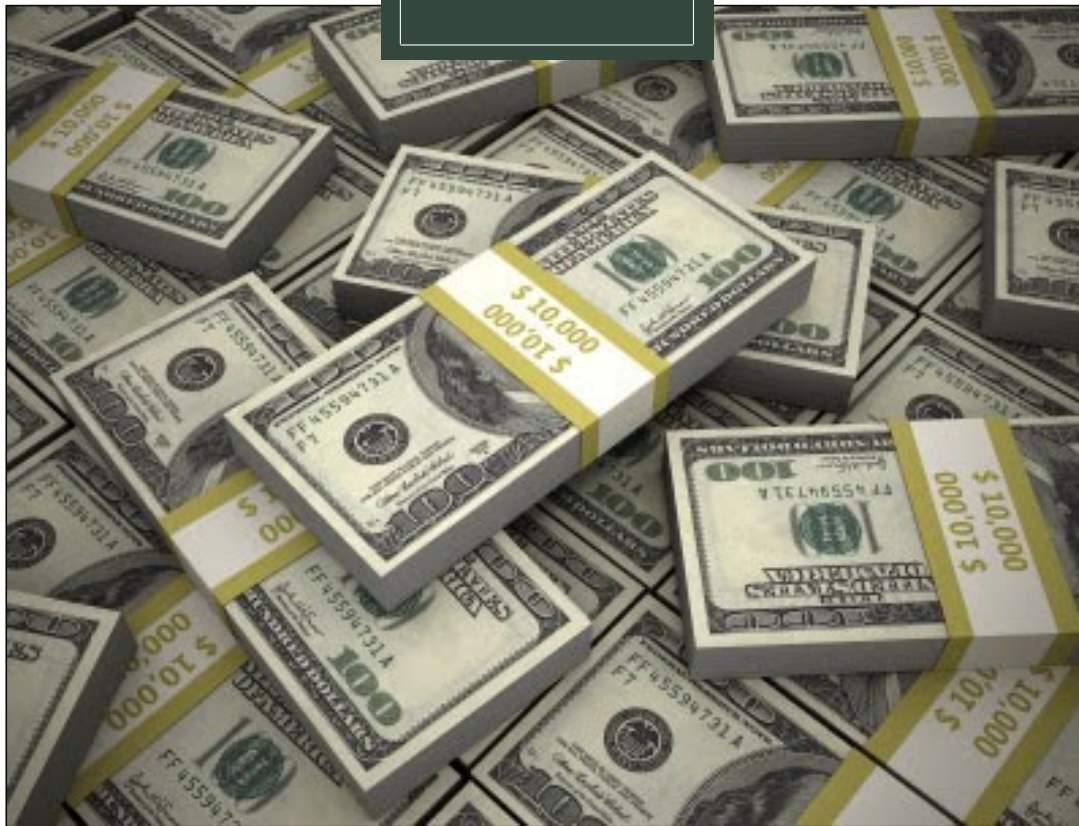


# FINANCIAL UPDATE REPORT

For Month Ending  
April 30, 2026



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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 22,046,296	\$ 22,046,296	\$ 25,955,595	117.73%
5800 - State	55,227,649	55,227,649	47,528,054	86.06%
5900 - Federal	609,170	609,170	177,087	29.07%
<b>Total Revenues</b>	<b>77,883,115</b>	<b>77,883,115</b>	<b>73,660,736</b>	<b>94.58%</b>
<b>EXPENDITURES:</b>				
11 - Instruction	46,038,641	46,038,641	32,276,690	70.11%
12 - Instructional Resources and Media Services	416,346	416,346	279,403	67.11%
13 - Curriculum and Instruction Staff Development	1,805,559	1,805,559	1,193,020	66.07%
21 - Instructional Leadership	953,312	953,312	723,772	75.92%
23 - School Leadership	4,166,401	4,166,401	3,108,203	74.60%
31 - Guidance, Counseling, and Evaluation Services	2,524,000	2,524,000	1,854,207	73.46%
33 - Health Services	797,324	797,324	524,404	65.77%
34 - Student Transportation	2,728,199	2,728,199	1,835,721	67.29%
36 - Extracurricular Activities	2,348,935	2,348,935	1,544,693	65.76%
41 - General Administration	3,382,078	3,382,078	2,574,787	76.13%
51 - Facilities Maintenance and Operations	8,543,820	8,543,820	6,378,670	74.66%
52 - Security and Monitoring Services	1,473,882	1,473,882	1,098,953	74.56%
53 - Data Processing Services	432,315	432,315	255,567	59.12%
61 - Community Services	47,006	47,006	6,406	13.63%
71 - Debt Service	1,180,297	1,180,297	884,341	74.93%
81 - Facilities Acquisition and Construction	560,000	3,560,000	614,983	17.27%
93 - Payments to Member Districts of SSA	117,000	117,000	58,500	50.00%
95 - Payments to Juvenile Justice Alt. Ed. Prg.	20,000	20,000	-	0.00%
99 - Other Intergovernmental Charges	348,000	348,000	227,982	65.51%
<b>Total Expenditures</b>	<b>77,883,115</b>	<b>80,883,115</b>	<b>55,440,301</b>	<b>68.54%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(3,000,000)	18,220,434	
7900 - Transfers In/Other Resources	5,000	5,000	36,971	
8900 - Transfers Out/Other Uses	(5,000)	(5,000)	-	
<b>NET CHANGE in FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (3,000,000)</b>	<b>\$ 18,257,405</b>	

**FUND BALANCE:**

Unassigned Fund Balance as of June 30, 2025	\$ 29,966,302	\$ 29,966,302
Fund Balance as a % of Total Budgeted Expenditures	38%	37%
Fund Balance in Days (TEA 90 Days)	140	135
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	<u>12,850,000</u>	<u>12,850,000</u>
Nonspendable Fund Balance (Inventories & Prepaids)	111,455	111,455
Total Fund Balance	<u>\$ 42,927,757</u>	<u>\$ 42,927,757</u>

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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 1,107,500	\$ 1,107,500	\$ 1,007,655	90.98%
5800 - State	65,500	65,500	72,514	110.71%
5900 - Federal	2,577,738	2,577,738	2,694,939	104.55%
