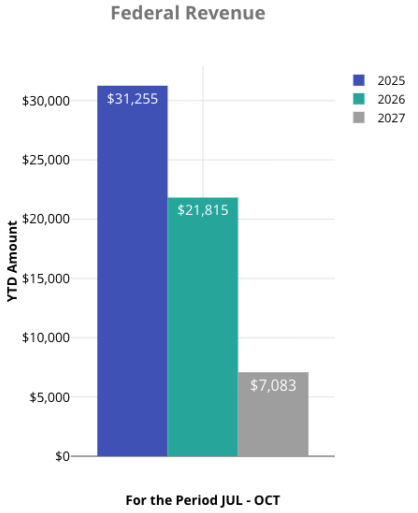
CELINA ISD
YTD General Fund Revenue Overview
October 2026

Local Revenue	State Revenue	Federal Revenue
$2,144,114	**$20,644,317**	**$7,083**
3.51% of Budget	73.44% of Budget	17.71% of Budget





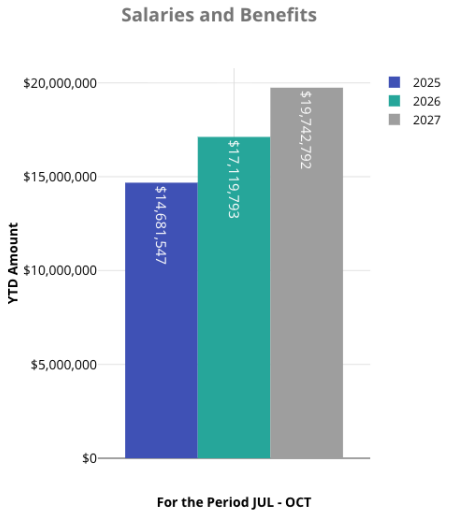


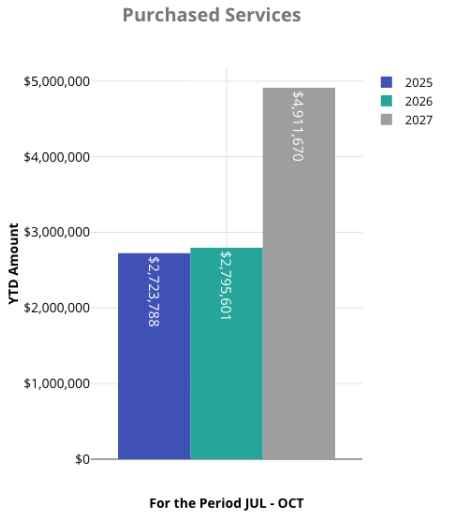
	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	$281,065	$291,032	$55,796,071	0.52%
5712 TAXES, PRIOR YEAR	$242,856	$1,053,697	$1,076,000	97.93%
5742 EARNINGS ON INVESTMENT	$251,648	$175,488	$362,000	48.48%
ALL OTHER LOCAL REVENUE	$459,639	$623,898	$3,818,000	16.34%
TOTAL LOCAL REVENUE	$1,235,209	$2,144,114	$61,052,071	3.51%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	$1,193,203	$826,602	$24,508,674	3.37%
5812 FSP FORMULA FOUNDATION	$11,305,440	$19,525,269	$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	$12,498,643	$20,644,317	$28,108,674	73.44%
TOTAL FEDERAL REVENUE	$21,815	$7,083	$40,000	17.71%
TOTAL REVENUE	$13,755,667	$22,795,515	$89,200,745	25.56%
7000 OTHER FINANCING SOURCES	$0	$0	$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	$13,755,667	$22,795,515	$89,200,745	25.56%

