

**NAVARRO ISD**  
**SUMMARY BY FUNCTION**  
As of May 31, 2026

	<u>2025-26 Original Budget</u>	<u>2025-26 Amendments</u>	<u>2025-26 Budget</u>	<u>Year to Date</u>	<u>% of Budget</u>
<b>Revenues:</b>					
<b>Total Local Revenue</b>	14,189,177	-	14,189,177	14,409,704	101.55%
<b>Total State Revenue</b>	21,178,734	1,146,500	22,325,234	16,305,690	73.04%
<b>Total Federal Revenue</b>	-	-	-	9,618	100.00%
<b>Total Other Resources</b>	-	19,353	19,353	24,170	124.89%
<b>TOTAL REVENUES</b>	<b>\$ 35,367,911</b>	<b>1,165,853</b>	<b>36,533,764</b>	<b>30,749,182</b>	<b>84.17%</b>
<b>EXPENDITURES</b>					
<b>11 Instruction</b>	20,182,980	999,999	21,182,979	15,261,698	72.05%
<b>12 Media Sources</b>	457,320	825	458,145	293,129	63.98%
<b>13 Curriculum</b>	153,060	12,480	165,540	45,386	27.42%
<b>21 Instruction Admin</b>	492,366	5,855	498,221	365,833	73.43%
<b>23 School Leadership</b>	1,778,399	2,350	1,780,749	1,275,780	71.64%
<b>31 Counseling</b>	1,003,393	-	1,003,393	705,479	70.31%
<b>33 Health Services</b>	333,352	-	333,352	202,123	60.63%
<b>34 Transportation</b>	1,530,437	37,482	1,567,919	1,197,995	76.41%
<b>35 Food Services</b>	-	-	-	-	0.00%
<b>36 Cocurricular/Extracurricular</b>	1,378,671	8,900	1,387,571	857,695	61.81%
<b>41 General Admin</b>	1,548,071	111,490	1,659,561	1,019,595	61.44%
<b>51 Maintenance &amp; Grounds</b>	4,122,807	168,047	4,290,854	2,913,928	67.91%
<b>52 Security Services</b>	477,560	-	477,560	298,883	62.59%
<b>53 Data Processing</b>	958,495	214,289	1,172,784	804,625	68.61%
<b>61 Community Service</b>	24,010	-	24,010	9,467	39.43%
<b>71 Debt Service</b>	207,904	-	207,904	111,420	53.59%
<b>81 Capital Outlay</b>	0	-	0	-	0.00%
<b>93 Shared Services</b>	-	-	-	-	0.00%
<b>99 Other Gov't Charges</b>	360,000	-	360,000	329,737	91.59%
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,008,825</b>	<b>1,561,717</b>	<b>36,570,542</b>	<b>25,692,773</b>	<b>70.26%</b>
<b>Net Revenues over Expenditures</b>	<b>359,086</b>		<b>(36,778)</b>	<b>5,056,409</b>	
<b>Fund Balance Beginning (Deficit)</b>	<b>15,566,458</b>	<b>-</b>	<b>15,566,458</b>	<b>15,566,458</b>	
<b>Fund Balance Ending (Deficit)</b>	<b>\$ 15,925,544</b>	<b>-</b>	<b>15,529,680</b>	<b>20,622,867</b>	

