



FINANCIAL UPDATE REPORT

For Month Ending
September 30, 2025

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - General Fund
As of September 30, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 22,046,296	\$ 22,046,296	\$ 1,012,455	4.59%
5800 - State	55,227,649	55,227,649	27,398,148	49.61%
5900 - Federal	609,170	609,170	18,867	3.10%
Total Revenues	77,883,115	77,883,115	28,429,471	36.50%
EXPENDITURES:				
11 - Instruction	46,038,641	46,038,641	6,396,456	13.89%
12 - Instructional Resources and Media Services	416,346	416,346	60,901	14.63%
13 - Curriculum and Instruction Staff Development	1,805,559	1,805,559	305,745	16.93%
21 - Instructional Leadership	953,312	953,312	222,186	23.31%
23 - School Leadership	4,166,401	4,166,401	771,212	18.51%
31 - Guidance, Counseling, and Evaluation Services	2,524,000	2,524,000	442,007	17.51%
33 - Health Services	797,324	797,324	100,169	12.56%
34 - Student Transportation	2,728,199	2,728,199	433,317	15.88%
36 - Extracurricular Activities	2,348,935	2,348,935	362,026	15.41%
41 - General Administration	3,382,078	3,382,078	806,513	23.85%
51 - Facilities Maintenance and Operations	8,543,820	8,543,820	2,816,691	32.97%
52 - Security and Monitoring Services	1,473,882	1,473,882	279,179	18.94%
53 - Data Processing Services	432,315	432,315	127,956	29.60%
61 - Community Services	47,006	47,006	4,716	10.03%
71 - Debt Service	1,180,297	1,180,297	24,910	2.11%
81 - Facilities Acquisition and Construction	560,000	560,000	281,011	50.18%
93 - Payments to Member Districts of SSA	117,000	117,000	-	0.00%
95 - Payments to Juvenile Justice Alt. Ed. Prg.	20,000	20,000	-	0.00%
99 - Other Intergovernmental Charges	348,000	348,000	-	0.00%
Total Expenditures	77,883,115	77,883,115	13,434,993	17.25%
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	14,994,478	
7900 - Transfers In/Other Resources	5,000	5,000	-	
8900 - Transfers Out/Other Uses	(5,000)	(5,000)	-	
NET CHANGE in FUND BALANCE	\$ -	\$ -	\$ 14,994,478	

FUND BALANCE:

Unassigned Fund Balance as of June 30, 2024	\$ 28,918,286	\$ 28,918,286
Fund Balance as a % of Total Budgeted Expenditures	37%	37%
Fund Balance in Days (TEA 90 Days; Schools FIRST 75 Days)	136	136
Assigned Fund Balance as of June 30, 2024		
Capital Projects - Stadium Turf	1,000,000	1,000,000
Capital Projects - Safety and Security Upgrades	3,550,000	1,778,038
Capital Projects - Other	7,600,000	7,600,000
Total Assigned Fund Balance	12,150,000	10,378,038
Restricted Fund Balance (QSCMTN 2010)	6,712,985	6,712,985
Nonspendable Fund Balance (Inventories & Prepaids)	98,107	98,107
Total Fund Balance	\$ 47,879,378	\$ 46,107,416

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - Child Nutrition Fund
As of September 30, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 1,107,500	\$ 1,107,500	\$ 250,067	22.58%
5800 - State	65,500	65,500	25,915	39.57%
5900 - Federal	2,577,738	2,577,738	643,952	24.98%
Total Revenues	<u>3,750,738</u>	<u>3,750,738</u>	<u>919,934</u>	24.53%
EXPENDITURES:				
35 - Food Services	4,621,147	4,621,147	618,866	13.39%
51 - Facilities Maintenance and Operations	70,000	70,000	10,382	14.83%
Total Expenditures	<u>4,691,147</u>	<u>4,691,147</u>	<u>629,248</u>	13.41%
NET CHANGE in FUND BALANCE	<u>\$ (940,409)</u>	<u>\$ (940,409)</u>	<u>\$ 290,685</u>	
FUND BALANCE:				
Restricted (Grant Funds) Fund Balance as of June 30, 2024	\$ 3,145,347	\$ 3,145,347		
Fund Balance as a % of Total Budgeted Expenditures	67%	67%		
Fund Balance in Days (TDA Maximum 90 Days/3 Months)	245	245		

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - Debt Service Fund
As of September 30, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 13,663,591	\$ 13,663,591	\$ 328,133	2.40%
Total Revenues	<u>13,663,591</u>	<u>13,663,591</u>	<u>328,133</u>	2.40%
EXPENDITURES:				
71 - Debt Service	<u>13,663,591</u>	<u>13,663,591</u>	<u>5,705</u>	0.04%
Total Expenditures	<u>13,663,591</u>	<u>13,663,591</u>	<u>5,705</u>	0.04%
NET CHANGE in FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 322,428</u>	
FUND BALANCE:				
Restricted (Debt Service) Fund Balance as of June 30, 2024	\$ 11,654,519	\$ 11,654,519		

