



FINANCIAL UPDATE REPORT

For Month Ending
May 31, 2025

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - General Fund
As of May 31, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 23,595,488	\$ 25,022,363	\$ 24,959,920	99.75%
5800 - State	48,951,000	47,601,000	43,056,909	90.45%
5900 - Federal	1,565,000	1,565,000	775,972	49.58%
Total Revenues	74,111,488	74,188,363	68,792,801	92.73%
EXPENDITURES:				
11 - Instruction	43,041,159	42,921,159	33,618,819	78.33%
12 - Instructional Resources and Media Services	392,246	392,246	310,971	79.28%
13 - Curriculum and Instruction Staff Development	1,790,305	1,790,305	1,400,572	78.23%
21 - Instructional Leadership	908,214	900,783	801,276	88.95%
23 - School Leadership	3,955,308	3,974,183	3,384,398	85.16%
31 - Guidance, Counseling, and Evaluation Services	2,330,342	2,397,773	2,043,592	85.23%
33 - Health Services	835,254	835,254	636,622	76.22%
34 - Student Transportation	2,994,878	2,994,878	2,374,722	79.29%
36 - Extracurricular Activities	2,261,068	2,280,832	1,755,786	76.98%
41 - General Administration	3,267,868	3,325,868	2,719,197	81.76%
51 - Facilities Maintenance and Operations	8,044,859	8,044,859	6,952,388	86.42%
52 - Security and Monitoring Services	1,115,124	1,198,467	1,151,646	96.09%
53 - Data Processing Services	897,750	897,750	770,106	85.78%
61 - Community Services	35,471	35,471	10,067	28.38%
71 - Debt Service	1,613,642	8,848,642	8,552,538	96.65%
81 - Facilities Acquisition and Construction	158,500	1,946,731	1,313,140	67.45%
93 - Payments to Member Districts of SSA	96,500	96,500	72,375	75.00%
95 - Payments to Juvenile Justice Alt. Ed. Prg.	20,000	20,000	-	0.00%
99 - Other Intergovernmental Charges	348,000	348,000	277,203	79.66%
Total Expenditures	74,106,488	83,249,701	68,145,417	81.86%
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	(9,061,338)	647,384	
7900 - Transfers In/Other Resources	5,000	5,000	35,704	
8900 - Transfers Out/Other Uses	(10,000)	(10,000)	(6,269)	
QSCMTN 2010 Sinking Fund Payment	(680,000)	(680,000)	-	
NET CHANGE in FUND BALANCE	\$ (680,000)	\$ (9,746,338)	\$ 676,819	

FUND BALANCE:		
Unassigned Fund Balance as of June 30, 2024	\$ 28,918,286	\$ 28,918,286
Fund Balance as a % of Total Budgeted Expenditures	39%	35%
Fund Balance in Days (TEA 90 Days; Schools FIRST 75 Days)	142	127
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	3,550,000
Capital Projects - Other	7,600,000	7,600,000
Total Assigned Fund Balance	12,150,000	12,150,000
Restricted Fund Balance (QSCMTN 2010)	6,712,985	6,712,985
Nonspendable Fund Balance (Inventories & Prepaids)	98,107	98,107
Total Fund Balance	<u>\$ 47,879,378</u>	<u>\$ 47,879,378</u>

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - Child Nutrition Fund
As of May 31, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 853,500	\$ 1,103,500	\$ 1,101,747	99.84%
5800 - State	62,500	63,670	63,670	100.00%
5900 - Federal	2,607,582	2,717,582	2,691,792	99.05%
Total Revenues	<u>3,523,582</u>	<u>3,884,752</u>	<u>3,857,210</u>	99.29%
EXPENDITURES:				
35 - Food Services	3,895,201	4,269,668	3,341,329	78.26%
51 - Facilities Maintenance and Operations	60,000	60,000	51,664	86.11%
Total Expenditures	<u>3,955,201</u>	<u>4,329,668</u>	<u>3,392,993</u>	78.37%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(431,619)	(444,916)	464,217	
7900 - Transfers In/Other Resources	-	-	2,834	
8900 - Transfers Out/Other Uses	-	-	-	
NET CHANGE in FUND BALANCE	<u>\$ (431,619)</u>	<u>\$ (444,916)</u>	<u>\$ 467,051</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	80%	73%		
Fund Balance in Days (TDA Maximum 90 Days/3 Months)	290	265		

Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - Debt Service Fund
As of May 31, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 13,360,000	\$ 14,700,000	\$ 14,690,129	99.93%
5800 - State	1,340,000	2,510,180	2,510,180	100.00%
Total Revenues	<u>14,700,000</u>	<u>17,210,180</u>	<u>17,200,309</u>	99.94%
EXPENDITURES:				
71 - Debt Service	<u>14,700,000</u>	<u>23,965,000</u>	<u>23,952,904</u>	99.95%
Total Expenditures	<u>14,700,000</u>	<u>23,965,000</u>	<u>23,952,904</u>	99.95%
NET CHANGE in FUND BALANCE	<u>\$ -</u>	<u>\$ (6,754,820)</u>	<u>\$ (6,752,596)</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	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	TOTAL RECEIVED	REMAINING BUDGET	% OF CURRENT BUDGET RECEIVED
199	GENERAL FUND																
199 R 00 57--	LOCAL REVENUES	23,595,488.00	25,022,363.00	380,622.00	238,603.96	360,661.11	256,144.66	575,800.75	10,045,928.79	8,660,929.81	2,905,943.44	660,398.36	473,638.96	401,248.02	24,959,919.86	62,443.14	99.75
199 R 00 58--	STATE REVENUES	48,951,000.00	47,601,000.00	242,772.41	13,699,071.15	9,210,662.65	7,648,527.12	4,270,410.87	449,011.00	662,325.96	396,562.48	996,007.91	3,185,589.71	2,295,967.39	43,056,908.65	4,544,091.35	90.45
199 R 00 59--	FEDERAL REVENUES	1,565,000.00	1,565,000.00	0.00	209,694.80	3,688.00	72,807.30	9,272.52	10,967.83	17,821.98	27,763.00	385,678.80	18,813.62	19,464.51	775,972.36	789,027.64	49.58
199 R 00 79--	OTHER RESOURCES	5,000.00	5,000.00	2,217.10	25,878.12	0.00	3,918.62	0.00	0.00	3,690.00	0.00	0.00	0.00	0.00	35,703.84	-30,703.84	714.08
199 R ----	Revenue	74,116,488.00	74,193,363.00	625,611.51	14,173,248.03	9,575,011.76	7,981,397.70	4,855,484.14	10,505,907.62	9,344,767.75	3,330,268.92	2,042,085.07	3,678,042.29	2,716,679.92	68,828,504.71	5,364,858.29	92.77
199 ----	GENERAL FUND	74,116,488.00	74,193,363.00	625,611.51	14,173,248.03	9,575,011.76	7,981,397.70	4,855,484.14	10,505,907.62	9,344,767.75	3,330,268.92	2,042,085.07	3,678,042.29	2,716,679.92	68,828,504.71	5,364,858.29	92.77
240	FOOD SERVICE FUND																
240 R 00 57--	LOCAL REVENUES	853,500.00	1,103,500.00	15,278.40	103,317.57	130,569.33	144,105.43	102,375.91	79,359.65	81,338.64	110,626.45	86,868.39	122,946.66	124,961.05	1,101,747.48	1,752.52	99.84
240 R 00 58--	STATE REVENUES	62,500.00	63,670.00	10,091.08	10,311.78	2,669.57	1,509.89	1,497.56	0.00	9,750.10	4,076.06	18,561.33	4,224.26	978.64	63,670.27	-0.27	100.00
240 R 00 59--	FEDERAL REVENUES	2,607,582.00	2,717,582.00	0.00	279,302.19	306,001.91	328,146.87	192,070.38	209,583.02	248,762.43	273,672.83	218,262.64	348,713.11	287,276.48	2,691,791.86	25,790.14	99.05