<b>Total Revenues</b>	<u>3,750,738</u>	<u>3,750,738</u>	<u>3,775,108</u>	100.65%
<b>EXPENDITURES:</b>				
35 - Food Services	4,621,147	4,745,364	3,107,621	65.49%
51 - Facilities Maintenance and Operations	70,000	70,000	35,408	50.58%
<b>Total Expenditures</b>	<u>4,691,147</u>	<u>4,815,364</u>	<u>3,143,029</u>	65.27%
<b>NET CHANGE in FUND BALANCE</b>	<u>\$ (940,409)</u>	<u>\$ (1,064,626)</u>	<u>\$ 632,079</u>	
<b>FUND BALANCE:</b>				
Restricted (Grant Funds) Fund Balance as of June 30, 2025	\$ 3,133,742	\$ 3,133,742		
Fund Balance as a % of Total Budgeted Expenditures	67%	65%		
Fund Balance in Days (TDA Maximum 180 Days/6 Months)	244	238		

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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 13,663,591	\$ 13,663,591	\$ 15,522,560	113.61%
5800 - State	-	-	1,900,375	#DIV/0!
<b>Total Revenues</b>	<u>13,663,591</u>	<u>13,663,591</u>	<u>17,422,935</u>	127.51%
<b>EXPENDITURES:</b>				
71 - Debt Service	<u>13,663,591</u>	<u>13,663,591</u>	<u>11,829,387</u>	86.58%
<b>Total Expenditures</b>	<u>13,663,591</u>	<u>13,663,591</u>	<u>11,829,387</u>	86.58%
<b>NET CHANGE in FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,593,548</u>	
<b>FUND BALANCE:</b>				
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	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	TOTAL RECEIVED	REMAINING BUDGET	% OF CURRENT BUDGET RECEIVED
<b>199</b>	<b>GENERAL FUND</b>															
199 R 00 57--	LOCAL REVENUES	22,046,296.00	22,046,296.00	287,827.40	421,072.60	303,555.30	302,480.31	423,840.54	9,876,679.17	9,556,727.71	3,801,671.42	619,860.20	361,880.41	25,955,595.06	-3,909,299.06	117.73
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	9,574,190.82	5,298,746.32	544,443.50	379,611.28	381,596.77	266,578.00	3,684,738.58	47,528,053.56	7,699,595.44	86.06
199 R 00 59--	FEDERAL REVENUES	609,170.00	609,170.00	0.00	8,428.32	10,439.11	16,171.79	19,934.76	26,408.01	14,478.89	54,205.05	18,276.73	8,744.36	177,087.02	432,082.98	29.07
199 R 00 79--	OTHER RESOURCES	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	36,970.58	0.00	0.00	0.00	36,970.58	-31,970.58	739.41
199 R - ---	Revenue	77,888,115.00	77,888,115.00	5,435,324.11	7,653,375.36	15,340,771.55	9,892,842.92	5,742,521.62	10,447,530.68	9,987,788.46	4,237,473.24	904,714.93	4,055,363.35	73,697,706.22	4,190,408.78	94.62
199 - - ---	GENERAL FUND	77,888,115.00	77,888,115.00	5,435,324.11	7,653,375.36	15,340,771.55	9,892,842.92	5,742,521.62	10,447,530.68	9,987,788.46	4,237,473.24	904,714.93	4,055,363.35	73,697,706.22	4,190,408.78	94.62
<b>240</b>	<b>FOOD SERVICE FUND</b>															
240 R 00 57--	LOCAL REVENUES	1,107,500.00	1,107,500.00	16,999.27	99,501.11	133,566.63	141,895.26	101,650.07	72,752.19	82,720.80	132,983.08	82,481.13	143,105.37	1,007,654.91	99,845.09	90.98