**NAVARRO ISD**  
**Revenues and Expenditures – Budget to Actual**  
**As of May 31, 2026**

	<b>2025-26</b>	<b>2025-26</b>	<b>2025-26</b>		
	<b>Original Budget</b>	<b>Amendments</b>	<b>Amended Budget</b>	<b>Year to Date</b>	<b>% of Budget</b>
<b>Revenues:</b>					
Local Taxes	13,805,177	-	<b>13,805,177</b>	13,111,499	94.98%
Tuition & Fees	86,000	-	<b>86,000</b>	59,491	69.18%
Other Local Sources	213,000	-	<b>213,000</b>	1,148,589	539.24%
Cocurricular	85,000	-	<b>85,000</b>	90,125	106.03%
<b>Total Local Revenue</b>	<b>14,189,177</b>	<b>-</b>	<b>14,189,177</b>	<b>14,409,704</b>	<b>101.55%</b>
Per Capita and Foundation	19,424,516	1,120,000	<b>20,544,516</b>	15,132,932	73.66%
State prgm Rev by TEA	-	-	-	-	0.00%
State Rev - TRS On-Behalf	1,754,218	26,500	<b>1,780,718</b>	1,172,758	65.86%
<b>Total State Revenue</b>	<b>21,178,734</b>	<b>1,146,500</b>	<b>22,325,234</b>	<b>16,305,690</b>	<b>73.04%</b>
Other Federal Revenue	-	-	-	-	0.00%
Coop Medicaid Payment	-	-	-	9,618	100.00%
<b>Total Federal Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,618</b>	<b>100.00%</b>
Other Resources	-	19,353	<b>19,353</b>	24,170	0.00%
<b>Total Other Resources</b>	<b>-</b>	<b>19,353</b>	<b>19,353</b>	<b>24,170</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>\$ 35,367,911</b>	<b>1,165,853</b>	<b>36,533,764</b>	<b>30,749,182</b>	<b>84.17%</b>
<b>EXPENDITURES</b>					
<b>Function 11 Instruction</b>					
Payroll Costs	17,810,693	667,805	<b>18,478,498</b>	13,572,043	73.45%
Professional & Contracted Svc	659,056	137,276	<b>796,332</b>	583,794	73.31%
Supplies & Materials	1,429,686	199,013	<b>1,628,699</b>	1,053,764	64.70%
Other Operating Costs	98,465	(5,185)	<b>93,280</b>	45,846	49.15%
Capital Outlay	185,080	1,090	<b>186,170</b>	6,251	3.36%
<b>Total Function 11</b>	<b>20,182,980</b>	<b>999,999</b>	<b>21,182,979</b>	<b>15,261,698</b>	<b>72.05%</b>
<b>Function 12 Media Sources</b>					
Payroll Costs	360,990	-	<b>360,990</b>	254,130	70.40%
Professional & Contracted Svc	39,060	(478)	<b>38,582</b>	13,328	34.54%
Supplies & Materials	53,140	825	<b>53,965</b>	22,800	42.25%
Other Operating Costs	4,130	478	<b>4,608</b>	2,871	62.30%
<b>Total Function 12</b>	<b>457,320</b>	<b>825</b>	<b>458,145</b>	<b>293,129</b>	<b>63.98%</b>
<b>Function 13 Curriculum</b>					
Payroll Costs	-	-	-	-	0.00%
Professional & Contracted Svc	114,800	8,110	<b>122,910</b>	28,170	22.92%
Supplies & Materials	4,430	-	<b>4,430</b>	3,479	78.53%
Other Operating Costs	33,830	4,370	<b>38,200</b>	13,737	35.96%
<b>Total Function 13</b>	<b>153,060</b>	<b>12,480</b>	<b>165,540</b>	<b>45,386</b>	<b>27.42%</b>
<b>Function 21 Instruction Administration</b>					
Payroll Costs	455,386	1,355	<b>456,741</b>	359,624	78.74%
Professional & Contracted Svc	19,290	4,500	<b>23,790</b>	250	1.05%
Supplies & Materials	8,450	-	<b>8,450</b>	1,794	21.23%
Other Operating Costs	9,240	-	<b>9,240</b>	4,165	45.08%
<b>Total Function 21</b>	<b>492,366</b>	<b>5,855</b>	<b>498,221</b>	<b>365,833</b>	<b>73.43%</b>
<b>Function 23 School Leadership</b>					
Payroll Costs	1,709,809	-	<b>1,709,809</b>	1,254,825	73.39%
Professional & Contracted Svc	19,440	2,800	<b>22,240</b>	3,408	15.32%
Supplies & Materials	21,750	2,065	<b>23,815</b>	9,941	41.74%
Other Operating Costs	27,400	(2,515)	<b>24,885</b>	7,606	30.56%
<b>Total Function 23</b>	<b>1,778,399</b>	<b>2,350</b>	<b>1,780,749</b>	<b>1,275,780</b>	<b>71.64%</b>
<b>Function 31 Counseling</b>					
Payroll Costs	794,503	-	<b>794,503</b>	538,094	67.73%
Professional & Contracted Svc	103,250	(562)	<b>102,688</b>	88,866	86.54%
Supplies & Materials	96,080	392	<b>96,472</b>	73,286	75.97%
Other Operating Costs	9,560	170	<b>9,730</b>	5,233	53.78%
<b>Total Function 31</b>	<b>1,003,393</b>	<b>-</b>	<b>1,003,393</b>	<b>705,479</b>	<b>70.31%</b>
<b>Function 33 Health Services</b>					
Payroll Costs	306,262	-	<b>306,262</b>	191,839	62.64%
Professional & Contracted Svc	3,790	-	<b>3,790</b>	664	17.52%
Supplies & Materials	22,260	-	<b>22,260</b>	9,461	42.50%
Other Operating Costs	1,040	-	<b>1,040</b>	159	15.29%
<b>Total Function 33</b>	<b>333,352</b>	<b>-</b>	<b>333,352</b>	<b>202,123</b>	<b>60.63%</b>
<b>Function 34 Transportation</b>					
Payroll Costs	1,076,367	-	<b>1,076,367</b>	797,441	74.09%
Professional & Contracted Svc	345,390	31,998	<b>377,388</b>	254,029	67.31%
Supplies & Materials	204,630	(1,498)	<b>203,132</b>	202,882	99.88%
Other Operating Costs	(95,950)	6,982	<b>(88,968)</b>	(56,357)	63.35%
Capital Outlay	-	-	-	-	0.00%
<b>Total Function 34</b>	<b>1,530,437</b>	<b>37,482</b>	<b>1,567,919</b>	<b>1,197,995</b>	<b>76.41%</b>
<b>Function 35 Food Services</b>					