AMOUNTS RECEIVED BY MONTH



FUND/MAJOR OBJECT	MAJOR OBJECT DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JULY	AUGUST	SEPTEMBER	TOTAL RECEIVED	REMAINING BUDGET	% OF CURRENT BUDGET RECEIVED
199	GENERAL FUND								
199 R 00 57--	LOCAL REVENUES	22,046,296.00	22,046,296.00	287,827.40	421,072.60	303,555.30	1,012,455.30	21,033,840.70	4.59
199 R 00 58--	STATE REVENUES	55,227,649.00	55,227,649.00	5,147,496.71	7,223,874.44	15,026,777.14	27,398,148.29	27,829,500.71	49.61
199 R 00 59--	FEDERAL REVENUES	609,170.00	609,170.00	0.00	8,428.32	10,439.11	18,867.43	590,302.57	3.10
199 R 00 79--	OTHER RESOURCES	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	0.00
199 R -- ----	Revenue	77,888,115.00	77,888,115.00	5,435,324.11	7,653,375.36	15,340,771.55	28,429,471.02	49,458,643.98	36.50
199 - -- ----	GENERAL FUND	77,888,115.00	77,888,115.00	5,435,324.11	7,653,375.36	15,340,771.55	28,429,471.02	49,458,643.98	36.50
240	FOOD SERVICE FUND								
240 R 00 57--	LOCAL REVENUES	1,107,500.00	1,107,500.00	16,999.27	99,501.11	133,566.63	250,067.01	857,432.99	22.58
240 R 00 58--	STATE REVENUES	65,500.00	65,500.00	10,798.64	11,188.43	3,928.07	25,915.14	39,584.86	39.57
240 R 00 59--	FEDERAL REVENUES	2,577,738.00	2,577,738.00	0.00	0.00	643,951.74	643,951.74	1,933,786.26	24.98
240 R 00 79--	OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240 R -- ----	Revenue	3,750,738.00	3,750,738.00	27,797.91	110,689.54	781,446.44	919,933.89	2,830,804.11	24.53
240 - -- ----	FOOD SERVICE FUND	3,750,738.00	3,750,738.00	27,797.91	110,689.54	781,446.44	919,933.89	2,830,804.11	24.53
599	DEBT SERVICE FUND								
599 R 00 57--	LOCAL REVENUES	13,663,591.00	13,663,591.00	112,214.38	134,071.08	81,847.94	328,133.40	13,335,457.60	2.40
599 R 00 58--	STATE REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
599 R -- ----	Revenue	13,663,591.00	13,663,591.00	112,214.38	134,071.08	81,847.94	328,133.40	13,335,457.60	2.40
599 - -- ----	DEBT SERVICE FUND	13,663,591.00	13,663,591.00	112,214.38	134,071.08	81,847.94	328,133.40	13,335,457.60	2.40
GRAND REVENUE		95,302,444.00	95,302,444.00	5,575,336.40	7,898,135.98	16,204,065.93	29,677,538.31	65,624,905.69	31.14
Calendar Benchmark: 16-25%									
Includes all postings as of date prepared.									
Additional postings occurring after date prepared will be reflected in month posted.									



