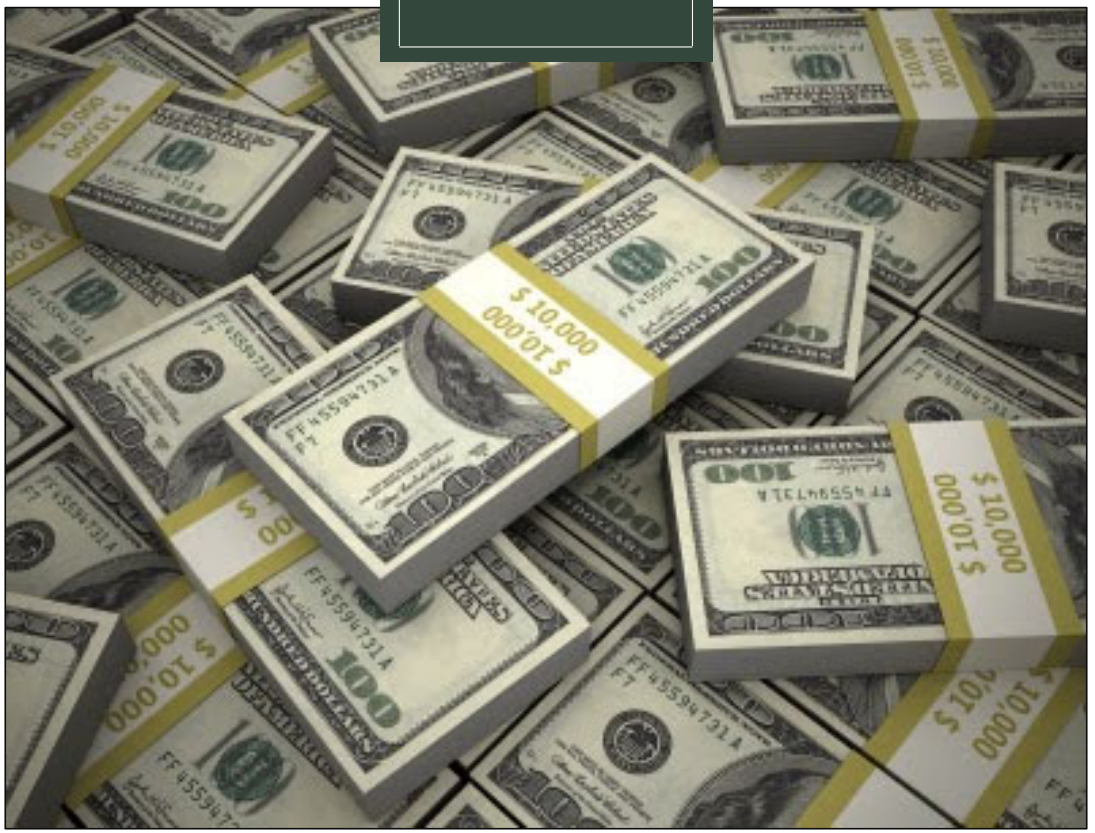


FINANCIAL UPDATE REPORT

For Month Ending
September 30th, 2026

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - General Fund
As of September 30, 2026