**NAVARRO ISD**  
**Revenues and Expenditures – Budget to Actual**  
**As of May 31, 2026**

	2025-26 Original Budget	2025-26 Amendments	2025-26 Amended Budget	Year to Date	% of Budget
Payroll Costs	-	-	-	-	0.00%
<b>Total Function 35</b>	-	-	-	-	0.00%
<b>Function 36 Cocurricular/Extracurricular</b>					
Payroll Costs	742,762	(13,695)	729,067	434,074	59.54%
Professional & Contracted Svc	107,787	7,490	115,277	81,821	70.98%
Supplies & Materials	176,920	6,205	183,125	104,659	57.15%
Other Operating Costs	351,202	8,900	360,102	237,141	65.85%
Capital Outlay	-	-	-	-	0.00%
<b>Total Function 36</b>	1,378,671	8,900	1,387,571	857,695	61.81%
<b>Function 41 General Admin</b>					
Payroll Costs	1,147,394	-	1,147,394	773,849	67.44%
Professional & Contracted Svc	238,287	101,390	339,677	175,768	51.75%
Supplies & Materials	42,190	10,000	52,190	22,427	42.97%
Other Operating Costs	120,200	100	120,300	47,551	39.53%
<b>Total Function 41</b>	1,548,071	111,490	1,659,561	1,019,595	61.44%
<b>Function 51 Maintenance &amp; Grounds</b>					
Payroll Costs	1,878,127	69,000	1,947,127	1,254,996	64.45%
Professional & Contracted Svc	1,249,480	45,980	1,295,460	742,305	57.30%
Supplies & Materials	271,700	18,597	290,297	195,169	67.23%
Other Operating Costs	381,500	-	381,500	368,596	96.62%
Capital Equipment	342,000	34,470	376,470	352,862	93.73%
<b>Total Function 51</b>	4,122,807	168,047	4,290,854	2,913,928	67.91%
<b>Function 52 Security Services</b>					
Professional & Contracted Svc	467,860	-	467,860	298,733	63.85%
Supplies & Materials	8,700	-	8,700	150	1.72%
Other Operating Costs	1,000	-	1,000	-	0.00%
Capital Outlay	-	-	-	-	0.00%
<b>Total Function 52</b>	477,560	-	477,560	298,883	62.59%
<b>Function 53 Data Processing</b>					
Payroll Costs	597,710	25,000	622,710	341,565	54.85%
Professional & Contracted Svc	184,435	79,657	264,092	233,455	88.40%
Supplies & Materials	123,600	109,632	233,232	186,744	80.07%
Other Operating Costs	12,750	-	12,750	9,205	72.20%
Capital Outlay	40,000	-	40,000	33,656	0.00%
<b>Total Function 53</b>	958,495	214,289	1,172,784	804,625	68.61%
<b>Function 61 Community Service</b>					
Professional & Contracted Svc	5,150	-	5,150	2,292	44.50%
Supplies & Materials	13,390	-	13,390	4,590	34.28%
Other Operating Costs	5,470	-	5,470	2,585	47.26%
<b>Total Function 61</b>	24,010	-	24,010	9,467	39.43%
<b>Function 71 Debt Service</b>					
Debt Service	207,904	-	207,904	111,420	53.59%
<b>Total Function 71</b>	207,904	-	207,904	111,420	53.59%
<b>Function 81 Capital Outlay</b>					
Capital Outlay	0	-	0	-	0.00%
<b>Total Function 81</b>	0	-	0	-	0.00%
<b>Function 93</b>					
Other Operating Costs	-	-	-	-	0.00%
<b>Total Function 93</b>	-	-	-	-	0.00%
<b>Function 99</b>					
Other Gov't Charges	360,000	-	360,000	329,737	91.59%
<b>Total Function 99</b>	360,000	-	360,000	329,737	91.59%
<b>TOTAL EXPENDITURES</b>	<b>\$ 35,008,825</b>	<b>1,561,717</b>	<b>36,570,542</b>	<b>25,692,773</b>	<b>70.26%</b>
<b>Net Revenues over Expenditures</b>	<b>359,086</b>		<b>(36,778)</b>	<b>5,056,409</b>	
<b>Does not reflect difference in accruals</b>					
<b>Fund Balance Beginning (Deficit)</b>	<b>15,566,458</b>		<b>15,566,458</b>	<b>15,566,458</b>	
<b>Fund Balance Ending (Deficit)</b>	<b>\$ 15,925,544</b>		<b>15,529,680</b>	<b>20,622,867</b>	

**NAVARRO ISD**  
**SUMMARY BY FUNCTION**  
**(Payroll Only)**  
**As of May 31, 2026**

	<u>2025-26 Original Budget</u>	<u>2025-26 Amended Budget</u>	<u>YTD Payroll</u>	<u>% of Budget</u>
<b>EXPENDITURES</b>				
11 Instruction	17,810,693	18,478,498	13,572,043	73.45%
12 Media Sources	360,990	360,990	254,130	70.40%
13 Curriculum	-	-	-	0.00%
21 Instruction Admin	455,386	456,741	359,624	78.74%
23 School Leadership	1,709,809	1,709,809	1,254,825	73.39%
31 Counseling	794,503	794,503	538,094	67.73%
33 Health Services	306,262	306,262	191,839	62.64%
34 Transportation	1,076,367	1,076,367	797,441	74.09%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	742,762	729,067	434,074	59.54%
41 General Admin	1,147,394	1,147,394	773,849	67.44%
51 Maintenance & Grounds	1,878,127	1,947,127	1,254,996	64.45%
52 Security Services				
53 Data Processing	597,710	622,710	341,565	54.85%
61 Community Service				
71 Debt Service				
81 Capital Outlay				
93 Shared Services				
99 Other Gov't Charges				
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,880,003</b>	<b>27,629,468</b>	<b>19,772,480</b>	<b>71.56%</b>