240 R 00 58--	STATE REVENUES	65,500.00	65,500.00	10,798.64	11,188.43	3,928.07	586.41	1,566.69	6,785.00	6,514.67	5,199.73	2,421.60	23,524.82	72,514.06	-7,014.06	110.71
240 R 00 59--	FEDERAL REVENUES	2,577,738.00	2,577,738.00	0.00	0.00	643,951.74	341,127.52	226,365.51	209,401.99	311,951.01	303,124.54	262,351.17	396,665.63	2,694,939.11	-117,201.11	104.55
240 R 00 79--	OTHER RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	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	483,609.19	329,582.27	288,939.18	401,186.48	441,307.35	347,253.90	563,295.82	3,775,108.08	-24,370.08	100.65
240 - - ---	FOOD SERVICE FUND	3,750,738.00	3,750,738.00	27,797.91	110,689.54	781,446.44	483,609.19	329,582.27	288,939.18	401,186.48	441,307.35	347,253.90	563,295.82	3,775,108.08	-24,370.08	100.65
<b>599</b>	<b>DEBT SERVICE FUND</b>															
599 R 00 57--	LOCAL REVENUES	13,663,591.00	13,663,591.00	112,214.38	134,071.08	81,847.94	64,488.41	178,811.93	6,008,519.91	6,044,166.90	2,408,560.85	324,731.60	165,146.84	15,522,559.84	-1,858,968.84	113.61
599 R 00 58--	STATE REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900,375.00	0.00	0.00	-	-	1,900,375.00	-1,900,375.00	0.00
599 R - ---	Revenue	13,663,591.00	13,663,591.00	112,214.38	134,071.08	81,847.94	64,488.41	178,811.93	7,908,894.91	6,044,166.90	2,408,560.85	324,731.60	165,146.84	17,422,934.84	-3,759,343.84	127.51
599 - - ---	DEBT SERVICE FUND	13,663,591.00	13,663,591.00	112,214.38	134,071.08	81,847.94	64,488.41	178,811.93	7,908,894.91	6,044,166.90	2,408,560.85	324,731.60	165,146.84	17,422,934.84	-3,759,343.84	127.51
GRAND REVENUE		95,302,444.00	95,302,444.00	5,575,336.40	7,898,135.98	16,204,065.93	10,440,940.52	6,250,915.82	18,645,364.77	16,433,141.84	7,087,341.44	1,576,700.43	4,783,806.01	94,895,749.14	406,694.86	99.57
Calendar Benchmark: 83-89%																
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	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	TOTAL EXPENDED	TOTAL ENC/EXPENDED	REMAINING BUDGET	% OF CURRENT BUDGET EXPENDED	
<b>199</b>	<b>GENERAL FUND</b>																		
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	0.00	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	594,770.46	500,509.80	2,259,366.06	3,636,580.08	3,748,279.64	3,597,309.71	3,587,963.50	3,684,555.65	3,679,240.21	3,339,873.04	4,243,012.09	32,276,689.78	32,871,460.24	13,167,180.76	70.11	
199 E 12	LIBRARY RESOURCES/MEDIA SVCS	416,346.00	416,346.00	20,527.15	2,836.75	27,538.64	30,525.15	28,926.78	30,336.68	28,829.05	32,468.33	28,613.57	35,893.88	33,434.19	279,403.02	299,930.17	116,415.88	67.11	
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,805,559.00	1,805,559.00	55,968.27	37,587.51	127,056.14	141,100.97	125,079.80	124,949.38	125,026.79	122,537.02	140,130.67	111,078.49	138,472.90	1,193,019.67	1,248,987.94	556,571.06	66.07	