	Budgeted Amounts			Ratio of Amended
	Original	Amended	Actual Amounts	Budget
REVENUES:				
5700 - Local	$ 26,500,000	$ 26,500,000	$ 769,755	2.90%
5800 - State	55,817,665	56,067,665	12,910,028	23.03%
5900 - Federal	504,000	504,000	8,104	1.61%
Total Revenues	82,821,665	83,071,665	13,687,888	16.48%
EXPENDITURES:				
11 - Instruction	49,459,694	49,709,694	6,911,324	13.90%
12 - Instructional Resources and Media Services	525,220	525,220	59,586	11.34%
13 - Curriculum and Instruction Staff Development	2,035,137	2,035,137	343,881	16.90%
21 - Instructional Leadership	946,617	946,617	229,277	24.22%
23 - School Leadership	4,490,657	4,490,657	849,327	18.91%
31 - Guidance, Counseling, and Evaluation Services	2,755,586	2,755,586	503,283	18.26%
33 - Health Services	796,912	796,912	104,092	13.06%
34 - Student Transportation	2,942,363	4,075,287	695,737	17.07%
35 - Food Services	77,000	77,000	29,859	38.78%
36 - Extracurricular Activities	2,366,145	2,366,145	354,631	14.99%
41 - General Administration	3,836,881	3,836,881	1,014,576	26.44%
51 - Facilities Maintenance and Operations	8,207,865	8,367,865	2,917,506	34.87%
52 - Security and Monitoring Services	1,360,543	1,360,543	322,211	23.68%
53 - Data Processing Services	446,994	446,994	152,777	34.18%
61 - Community Services	54,516	54,516	5,944	10.90%
71 - Debt Service	1,103,535	1,103,535	98,691	8.94%
81 - Facilities Acquisition and Construction	860,000	12,716,890	40,379	0.32%
93 - Payments to Member Districts of SSA	171,000	171,000	-	0.00%
95 - Payments to Juvenile Justice Alt. Ed. Prg.	20,000	20,000	-	0.00%
99 - Other Intergovernmental Charges	365,000	365,000	-	0.00%
Total Expenditures	82,821,665	96,221,479	14,633,079	15.21%
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(13,149,814)	(945,191)	
7900 - Transfers In/Other Resources	5,000	5,000	18,462	
8900 - Transfers Out/Other Uses	(5,000)	(5,000)	-	
NET CHANGE in FUND BALANCE	$ -	$ (13,149,814)	$ (926,729)	

FUND BALANCE:		
Unassigned Fund Balance as of June 30, 2025	$ 29,966,302	$ 29,966,302
Fund Balance as a % of Total Budgeted Expenditures	36%	31%
Fund Balance in Days (TEA 90 Days)	132	114
Assigned Fund Balance as of June 30, 2025		
Capital Projects - Red Barn Renovation	4,000,000	4,000,000
Capital Projects - Safety and Security Upgrades	850,000	850,000
Capital Projects - Administration Renovation	8,000,000	8,000,000
Total Assigned Fund Balance	12,850,000	12,850,000
Nonspendable Fund Balance (Inventories & Prepaids)	111,455	111,455
Total Fund Balance	$ 42,927,757	$ 42,927,757

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - Child Nutrition Fund
As of September 30, 2026

	Budgeted Amounts			Ratio of Amended
	Original	Amended	Actual Amounts	Budget
REVENUES:				
5700 - Local	$ 1,112,800	$ 1,112,800	$ 275,535	24.76%
5800 - State	65,500	65,500	21,733	33.18%
5900 - Federal	2,911,529	2,911,529	364,922	12.53%
Total Revenues	4,089,829	4,089,829	662,190	16.19%
EXPENDITURES:				
35 - Food Services	4,712,330	4,712,330	732,128	15.54%
51 - Facilities Maintenance and Operations	60,000	60,000	-	0.00%
Total Expenditures	4,772,330	4,772,330	732,128	15.34%
NET CHANGE in FUND BALANCE	$ (682,501)	$ (682,501)	$ (69,938)	
FUND BALANCE:				
Restricted (Grant Funds) Fund Balance as of June 30, 2025	$ 3,133,742	$ 3,133,742		
Fund Balance as a % of Total Budgeted Expenditures	66%	66%		
Fund Balance in Days (TDA Maximum 180 Days/6 Months)	240	240		

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - Debt Service Fund
As of September 30, 2026

	Budgeted Amounts			Ratio of Amended
	Original	Amended	Actual Amounts	Budget
REVENUES:				
5700 - Local	$ 13,391,683	$ 13,391,683	$ 321,832	2.40%
5800 - State	-	-	-	#DIV/0!
Total Revenues	13,391,683	13,391,683	321,832	2.40%
EXPENDITURES:				
71 - Debt Service	13,391,683	13,391,683	2,945,841	22.00%
Total Expenditures	13,391,683	13,391,683	2,945,841	22.00%
NET CHANGE in FUND BALANCE	$ -	$ -	$ (2,624,009)	
FUND BALANCE:				
Restricted (Debt Service) Fund Balance as of June 30, 2025	$ 4,364,899	$ 4,364,899		