AMOUNTS
ENCUMBERED
AND
EXPENDED
BY MONTH

FUND/ FUNCTION	FUNCTION DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	AMOUNT ENCUMBERED	JULY	AUGUST	SEPTEMBER	TOTAL EXPENDED	TOTAL ENC/EXPENDED	REMAINING BUDGET	% OF CURRENT BUDGET EXPENDED
199	GENERAL FUND										
199 E 00	OTHER USES/NON-OPERATING	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
199 E 11	INSTRUCTION	46,038,641.00	46,038,641.00	658,984.75	500,509.80	2,259,366.06	3,636,580.08	6,396,455.94	7,055,440.69	38,983,200.31	13.89
199 E 12	LIBRARY RESOURCES/MEDIA SVCS	416,346.00	416,346.00	570.48	2,836.75	27,538.64	30,525.15	60,900.54	61,471.02	354,874.98	14.63
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,805,559.00	1,805,559.00	4,666.31	37,587.51	127,056.14	141,100.97	305,744.62	310,410.93	1,495,148.07	16.99
199 E 21	INSTRUCTIONAL LEADERSHIP	953,312.00	953,312.00	1,815.57	72,882.34	75,205.27	74,098.53	222,186.14	224,001.71	729,310.29	23.31
199 E 23	SCHOOL LEADERSHIP	4,166,401.00	4,166,401.00	21,302.44	105,546.60	329,031.98	336,633.07	771,211.65	792,514.09	3,373,886.91	18.51
199 E 31	GUIDANCE & COUNSELING	2,524,000.00	2,524,000.00	64,511.74	51,538.12	190,758.80	199,710.36	442,007.28	506,519.02	2,017,480.98	17.51
199 E 33	HEALTH SERVICES	797,324.00	797,324.00	1,758.66	5,586.97	32,198.76	62,383.21	100,168.94	101,927.60	695,396.40	12.56
199 E 34	STUDENT TRANSPORTATION	2,728,199.00	2,728,199.00	253,477.44	86,508.04	133,508.05	213,300.67	433,316.76	686,794.20	2,041,404.80	15.88
199 E 36	EXTRACURRICULAR ACTIVITIES	2,348,935.00	2,348,935.00	190,461.51	109,636.14	108,735.03	143,655.24	362,026.41	552,487.92	1,796,447.08	15.41
199 E 41	GENERAL ADMINISTRATION	3,382,078.00	3,382,078.00	206,104.03	305,682.80	264,350.89	236,478.87	806,512.56	1,012,616.59	2,369,461.41	23.85
199 E 51	FACILITIES MAINT & OPERATIONS	8,543,820.00	8,543,820.00	1,858,740.77	1,793,836.41	480,685.79	542,168.40	2,816,690.60	4,675,431.37	3,868,388.63	32.97
199 E 52	SECURITY AND MONITORING SRVCS	1,473,882.00	1,473,882.00	599,952.39	76,466.06	106,024.49	96,688.59	279,179.14	879,131.53	594,750.47	18.94
199 E 53	DATA PROCESSING SERVICES	432,315.00	432,315.00	44,378.92	8,904.46	26,886.42	92,165.28	127,956.16	172,335.08	259,979.92	29.60
199 E 61	COMMUNITY SERVICES	47,006.00	47,006.00	685.64	0.00	4,307.67	408.04	4,715.71	5,401.35	41,604.65	10.03
199 E 71	DEBT SERVICE	1,180,297.00	1,180,297.00	0.00	24,910.02	0.00	0.00	24,910.02	24,910.02	1,155,386.98	2.11
199 E 81	FACILITIES ACQUISITION & CONSTRUCTION	560,000.00	560,000.00	102,363.00	0.00	281,011.00	0.00	281,011.00	383,374.00	176,626.00	50.18
199 E 93	SHARED SRVC ARRANGEMENTS PAYMT	117,000.00	117,000.00	117,000.00	0.00	0.00	0.00	0.00	117,000.00	0.00	0.00
199 E 95	JUV JUST/ALT ED PAYMT	20,000.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00
199 E 99	INTERGOVERNMENTAL CHARGES	348,000.00	348,000.00	0.00	0.00	0.00	0.00	0.00	0.00	348,000.00	0.00
199 E	Expense	77,888,115.00	77,888,115.00	4,126,773.65	3,182,432.02	4,446,664.99	5,805,896.46	13,434,993.47	17,561,767.12	60,326,347.88	17.25
199	GENERAL FUND	77,888,115.00	77,888,115.00	4,126,773.65	3,182,432.02	4,446,664.99	5,805,896.46	13,434,993.47	17,561,767.12	60,326,347.88	17.25
240	FOOD SERVICE FUND										
240 E 35	FOOD SERVICES	4,621,147.00	4,621,147.00	664,590.03	46,753.36	234,118.42	337,994.39	618,866.17	1,283,456.20	3,337,690.80	13.39
240 E 51	FACILITIES MAINT & OPERATIONS	70,000.00	70,000.00	0.00	0.00	705.33	9,676.90	10,382.23	10,382.23	59,617.77	14.83
240 E	Expense	4,691,147.00	4,691,147.00	664,590.03	46,753.36	234,823.75	347,671.29	629,248.40	1,293,838.43	3,397,308.57	13.41
240	FOOD SERVICE FUND	4,691,147.00	4,691,147.00	664,590.03	46,753.36	234,823.75	347,671.29	629,248.40	1,293,838.43	3,397,308.57	13.41
599	DEBT SERVICE FUND										
599 E 71	DEBT SERVICE	13,663,591.00	13,663,591.00	1,295.00	0.00	0.00	5,705.00	5,705.00	7,000.00	13,656,591.00	0.04
599 E	Expense	13,663,591.00	13,663,591.00	1,295.00	0.00	0.00	5,705.00	5,705.00	7,000.00	13,656,591.00	0.04
599	DEBT SERVICE FUND	13,663,591.00	13,663,591.00	1,295.00	0.00	0.00	5,705.00	5,705.00	7,000.00	13,656,591.00	0.04
Grand Expense Totals		96,242,853.00	96,242,853.00	4,792,658.68	3,229,185.38	4,681,488.74	6,159,272.75	14,069,946.87	18,862,605.55	77,380,247.45	14.62
Calendar Benchmark: 16-25%											
Includes all postings as of date prepared.											
Additional postings occurring after date prepared will be reflected in month posted.											