**NAVARRO ISD**  
**SUMMARY BY FUNCTION**  
**(Other Expenditures)**  
**As of May 31, 2026**

	<u>2025-26 Original Budget</u>	<u>2025-26 Amended Budget</u>	<u>YTD Other Exp</u>	<u>% of Budget</u>
<b>EXPENDITURES</b>				
11 Instruction	2,187,207	2,518,311	1,683,404	66.85%
12 Media Sources	96,330	97,155	38,999	40.14%
13 Curriculum	153,060	165,540	45,386	27.42%
21 Instruction Admin	36,980	41,480	6,209	14.97%
23 School Leadership	68,590	70,940	20,955	29.54%
31 Counseling	208,890	208,890	167,385	80.13%
33 Health Services	27,090	27,090	10,284	37.96%
34 Transportation	454,070	491,552	400,554	81.49%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	635,909	658,504	423,621	64.33%
41 General Admin	400,677	512,167	245,746	47.98%
51 Maintenance & Grounds	2,244,680	2,343,727	1,658,932	70.78%
52 Security Services	476,560	476,560	298,883	62.72%
53 Data Processing	360,785	550,074	463,060	84.18%
61 community Service	24,010	24,010	9,467	39.43%
71 Debt Service	207,904	207,904	111,420	53.59%
81 Capital Outlay	0	0	-	0.00%
93 Shared Services	-	-	-	0.00%
99 Other Gov't Charges	360,000	360,000	329,737	91.59%
<b>TOTAL EXPENDITURES</b>	<b>\$ <u>7,942,742</u></b>	<b><u>8,753,904</u></b>	<b><u>5,914,042</u></b>	<b><u>67.56%</u></b>

**NAVARRO ISD 2025-26  
MONTH TO MONTH COMPARISON**

	September	October	November	December	January	February	March	April	May	June	July	August	Totals
<b>REVENUES</b>													
Local Real & Property	23,020	17,744	98,386	5,958,708	4,352,431	2,276,244	236,809	82,634	65,523	-	-	-	13,111,499
Tuition and Fees	3,450	3,550	3,300	3,300	3,300	3,300	3,300	18,384	17,607	-	-	-	59,491
Other Rev From Local	43,043	59,922	71,504	65,483	77,132	76,231	587,048	96,034	72,192	-	-	-	1,148,589
Athletic Activity	24,534	26,347	6,739	3,947	4,690	8,871	6,716	4,047	4,234	-	-	-	90,125
<b>Total Local Rev</b>	<b>94,047</b>	<b>107,563</b>	<b>179,929</b>	<b>6,031,438</b>	<b>4,437,553</b>	<b>2,364,646</b>	<b>833,873</b>	<b>201,099</b>	<b>159,556</b>	-	-	-	<b>14,409,704</b>
Per-Captia-Foundation	4,782,409	4,257,582	2,090,565	599,796	41,415	41,415	104,821	1,311,306	1,903,623	-	-	-	15,132,932
Misc TEA Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
TRS On-Behalf	128,341	131,196	127,815	132,747	129,347	131,226	130,684	130,251	131,151	-	-	-	1,172,758
<b>Total State Rev</b>	<b>4,910,750</b>	<b>4,388,778</b>	<b>2,218,380</b>	<b>732,543</b>	<b>170,762</b>	<b>172,641</b>	<b>235,505</b>	<b>1,441,557</b>	<b>2,034,774</b>	-	-	-	<b>16,305,690</b>
Other Federal Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Medicaid Reimb	-	-	-	9,618	-	-	-	-	-	-	-	-	9,618
<b>Total Federal Rev</b>	-	-	-	<b>9,618</b>	-	-	-	-	-	-	-	-	<b>9,618</b>
Other Resources	-	6,677	-	6,288	6,744	-	-	1,509	2,952	-	-	-	24,170
<b>Total Other Resources</b>	-	<b>6,677</b>	-	<b>6,288</b>	<b>6,744</b>	-	-	<b>1,509</b>	<b>2,952</b>	-	-	-	24,170
<b>TOTAL REVENUES</b>	<b>5,004,797</b>	<b>4,503,018</b>	<b>2,398,309</b>	<b>6,779,887</b>	<b>4,615,059</b>	<b>2,537,287</b>	<b>1,069,378</b>	<b>1,644,165</b>	<b>2,197,282</b>	-	-	-	<b>30,749,182</b>
<b>EXPENDITURES</b>													
<b>Function 11 Instruction</b>													
Payroll Costs	1,540,823	1,478,011	1,535,868	1,509,736	1,481,233	1,497,275	1,514,786	1,507,685	1,506,626	-	-	-	13,572,043
Professional & Contracted Svc	26,229	24,908	118,047	52,203	58,243	122,291	55,409	61,410	65,054	-	-	-	583,794
Supplies & Materials	251,296	168,030	53,329	33,564	25,702	32,722	32,113	69,828	387,180	-	-	-	1,053,764
Other Operating Costs	7,981	3,314	5,708	3,084	4,237	3,980	4,309	6,777	6,456	-	-	-	45,846
Capital Outlay	-	-	-	-	-	-	-	6,251	-	-	-	-	6,251
<b>Total Funcion 11</b>	<b>1,826,329</b>	<b>1,674,263</b>	<b>1,712,952</b>	<b>1,598,587</b>	<b>1,569,415</b>	<b>1,656,268</b>	<b>1,606,617</b>	<b>1,651,951</b>	<b>1,965,316</b>	-	-	-	<b>15,261,698</b>
<b>Function 12 Media Sources</b>													
Payroll Costs	28,840	27,202	28,726	27,785	28,056	28,229	28,325	28,837	28,130	-	-	-	254,130
Professional & Contracted Svc	210	11,418	-	100	-	745	-	855	-	-	-	-	13,328
Supplies & Materials	1,847	5,962	525	3,424	6,967	2,999	121	-	955	-	-	-	22,800
Other Operating Costs	-	-	546	150	-	-	-	410	1,765	-	-	-	2,871
<b>Total Funcion 12</b>	<b>30,897</b>	<b>44,582</b>	<b>29,797</b>	<b>31,459</b>	<b>35,023</b>	<b>31,973</b>	<b>28,446</b>	<b>30,102</b>	<b>30,850</b>	-	-	-	<b>293,129</b>
<b>Function 13 Curriculum</b>													
Payroll Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Professional & Contracted Svc	8,947	1,485	10,829	585	40	2,544	1,000	2,670	70	-	-	-	28,170
Supplies & Materials	1,055	879	174	-	47	376	645	275	28	-	-	-	3,479
Other Operating Costs	1,214	5,052	855	2,655	704	344	566	1,227	1,120	-	-	-	13,737
<b>Total Funcion 13</b>	<b>11,216</b>	<b>7,416</b>	<b>11,858</b>	<b>3,240</b>	<b>791</b>	<b>3,264</b>	<b>2,211</b>	<b>4,172</b>	<b>1,218</b>	-	-	-	<b>45,386</b>
<b>Function 21 Instruction Administration</b>													
Payroll Costs	39,489	38,780	42,713	40,081	40,081	40,081	40,081	40,081	38,237	-	-	-	359,624
Professional & Contracted Svc	250	-	-	-	-	-	-	-	-	-	-	-	250
Supplies & Materials	153	1,577	-	-	-	-	-	-	64	-	-	-	1,794
Other Operating Costs	589	934	118	734	367	163	1,199	61	-	-	-	-	4,165
<b>Total Funcion 21</b>	<b>40,481</b>	<b>41,291</b>	<b>42,831</b>	<b>40,815</b>	<b>40,448</b>	<b>40,244</b>	<b>41,280</b>	<b>40,142</b>	<b>38,301</b>	-	-	-	<b>365,833</b>
<b>Function 23 School Leadership</b>													
Payroll Costs	143,297	135,895	142,735	138,921	139,098	138,741	138,445	138,757	138,936	-	-	-	1,254,825
Professional & Contracted Svc	1,000	-	-	-	-	-	-	1,155	1,253	-	-	-	3,408
Supplies & Materials	634	4,060	734	(387)	1,639	1,708	451	1,141	(39)	-	-	-	9,941