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	26,500,000.00	26,500,000.00	221,897.89	320,542.26	227,314.87	769,755.02	25,730,244.98	2.90
199 R 00 58--	STATE REVENUES	55,817,665.00	56,067,665.00	5,872,102.81	6,750,010.67	287,914.90	12,910,028.38	43,157,636.62	23.03
199 R 00 59--	FEDERAL REVENUES	504,000.00	504,000.00	-	7,656.52	447.87	8,104.39	495,895.61	1.61
199 R 00 79--	OTHER RESOURCES	5,000.00	5,000.00	-	17,254.61	1,206.95	18,461.56	-13,461.56	369.23
199 R -- ----	Revenue	82,826,665.00	83,076,665.00	6,094,000.70	7,095,464.06	516,884.59	13,706,349.35	69,370,315.65	16.50
199 - -- ----	GENERAL FUND	82,826,665.00	83,076,665.00	6,094,000.70	7,095,464.06	516,884.59	13,706,349.35	69,370,315.65	16.50
240	**FOOD SERVICE FUND**								
240 R 00 57--	LOCAL REVENUES	1,112,800.00	1,112,800.00	11,645.15	139,124.31	124,765.42	275,534.88	837,265.12	24.76
240 R 00 58--	STATE REVENUES	65,500.00	65,500.00	10,537.67	10,795.88	399.80	21,733.35	43,766.65	33.18
240 R 00 59--	FEDERAL REVENUES	2,911,529.00	2,911,529.00	-	364,921.83	-	364,921.83	2,546,607.17	12.53
240 R 00 79--	OTHER RESOURCES	-	-	-	-		-	0.00	0.00
240 R -- ----	Revenue	4,089,829.00	4,089,829.00	22,182.82	514,842.02	125,165.22	662,190.06	3,427,638.94	16.19
240 - -- ----	FOOD SERVICE FUND	4,089,829.00	4,089,829.00	22,182.82	514,842.02	125,165.22	662,190.06	3,427,638.94	16.19
599	**DEBT SERVICE FUND**								
599 R 00 57--	LOCAL REVENUES	13,391,683.00	13,391,683.00	91,584.56	144,671.54	85,576.12	321,832.22	13,069,850.78	2.40
599 R 00 58--	STATE REVENUES	-	-	-	-	-	-	0.00	0.00
599 R -- ----	Revenue	13,391,683.00	13,391,683.00	91,584.56	144,671.54	85,576.12	321,832.22	13,069,850.78	2.40
599 - -- ----	DEBT SERVICE FUND	13,391,683.00	13,391,683.00	91,584.56	144,671.54	85,576.12	321,832.22	13,069,850.78	2.40
GRAND REVENUE		100,308,177.00	100,558,177.00	6,207,768.08	7,754,977.62	727,625.93	14,690,371.63	85,867,805.37	14.61
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	49,459,694.00	49,709,694.00	604,868.28	504,956.85	2,528,866.89	3,877,499.86	6,911,323.60	7,516,191.88	42,193,502.12	13.90
199 E 12	LIBRARY RESOURCES/MEDIA SERVCS	525,220.00	525,220.00	3,584.38	2,652.11	25,298.08	31,635.65	59,585.84	63,170.22	462,049.78	11.34
199 E 13	CURR/INSTR STAFF DEVELOPMENT	2,035,137.00	2,035,137.00	60,322.87	41,851.97	152,054.27	149,974.45	343,880.69	404,203.56	1,630,933.44	16.90
199 E 21	INSTRUCTIONAL LEADERSHIP	946,617.00	946,617.00	8,117.39	72,845.94	83,534.17	72,896.95	229,277.06	237,394.45	709,222.55	24.22
199 E 23	SCHOOL LEADERSHIP	4,490,657.00	4,490,657.00	18,850.79	110,336.55	376,035.83	362,954.33	849,326.71	868,177.50	3,622,479.50	18.91
199 E 31	GUIDANCE & COUNSELING	2,755,586.00	2,755,586.00	64,152.40	69,677.75	226,731.71	206,873.91	503,283.37	567,435.77	2,188,150.23	18.26
199 E 33	HEALTH SERVICES	796,912.00	796,912.00	10,721.00	8,736.18	34,475.45	60,880.24	104,091.87	114,812.87	682,099.13	13.06
199 E 34	STUDENT TRANSPORTATION	2,942,363.00	4,075,287.00	212,934.61	78,169.94	340,265.52	277,301.97	695,737.43	908,672.04	3,166,614.96	17.07