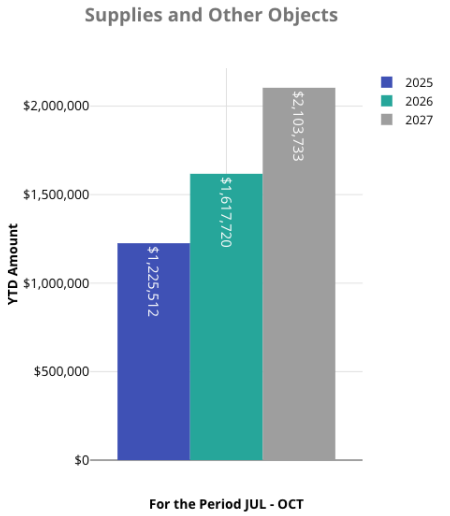
Revenue Insight:
General Fund revenues totaled $8,185,858 in October 2026, which is $3,019,641 or 58.4% more than the amount received last year for this month. The year over year difference is driven by an increase in 5800-5899 State Program Revenues of $2,198,947, an increase in 5700-5799 Local and Intermediate Sources of $813,611, and an increase in 5900-5999 Federal Program Revenues of $7,083.

CELINA ISD
YTD General Fund Expense Overview
October 2026

Salaries and Benefits	Purchased Services	Supplies & Equipment
$19,742,792	**$4,911,670**	**$2,103,733**
29.73% of Budget	35.44% of Budget	23.55% of Budget







	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	$13,199,559	$15,017,417	$47,739,826	31.46%
6120-6129 SUPPORT PERSONNEL	$2,540,930	$2,889,338	$11,315,077	25.54%
6130-6139 EMPLOYEE ALLOWANCES	$3,650	$1,977	$24,000	8.24%
6140-6149 EMPLOYEE BENEFITS	$1,375,655	$1,834,058	$7,329,730	25.02%
TOTAL SALARIES AND BENEFITS	$17,119,793	$19,742,792	$66,408,633	29.73%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	$2,795,601	$4,911,670	$12,527,710	39.21%
6224 RECAPTURE	$0	$0	$1,330,981	0.00%
TOTAL PURCHASED SERVICES	$2,795,601	$4,911,670	$13,858,691	35.44%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	$1,156,337	$1,606,016	$3,438,674	46.70%
6400 OTHER OPERATING	$380,226	$441,095	$5,221,317	8.45%
6500 DEBT SERVICE	$24,314	$52,720	$160,200	32.91%
6600 CAPITAL OUTLAY	$56,842	$3,902	$113,230	3.45%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	$1,617,720	$2,103,733	$8,933,421	23.55%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	$0	$0	$0	0.00%
TOTAL TRANSFERS	$0	$0	$0	0.00%
TOTAL EXPENSES	$21,533,114	$26,758,195	$89,200,745	30.00%

Expense Insights:
General Fund expenses totaled $6,717,595 in October 2026, which is $268,462 or 4.2% more than the amount spent last year for this month. The year over year difference is driven by an increase in 6200-6299 Professional and Contracted Services of $406,586, a decrease in 6100-6199 Payroll Costs of -$379,872, and an increase in 6300-6399 Supplies and Materials of $159,773.