**NAVARRO ISD 2025-26**  
**MONTH TO MONTH COMPARISON**

	September	October	November	December	January	February	March	April	May	June	July	August	Totals
Other Operating Costs	275	2,071	806	85	755	210	1,605	1,018	781	-	-	-	7,606
<b>Total Funcion 23</b>	<b>145,206</b>	<b>142,026</b>	<b>144,275</b>	<b>138,619</b>	<b>141,492</b>	<b>140,659</b>	<b>140,501</b>	<b>142,071</b>	<b>140,931</b>	-	-	-	<b>1,275,780</b>
<b>Function 31 Counseling</b>													
Payroll Costs	63,694	52,831	60,797	59,505	59,102	62,193	59,899	59,650	60,423	-	-	-	538,094
Professional & Contracted Svc	88,866	-	-	-	-	-	-	-	-	-	-	-	88,866
Supplies & Materials	58,965	624	7,009	131	644	(3,364)	814	270	8,193	-	-	-	73,286
Other Operating Costs	-	599	236	100	425	234	2,415	1,224	-	-	-	-	5,233
<b>Total Funcion 31</b>	<b>211,525</b>	<b>54,054</b>	<b>68,042</b>	<b>59,736</b>	<b>60,171</b>	<b>59,063</b>	<b>63,128</b>	<b>61,144</b>	<b>68,616</b>	-	-	-	<b>705,479</b>
<b>Function 33 Health Services</b>													
Payroll Costs	23,291	20,776	22,213	21,693	21,691	21,075	20,073	20,073	20,954	-	-	-	191,839
Professional & Contracted Svc	320	-	-	-	-	-	-	-	344	-	-	-	664
Supplies & Materials	126	1,561	1,013	-	893	912	1,189	1,951	1,816	-	-	-	9,461
Other Operating Costs	159	-	-	-	-	-	-	-	-	-	-	-	159
<b>Total Funcion 33</b>	<b>23,896</b>	<b>22,337</b>	<b>23,226</b>	<b>21,693</b>	<b>22,584</b>	<b>21,987</b>	<b>21,262</b>	<b>22,024</b>	<b>23,114</b>	-	-	-	<b>202,123</b>
<b>Function 34 Transportation</b>													
Payroll Costs	89,283	97,842	96,312	82,654	79,637	93,313	84,115	85,407	88,878	-	-	-	797,441
Professional & Contracted Svc	8,086	21,074	25,897	12,748	72,831	16,592	25,061	34,452	37,288	-	-	-	254,029
Supplies & Materials	7,865	19,190	16,343	13,742	27,679	12,608	16,052	62,586	26,817	-	-	-	202,882
Other Operating Costs	13,882	(10,930)	(6,688)	(4,207)	(4,424)	(12,339)	(13,038)	(13,558)	(5,055)	-	-	-	(56,357)
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funcion 34</b>	<b>119,116</b>	<b>127,176</b>	<b>131,864</b>	<b>104,937</b>	<b>175,723</b>	<b>110,174</b>	<b>112,190</b>	<b>168,887</b>	<b>147,928</b>	-	-	-	<b>1,197,995</b>
<b>Function 35 Food Services</b>													
Payroll Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funcion 35</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Function 36 Cocurricular/Extracurricular</b>													
Payroll Costs	49,488	42,564	45,787	42,752	41,995	48,655	51,692	69,595	41,546	-	-	-	434,074
Professional & Contracted Svc	2,850	17,233	2,417	20,000	4,455	7,004	27,748	(7,833)	7,947	-	-	-	81,821
Supplies & Materials	10,517	4,662	10,756	7,865	23,957	18,242	7,880	7,941	12,839	-	-	-	104,659
Other Operating Costs	38,392	26,579	29,863	10,039	15,658	34,409	28,347	35,384	18,470	-	-	-	237,141
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funcion 36</b>	<b>101,247</b>	<b>91,038</b>	<b>88,823</b>	<b>80,656</b>	<b>86,065</b>	<b>108,310</b>	<b>115,667</b>	<b>105,087</b>	<b>80,802</b>	-	-	-	<b>857,695</b>
<b>Function 41 General Admin</b>													
Payroll Costs	88,689	82,899	88,687	85,577	85,498	85,527	85,498	85,679	85,795	-	-	-	773,849
Professional & Contracted Svc	12,683	37,836	31,146	29,769	8,198	25,632	21,721	5,475	3,308	-	-	-	175,768
Supplies & Materials	2,846	2,870	517	6,806	1,470	1,577	3,179	180	2,982	-	-	-	22,427
Other Operating Costs	13,822	13,317	7,463	460	1,864	2,462	3,663	643	3,857	-	-	-	47,551
<b>Total Funcion 41</b>	<b>118,040</b>	<b>136,922</b>	<b>127,813</b>	<b>122,612</b>	<b>97,030</b>	<b>115,198</b>	<b>114,061</b>	<b>91,977</b>	<b>95,942</b>	-	-	-	<b>1,019,595</b>