199 E 35	FOOD SERVICES	77,000.00	77,000.00	38,303.75	0.00	14,192.34	15,666.16	29,858.50	68,162.25	8,837.75	38.78
199 E 36	EXTRACURRICULAR ACTIVITIES	2,366,145.00	2,366,145.00	109,234.68	56,061.56	185,483.55	113,085.57	354,630.68	463,865.36	1,902,279.64	14.99
199 E 41	GENERAL ADMINISTRATION	3,836,881.00	3,836,881.00	153,215.29	339,009.70	411,612.13	263,954.30	1,014,576.13	1,167,791.42	2,669,089.58	26.44
199 E 51	FACILITIES MAINT & OPERATIONS	8,207,865.00	8,367,865.00	1,700,066.01	1,616,828.16	739,103.17	561,574.87	2,917,506.20	4,617,572.21	3,750,292.79	34.87
199 E 52	SECURITY AND MONITORING SRVCS	1,360,543.00	1,360,543.00	637,067.23	3,777.87	210,737.65	107,695.69	322,211.21	959,278.44	401,264.56	23.68
199 E 53	DATA PROCESSING SERVICES	446,994.00	446,994.00	50,222.09	105,412.87	29,557.89	17,805.85	152,776.61	202,998.70	243,995.30	34.18
199 E 61	COMMUNITY SERVICES	54,516.00	54,516.00	907.11	0.00	5,792.64	150.86	5,943.50	6,850.61	47,665.39	10.90
199 E 71	DEBT SERVICE	1,103,535.00	1,103,535.00	0.00	0.00	98,690.63	0.00	98,690.63	98,690.63	1,004,844.37	8.94
199 E 81	FACILITIES ACQUISITION & CONSTRUCTION	860,000.00	12,716,890.00	424,384.24	0.00	7,481.30	32,897.51	40,378.81	464,763.05	12,252,126.95	0.32
199 E 93	SHARED SRVC ARRANGEMENTS PAYMT	171,000.00	171,000.00	171,000.00	0.00	0.00	0.00	0.00	171,000.00	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	365,000.00	365,000.00	334,248.00	0.00	0.00	0.00	0.00	334,248.00	30,752.00	0.00
199 E	Expense	82,826,665.00	96,226,479.00	4,602,200.12	3,010,317.45	5,469,913.22	6,152,848.17	14,633,078.84	19,235,278.96	76,991,200.04	15.21
199	GENERAL FUND	82,826,665.00	96,226,479.00	4,602,200.12	3,010,317.45	5,469,913.22	6,152,848.17	14,633,078.84	19,235,278.96	76,991,200.04	15.21
240	**FOOD SERVICE FUND**										
240 E 35	FOOD SERVICES	4,712,330.00	4,712,330.00	685,464.70	44,877.37	292,015.14	395,235.14	732,127.65	1,417,592.35	3,294,737.65	15.54
240 E 51	FACILITIES MAINT & OPERATIONS	60,000.00	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00
240 E	Expense	4,772,330.00	4,772,330.00	685,464.70	44,877.37	292,015.14	395,235.14	732,127.65	1,417,592.35	3,354,737.65	15.34
240	FOOD SERVICE FUND	4,772,330.00	4,772,330.00	685,464.70	44,877.37	292,015.14	395,235.14	732,127.65	1,417,592.35	3,354,737.65	15.34
599	**DEBT SERVICE FUND**										
599 E 71	DEBT SERVICE	13,391,683.00	13,391,683.00	0.00	0.00	2,945,841.03	0.00	2,945,841.03	2,945,841.03	10,445,841.97	22.00
599 E	Expense	13,391,683.00	13,391,683.00	0.00	0.00	2,945,841.03	0.00	2,945,841.03	2,945,841.03	10,445,841.97	22.00
599	DEBT SERVICE FUND	13,391,683.00	13,391,683.00	0.00	0.00	2,945,841.03	0.00	2,945,841.03	2,945,841.03	10,445,841.97	22.00
Grand Expense Totals		100,990,678.00	114,390,492.00	5,287,664.82	3,055,194.82	8,707,769.39	6,548,083.31	18,311,047.52	23,598,712.34	90,791,779.66	16.01
Calendar Benchmark: 16-25%											
Includes all postings as of date prepared.											
Additional postings occurring after date prepared will be reflected in month posted.											