199 E 21	INSTRUCTIONAL LEADERSHIP	953,312.00	953,312.00	8,116.21	72,882.34	75,205.27	74,098.53	72,899.63	72,475.08	74,283.05	75,708.39	75,670.12	62,978.33	67,571.74	723,772.48	731,888.69	221,423.31	75.92	
199 E 23	SCHOOL LEADERSHIP	4,166,401.00	4,166,401.00	34,093.44	105,546.60	329,031.98	336,633.07	340,884.25	326,040.11	342,342.21	332,545.44	332,324.68	294,640.51	368,214.56	3,108,203.41	3,142,296.85	1,024,104.15	74.60	
199 E 31	GUIDANCE & COUNSELING	2,524,000.00	2,524,000.00	73,937.26	51,538.12	190,758.80	199,710.36	227,545.67	191,342.07	175,759.85	202,598.19	213,507.19	172,614.72	228,832.31	1,854,207.28	1,928,144.54	595,855.46	73.46	
199 E 33	HEALTH SERVICES	797,324.00	797,324.00	10,688.50	5,586.97	32,198.76	62,383.21	61,525.31	58,185.68	59,893.98	59,042.83	63,336.90	54,946.16	67,304.54	524,404.34	535,092.94	262,231.16	65.77	
199 E 34	STUDENT TRANSPORTATION	2,728,199.00	2,728,199.00	213,618.38	86,508.04	133,508.05	213,300.67	332,612.52	182,180.99	216,684.79	79,814.44	159,587.80	179,240.69	252,282.88	1,835,720.87	2,049,339.25	678,859.75	67.29	
199 E 36	EXTRACURRICULAR ACTIVITIES	2,348,935.00	2,348,935.00	164,604.49	109,636.14	108,735.03	143,655.24	141,371.61	123,626.84	127,301.61	250,168.33	171,154.34	155,210.71	213,833.30	1,544,693.15	1,709,297.64	639,637.36	65.76	
199 E 41	GENERAL ADMINISTRATION	3,382,078.00	3,382,078.00	98,056.17	305,682.80	264,350.89	236,478.87	308,556.13	230,941.84	225,237.68	246,438.89	256,107.51	229,743.59	271,248.48	2,574,786.68	2,672,842.85	709,235.15	76.13	
199 E 51	FACILITIES MAINT & OPERATIONS	8,543,820.00	8,543,820.00	615,198.50	1,793,836.41	480,685.79	542,168.40	780,166.97	504,584.33	501,110.72	479,783.75	459,010.67	363,344.19	473,978.45	6,378,669.68	6,993,868.18	1,549,951.82	74.66	
199 E 52	SECURITY AND MONITORING SVCS	1,473,882.00	1,473,882.00	74,978.64	76,466.06	106,024.49	96,688.59	118,133.96	105,024.76	100,400.77	110,129.80	177,092.12	34,985.32	174,006.69	1,098,952.56	1,173,931.20	299,950.80	74.56	
199 E 53	DATA PROCESSING SERVICES	432,315.00	432,315.00	101,741.00	8,904.46	26,886.42	92,165.28	28,107.29	12,926.71	10,218.31	18,063.40	15,540.68	14,896.81	27,857.22	255,566.58	357,307.58	75,007.42	59.12	
199 E 61	COMMUNITY SERVICES	47,006.00	47,006.00	1,459.58	0.00	4,307.67	408.04	747.73	0.00	344.21	598.08	0.00	0.00	0.00	6,405.73	7,865.31	39,140.69	13.63	
199 E 71	DEBT SERVICE	1,180,297.00	1,180,297.00	0.00	24,910.02	0.00	0.00	107,215.63	0.00	0.00	0.00	752,215.63	0.00	0.00	884,341.28	884,341.28	295,955.72	74.93	
199 E 81	FACILITIES ACQUISITION & CONSTRUCTION	560,000.00	3,560,000.00	722,725.17	0.00	281,011.00	0.00	129,876.00	102,363.00	0.00	0.00	0.00	101,733.08	0.00	614,983.08	1,337,708.25	2,222,291.75	17.27	