<b>Function 51 Maintenance &amp; Grounds</b>													
Payroll Costs	144,189	142,612	143,936	146,579	142,617	145,510	142,858	108,539	138,156	-	-	-	1,254,996
Professional & Contracted Svc	29,648	122,269	66,559	105,740	91,395	45,799	75,948	111,165	93,782	-	-	-	742,305
Supplies & Materials	24,737	40,931	23,112	22,502	26,989	14,654	20,250	16,777	5,217	-	-	-	195,169
Other Operating Costs	204,210	-	543	163,468	-	375	-	-	-	-	-	-	368,596
Capital Outlay	115,000	160,170	-	3,350	-	32,942	-	41,400	-	-	-	-	352,862
<b>Total Funcion 51</b>	<b>517,784</b>	<b>465,982</b>	<b>234,150</b>	<b>441,639</b>	<b>261,001</b>	<b>239,280</b>	<b>239,056</b>	<b>277,881</b>	<b>237,155</b>	-	-	-	<b>2,913,928</b>
<b>Function 52 Security Services</b>													
Professional & Contracted Svc	33,275	49,088	30,300	29,350	25,525	31,350	28,200	37,275	34,370	-	-	-	298,733

**NAVARRO ISD 2025-26  
MONTH TO MONTH COMPARISON**

	September	October	November	December	January	February	March	April	May	June	July	August	Totals
Supplies & Materials	-	-	-	150	-	-	-	-	-	-	-	-	150
Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funcion 52</b>	<b>33,275</b>	<b>49,088</b>	<b>30,300</b>	<b>29,500</b>	<b>25,525</b>	<b>31,350</b>	<b>28,200</b>	<b>37,275</b>	<b>34,370</b>	-	-	-	<b>298,883</b>
<b>Function 53 Data Processing</b>													
Payroll Costs	39,714	37,329	36,901	37,726	38,991	37,726	37,726	37,726	37,726	-	-	-	341,565
Professional & Contracted Svc	24,053	246	102,150	21,646	-	260	3,097	81,296	707	-	-	-	233,455
Supplies & Materials	43,595	1,706	21,933	2,180	15,216	422	328	90,770	10,594	-	-	-	186,744
Other Operating Costs	6,000	1,837	1,119	-	-	-	-	-	249	-	-	-	9,205
Capital Outlay	-	19,547	324	-	-	-	13,785	-	-	-	-	-	33,656
<b>Total Funcion 53</b>	<b>113,362</b>	<b>60,665</b>	<b>162,427</b>	<b>61,552</b>	<b>54,207</b>	<b>38,408</b>	<b>54,936</b>	<b>209,792</b>	<b>49,276</b>	-	-	-	<b>804,625</b>
<b>Function 61 Community Service</b>													
Professional & Contracted Svc	-	394	1,845	-	-	53	-	-	-	-	-	-	2,292
Supplies & Materials	-	2,231	263	1,900	(248)	232	-	156	56	-	-	-	4,590
Other Operating Costs	255	-	-	648	-	-	1,682	-	-	-	-	-	2,585
<b>Total Funcion 61</b>	<b>255</b>	<b>2,625</b>	<b>2,108</b>	<b>2,548</b>	<b>(248)</b>	<b>285</b>	<b>1,682</b>	<b>156</b>	<b>56</b>	-	-	-	<b>9,467</b>
<b>Function 71 Debt Service</b>													
Debt Service	-	-	-	-	111,420	-	-	-	-	-	-	-	111,420
<b>Total Funcion 71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,420</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,420</b>
<b>Function 81 Capital Outlay</b>													
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funcion 81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function 93</b>													
Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Funcion 93</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Function 99</b>													
Other Gov't Charges	68,782	-	-	86,985	-	86,985	-	-	86,985	-	-	-	329,737
<b>Total Funcion 99</b>	<b>68,782</b>	<b>-</b>	<b>-</b>	<b>86,985</b>	<b>-</b>	<b>86,985</b>	<b>-</b>	<b>-</b>	<b>86,985</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>329,737</b>
<b>TOTAL EXPENDITURES</b>	<b>3,361,411</b>	<b>2,919,465</b>	<b>2,810,466</b>	<b>2,824,578</b>	<b>2,680,647</b>	<b>2,683,448</b>	<b>2,569,237</b>	<b>2,842,661</b>	<b>3,000,860</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,692,773</b>
<b>ACCRUALS &amp; REVERSALS</b>	<b>(1,463,284)</b>												<b>(1,463,284)</b>