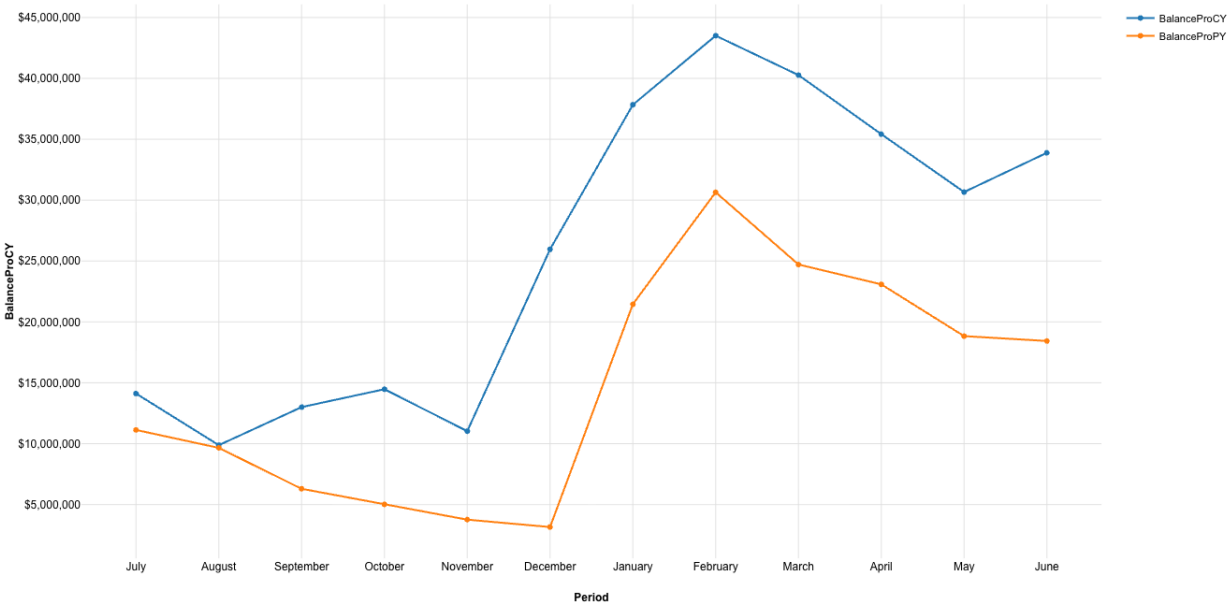
CELINA ISD
Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund
October 2026

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	$1,235,209	$52,484,638	2.35%	$2,144,114	$61,052,071	3.51%
5800	State Program Revenues	$12,498,643	$21,912,191	57.04%	$20,644,317	$28,108,674	73.44%
5900	Federal Program Revenues	$21,815	$21,815	100.00%	$7,083	$40,000	17.71%
5020	Total Revenues	$13,755,667	$74,418,644	18.48%	$22,795,515	$89,200,745	25.56%
	EXPENDITURES:						
	Current:						
0011	Instruction	$13,615,413	$42,972,427	31.68%	$14,593,649	$52,149,037	27.98%
0012	Instructional Resources and Media Services	$45,750	$152,969	29.91%	$103,710	$305,109	33.99%
0013	Curriculum and Staff Development	$235,069	$693,401	33.90%	$235,935	$895,760	26.34%
0021	Instructional Leadership	$128,880	$424,399	30.37%	$257,277	$443,415	58.02%
0023	School Leadership	$1,138,779	$3,750,264	30.37%	$1,122,087	$5,029,550	22.31%
0031	Guidance, Counseling, & Evaluation Services	$828,190	$2,666,225	31.06%	$924,294	$3,054,908	30.26%
0032	Social Work Services	$0	$0	0.00%	$47,500	$47,500	100.00%
0033	Health Services	$217,241	$695,456	31.24%	$228,992	$930,286	24.62%
0034	Student Transportation	$897,022	$3,230,847	27.76%	$1,058,783	$3,920,641	27.01%
0035	Food Service	$0	$23,732	24.64%	$0	$0	0.00%
0036	Cocurricular/Extracurricular Activities	$851,126	$2,270,219	37.49%	$1,001,534	$2,529,992	39.59%
0041	General Administration	$872,520	$2,975,471	29.32%	$1,476,758	$6,038,622	24.46%
0051	Facilities Maintenance and Operations	$1,971,554	$6,564,322	30.03%	$3,364,549	$9,330,384	36.06%
0052	Security and Monitoring Services	$111,980	$748,220	14.97%	$321,555	$872,055	36.87%
0053	Data Processing Services	$487,068	$1,009,676	48.24%	$467,964	$1,557,304	30.05%
0061	Community Services	$0	$0	$0	$0	$0	$0
0071	Principal on Long-term Debt	$24,314	$98,694	24.64%	$52,720	$160,200	32.91%
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	$21,533,114	$68,773,470	31.31%	$26,758,195	$89,200,745	30.00%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-$7,777,447	$5,645,174		-$3,962,680	$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	-$7,777,447	$5,645,174		-$3,962,680	$0	
0100	Fund Balances- Beginning	$12,789,624	$12,789,624		$18,434,799	$18,434,799	
3000	Fund Balances - Ending	$5,012,177	$18,434,798		$14,472,119	$18,434,799	

Expense Insights:

General Fund expenses totaled $6,717,595 in October 2026, which is $268,462 or 4.2% more than the amount spent last year for this month. The year over year difference is driven by a decrease in 11 Instruction of -$600,560, an increase in 00 Generic of $364,732, and an increase in 51 Plant Maint/Operations of $249,440.