199 E 93	SHARED SRVC ARRANGEMENTS PAYMT	117,000.00	117,000.00	58,500.00	0.00	0.00	0.00	0.00	0.00	29,250.00	29,250.00	0.00	0.00	0.00	58,500.00	117,000.00	0.00	50.00	
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	0.00	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	79,272.13	0.00	0.00	0.00	70,955.00	0.00	78,236.87	0.00	78,790.00	0.00	0.00	227,981.87	307,254.00	40,746.00	65.51	
199 E	Expense	77,888,115.00	80,888,115.00	2,928,255.35	3,182,432.02	4,446,664.99	5,805,896.46	6,622,883.92	5,662,287.18	5,682,883.39	5,723,702.54	6,602,322.09	5,151,179.52	6,560,049.35	55,440,301.46	58,368,556.81	22,519,558.19	68.54	
199	GENERAL FUND	77,888,115.00	80,888,115.00	2,928,255.35	3,182,432.02	4,446,664.99	5,805,896.46	6,622,883.92	5,662,287.18	5,682,883.39	5,723,702.54	6,602,322.09	5,151,179.52	6,560,049.35	55,440,301.46	58,368,556.81	22,519,558.19	68.54	
<b>240</b>	<b>FOOD SERVICE FUND</b>																		
240 E 35	FOOD SERVICES	4,621,147.00	4,745,364.00	177,853.87	46,753.36	234,118.42	337,994.39	459,174.79	299,138.27	290,144.81	290,772.34	343,526.73	414,204.19	391,793.53	3,107,620.83	3,285,474.70	1,459,889.30	65.49	
240 E 51	FACILITIES MAINT & OPERATIONS	70,000.00	70,000.00	0.00	0.00	705.33	9,676.90	0.00	696.25	13,776.30	1,558.58	8,995.05	0.00	0.00	35,408.41	35,408.41	34,591.59	50.58	
240 E	Expense	4,691,147.00	4,815,364.00	177,853.87	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	292,330.92	352,521.78	414,204.19	391,793.53	3,143,029.24	3,320,883.11	1,494,480.89	65.27	
240	FOOD SERVICE FUND	4,691,147.00	4,815,364.00	177,853.87	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	292,330.92	352,521.78	414,204.19	391,793.53	3,143,029.24	3,320,883.11	1,494,480.89	65.27	
<b>599</b>	<b>DEBT SERVICE FUND</b>																		
599 E 71	DEBT SERVICE	13,663,591.00	13,663,591.00	1,295.00	0.00	0.00	5,705.00	3,042,591.03	0.00	3,500.00	0.00	8,777,591.03	0.00	0.00	11,829,387.06	11,830,682.06	1,832,908.94	86.58	
599 E	Expense	13,663,591.00	13,663,591.00	1,295.00	0.00	0.00	5,705.00	3,042,591.03	0.00	3,500.00	0.00	8,777,591.03	0.00	0.00	11,829,387.06	11,830,682.06	1,832,908.94	86.58	
599	DEBT SERVICE FUND	13,663,591.00	13,663,591.00	1,295.00	0.00	0.00	5,705.00	3,042,591.03	0.00	3,500.00	0.00	8,777,591.03	0.00	0.00	11,829,387.06	11,830,682.06	1,832,908.94	86.58	
<b>Grand Expense Totals</b>		<b>96,242,853.00</b>	<b>99,367,070.00</b>	<b>3,107,404.22</b>	<b>3,229,185.38</b>	<b>4,681,488.74</b>	<b>6,159,272.75</b>	<b>10,124,649.74</b>	<b>5,962,121.70</b>	<b>5,990,304.50</b>	<b>6,016,033.46</b>	<b>15,732,434.90</b>	<b>5,565,383.71</b>	<b>6,951,842.88</b>	<b>70,412,717.76</b>	<b>73,520,121.98</b>	<b>25,846,948.02</b>	<b>70.86</b>	
Calendar Benchmark: 83-89%																			
Includes all postings as of date prepared.																			
Additional postings occurring after date prepared will be reflected in month posted.																			