**NAVARRO ISD 2024-25 TO 2025-26  
MONTH TO MONTH COMPARISON**

	<b>May 24-25</b>	<b>May 25-26</b>
<b>REVENUES</b>		
Local Revenue	126,658	159,556
State Revenue	499,831	2,034,774
Federal Revenue	11,050	-
Other Resources		
<b>TOTAL REVENUES</b>	<b>637,539</b>	<b>2,194,330</b>
<b>EXPENDITURES</b>		
11 Instruction	1,361,387	1,965,316
12 Media Sources	27,170	30,850
13 Curriculum	1,120	1,218
21 Instruction Admin	28,754	38,301
23 School Leadership	106,213	140,931
31 Counseling	57,392	68,616
33 Health Services	19,808	23,114
34 Transportation	115,347	147,928
35 Food Services	-	-
36 Cocurricular/Extracurricular	78,347	80,802
41 General Admin	107,772	95,942
51 Maintenance & Grounds	215,917	237,155
52 Security Services	23,275	34,370
53 Data Processing	40,668	49,276
61 Community Service	25	56
71 Debt Service	7,903	-
81 Capital Outlay	-	-
93 Shared Services	-	-
99 Other Gov't Charges	71,283	86,985
<b>TOTAL EXPENDITURES</b>	<b>2,262,381</b>	<b>3,000,860</b>

**ACCRUALS & REVERSALS**

**NAVARRO ISD 2024-25 TO 2025-26  
MONTH TO MONTH COMPARISON**

	<b>May 24-25</b>	<b>May 25-26</b>
<b>REVENUES</b>		
Local Real & Property	46,568	65,523
Tuition and Fees	15,233	17,607
Other Rev From Local	64,857	72,192
Athletic Activity	-	4,234
<b>Total Local Rev</b>	<b>126,658</b>	<b>159,556</b>
Per-Captia-Foundation	384,151	1,903,623
TEA Revenue-Alt Ed	-	-
TRS On-Behalf	115,680	131,151
<b>Total State Rev</b>	<b>499,831</b>	<b>2,034,774</b>
Other Federal Revenue	-	-
Coop Medicaid Reimb	11,050	-
<b>Total Federal Rev</b>	<b>11,050</b>	<b>-</b>
Other Resources	6,100	2,952
<b>Total Other Resources</b>	<b>6,100</b>	<b>2,952</b>
<b>TOTAL REVENUES</b>	<b>643,639</b>	<b>2,197,282</b>
<b>EXPENDITURES</b>		
<b>Function 11 Instruction</b>		
Payroll Costs	1,262,488	1,506,626
Professional & Contracted Svc	63,637	65,054
Supplies & Materials	20,285	387,180
Other Operating Costs	14,977	6,456
Capital Outlay	-	-
<b>Total Function 11</b>	<b>1,361,387</b>	<b>1,965,316</b>
<b>Function 12 Media Sources</b>		
Payroll Costs	24,546	28,130
Professional & Contracted Svc	-	-
Supplies & Materials	1,713	955
Other Operating Costs	911	1,765
<b>Total Function 12</b>	<b>27,170</b>	<b>30,850</b>
<b>Function 13 Curriculum</b>		
Payroll Costs	-	-
Professional & Contracted Svc	(70)	70
Supplies & Materials	515	28
Other Operating Costs	675	1,120
<b>Total Function 13</b>	<b>1,120</b>	<b>1,218</b>
<b>Function 21 Instruction Admin</b>		
Payroll Costs	28,585	38,237
Professional & Contracted Svc	-	-
Supplies & Materials	110	64
Other Operating Costs	59	-
<b>Total Function 21</b>	<b>28,754</b>	<b>38,301</b>
<b>Function 23 School Leadersh</b>		
Payroll Costs	104,784	138,936
Professional & Contracted Svc	(1,983)	1,253
Supplies & Materials	979	(39)
Other Operating Costs	2,433	781
<b>Total Function 23</b>	<b>106,213</b>	<b>140,931</b>
<b>Function 31 Counseling</b>		
Payroll Costs	49,181	60,423
Professional & Contracted Svc	-	-
Supplies & Materials	8,166	8,193
Other Operating Costs	45	-
<b>Total Function 31</b>	<b>57,392</b>	<b>68,616</b>
<b>Function 33 Health Services</b>		
Payroll Costs	18,894	20,954
Professional & Contracted Svc	-	344
Supplies & Materials	914	1,816
Other Operating Costs	-	-
<b>Total Function 33</b>	<b>19,808</b>	<b>23,114</b>
<b>Function 34 Transportation</b>		
Payroll Costs	76,990	88,878