Fund Balance Monthly Trend



CELINA ISD
Statement of Revenues, Expenditures, and Changes in Fund Balances - Food Service
October 2026

Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
	REVENUES:						
5700	Local & Intermediate Sources	$539,744	$1,710,706	31.55%	$622,912	$2,064,500	30.17%
5800	State Program Revenues	$12,830	$117,562	10.91%	$22,295	$101,000	22.07%
5900	Federal Program Revenues	$202,270	$1,144,572	17.67%	$233,785	$1,495,656	15.63%
5020	TOTAL REVENUE	$754,844	$2,972,840	25.39%	$878,992	$3,661,156	24.01%
	EXPENDITURES:						
0035	Food Services	$844,800	$2,788,489	30.30%	$942,336	$3,601,156	26.17%
0051	Plant Maintenance & Operations	$20,454	$62,152	32.91%	$-126,633	$60,000	-211.06%
6030	TOTAL EXPENDITURES	$865,254	$2,850,641	30.35%	$815,703	$3,661,156	22.28%
1100	Surplus / (Deficit)	-$110,410	$122,199		$63,289	$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	-$110,410	$122,199		$63,289	$0	
0100	Fund Balance — Beginning	$1,069,075	$1,069,075		$1,191,274	$1,191,274	
3000	Fund Balance — Ending	$958,665	$1,191,274		$1,254,563	$1,191,274	

CELINA ISD
Statement of Revenues, Expenditures, and Changes in Fund Balances - Debt Service
October 2026

Data Control Codes		Prior YTD	Prior Year Actual	YTD% of PY Actual	Current YTD	Annual Budget	YTD% of Budget
	REVENUES						
5700	Local & Intermediate	$1,018,338	$31,435,429	3.24%	$1,112,935	$37,702,000	2.95%
5800	State Program	$0	$4,687,362	0.00%	$0	$1,359,963	0.00%
5020	TOTAL REVENUE	$1,018,338	$36,122,791	2.82%	$1,112,935	$39,061,963	2.85%
	EXPENDITURES						
0071	Debt Service	$9,855,455	$36,664,782	26.88%	$17,760,277	$39,061,963	45.47%
6030	TOTAL EXPENDITURES	$9,855,455	$36,664,782	26.88%	$17,760,277	$39,061,963	45.47%
1100	SURPLUS / (DEFICIT)	-$8,837,117	-$541,991		-$16,647,342	$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	-$5,185,728	$3,346,267		-$16,647,342	$0	
0100	Fund Balance — Beginning	$23,369,126	$23,369,126		$26,715,393	$26,715,393	
3000	ENDING FUND BALANCE	$18,183,398	$26,715,393		$10,068,051	$26,715,393	

CELINA ISD
Federal Fund Overview
October 2026

Fund	Prior YTD	Prior Year Actual	YTD % of PY	Annual Budget	Current YTD	YTD % of Budget
Total Special Revenue Fund - Federal Programs	$273,634	$959,704	28.51%	$1,219,837	$448,839	36.80%
211 ESEA, Title I, Part A	$15,478	$85,497	18.10%	$73,018	$25,182	34.49%
224 IDEA - Part B, Formula	$194,617	$737,902	26.37%	$920,374	$256,175	27.83%
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	$9,962	19.33%
263 Title III, Part A	$42,457	$67,615	62.79%	$128,294	$147,856	115.25%
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	$1,402	$1,410	99.41%	$0	$0	0.00%
289 Federally Funded Special Revenue Funds	$0	$0	0.00%	$9,250	$8,006	86.55%