**NAVARRO ISD 2024-25 TO 2025-26  
MONTH TO MONTH COMPARISON**

	<b>May 24-25</b>	<b>May 25-26</b>
Professional & Contracted Svc	16,523	37,288
Supplies & Materials	35,678	26,817
Other Operating Costs	(13,844)	(5,055)
Capital Outlay	-	-
<b>Total Funcion 34</b>	<b>115,347</b>	<b>147,928</b>
<b>Function 35 Food Services</b>		
Payroll Costs	-	-
<b>Total Funcion 35</b>	<b>-</b>	<b>-</b>
<b>Function 36 Cocurricular/Extr</b>		
Payroll Costs	42,026	41,546
Professional & Contracted Svc	8,554	7,947
Supplies & Materials	10,169	12,839
Other Operating Costs	17,598	18,470
Capital Outlay	-	-
<b>Total Funcion 36</b>	<b>78,347</b>	<b>80,802</b>
<b>Function 41 General Admin</b>		
Payroll Costs	80,051	85,795
Professional & Contracted Svc	21,428	3,308
Supplies & Materials	5,389	2,982
Other Operating Costs	904	3,857
<b>Total Funcion 41</b>	<b>107,772</b>	<b>95,942</b>
<b>Function 51 Maintenance &amp; G</b>		
Payroll Costs	118,735	138,156
Professional & Contracted Svc	80,057	93,782
Supplies & Materials	10,025	5,217
Other Operating Costs	-	-
Capital Outlay	7,100	-
<b>Total Funcion 51</b>	<b>215,917</b>	<b>237,155</b>
<b>Function 52 Security Services</b>		
Professional & Contracted Svc	23,275	34,370
Supplies & Materials	-	-
Other Operating Costs	-	-
Capital Outlay	-	-
<b>Total Funcion 52</b>	<b>23,275</b>	<b>34,370</b>
<b>Function 53 Data Processing</b>		
Payroll Costs	34,753	37,726
Professional & Contracted Svc	-	707
Supplies & Materials	5,561	10,594
Other Operating Costs	354	249
Capital Outlay	-	-
<b>Total Funcion 53</b>	<b>40,668</b>	<b>49,276</b>
<b>Function 61 Community Servi</b>		
Professional & Contracted Svc	375	-
Supplies & Materials	462	56
Other Operation Costs	25	-
<b>Total Funcion 61</b>	<b>862</b>	<b>56</b>
<b>Function 71 Debt Service</b>		
Debt Service	7,903	-
<b>Total Funcion 71</b>	<b>7,903</b>	<b>-</b>
<b>Function 81 Capital Outlay</b>		
Capital Outlay	-	-
<b>Total Funcion 81</b>	<b>-</b>	<b>-</b>
<b>Function 93</b>		
Other Operating Costs	-	-
<b>Total Funcion 93</b>	<b>-</b>	<b>-</b>
<b>Function 99</b>		
Other Gov't Charges	71,283	86,985
<b>Total Funcion 99</b>	<b>71,283</b>	<b>86,985</b>
<b>TOTAL EXPENDITURES</b>	<b>2,263,218</b>	<b>3,000,860</b>

**ACCRUALS & REVERSALS**

**NAVARRO ISD**  
**2024-25 TO 2025-26 SUMMARY**  
As of May 31, 2026

	<u>2024-25</u>	<u>2025-26</u>	<u>DIFFERENCE</u>
<b>TOTAL REVENUES:</b>			
September	2,306,594	5,004,797	2,698,203
October	1,950,753	4,503,018	2,552,265
November	1,215,982	2,398,309	1,182,327
December	7,031,386	6,779,887	(251,499)
January	4,744,035	4,615,059	(128,976)
February	1,461,934	2,537,287	1,075,353
March	556,356	1,069,378	513,022
April	848,953	1,644,165	795,212
May	643,639	2,197,282	1,553,643
June	1,157,239	-	-
July	1,068,969	-	-
August	1,329,067	-	-
<b>TOTAL REVENUES</b>	<b>\$ 24,314,907</b>	<b>30,749,182</b>	<b>9,989,550</b>
<b>TOTAL EXPENDITURES</b>			
September	2,658,055	3,361,411	703,356
October	2,679,931	2,919,465	239,534
November	2,490,786	2,810,466	319,680
December	2,221,992	2,824,578	602,586
January	2,381,586	2,680,647	299,061
February	2,446,428	2,683,448	237,020
March	2,084,782	2,569,237	484,455
April	2,314,580	2,842,661	528,081
May	2,263,218	3,000,860	737,642
June	2,330,936	-	-
July	2,434,355	-	-
August	2,483,675	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,790,324</b>	<b>25,692,773</b>	<b>4,151,415</b>
<b>Net Revenues over Expenditures</b>	<b>(4,467,917)</b>	<b>5,056,409</b>	
<b>Fund Balance Beginning (Deficit)</b>	<b>11,959,847</b>	<b>15,566,458</b>	
<b>Fund Balance Ending (Deficit)</b>	<b>\$ 7,491,930</b>	<b>20,622,867</b>	