240 R 00 79--	OTHER RESOURCES	0.00	0.00	0.00	1,458.12	0.00	1,005.32	0.00	0.00	0.00	0.00	0.00	371.00	0.00	2,834.44	-2,834.44	0.00
240 R ----	Revenue	3,523,582.00	3,884,752.00	25,369.48	394,389.66	439,240.81	474,767.51	295,943.85	288,942.67	339,851.17	388,375.34	323,692.36	476,255.03	413,216.17	3,860,044.05	24,707.95	99.36
240 ----	FOOD SERVICE FUND	3,523,582.00	3,884,752.00	25,369.48	394,389.66	439,240.81	474,767.51	295,943.85	288,942.67	339,851.17	388,375.34	323,692.36	476,255.03	413,216.17	3,860,044.05	24,707.95	99.36
599	DEBT SERVICE FUND																
599 R 00 57--	LOCAL REVENUES	13,360,000.00	14,700,000.00	157,285.51	42,576.45	84,189.23	27,999.44	252,831.08	6,253,617.93	5,403,825.70	1,746,810.04	324,221.64	226,339.83	170,431.99	14,690,128.84	9,871.16	99.93
599 R 00 58--	STATE REVENUES	1,340,000.00	2,510,180.00	0.00	740,305.00	0.00	0.00	1,769,875.00	0.00	0.00	0.00	0.00	0.00	0.00	2,510,180.00	0.00	100.00
599 R ----	Revenue	14,700,000.00	17,210,180.00	157,285.51	782,881.45	84,189.23	27,999.44	2,022,706.08	6,253,617.93	5,403,825.70	1,746,810.04	324,221.64	226,339.83	170,431.99	17,200,308.84	9,871.16	99.94
599 ----	DEBT SERVICE FUND	14,700,000.00	17,210,180.00	157,285.51	782,881.45	84,189.23	27,999.44	2,022,706.08	6,253,617.93	5,403,825.70	1,746,810.04	324,221.64	226,339.83	170,431.99	17,200,308.84	9,871.16	99.94
GRAND REVENUE		92,340,070.00	95,288,295.00	808,266.50	15,350,519.14	10,098,441.80	8,484,164.65	7,174,134.07	17,048,468.22	15,088,444.62	5,465,454.30	2,689,999.07	4,380,637.15	3,300,328.08	89,888,857.60	5,399,437.40	94.33
Calendar Benchmark: 92-100%																	
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	MAY	TOTAL EXPENDED	TOTAL ENC/EXPENDED	REMAINING BUDGET	% OF CURRENT BUDGET EXPENDED
199	GENERAL FUND																		
199 E 00	OTHER USES/IN/ON-OPERATING	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	371.00	5,897.78	6,268.78	6,268.78	3,731.22	62.69
199 E 11	INSTRUCTION	43,041,159.00	42,921,159.00	235,173.98	400,889.28	2,144,551.29	3,385,098.64	3,466,842.43	3,484,222.46	2,993,174.64	3,713,497.06	3,389,720.30	3,343,831.17	3,515,895.55	3,781,096.30	33,618,819.12	33,853,993.10	9,067,165.90	78.33
199 E 12	LIBRARY RESOURCES/MEDIA SVCS	392,246.00	392,246.00	6,913.56	968.12	23,308.38	29,608.22	28,819.34	28,148.56	27,060.87	37,457.25	28,142.67	28,947.83	40,788.53	37,821.67	310,971.44	317,885.00	74,361.00	79.28
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,790,305.00	1,790,305.00	30,932.75	29,149.77	144,068.87	129,910.94	141,101.40	131,667.22	124,796.28	155,077.76	137,315.42	135,933.88	134,077.37	137,472.87	1,400,571.73	1,431,504.54	398,800.52	78.23
199 E 21	INSTRUCTIONAL LEADERSHIP	908,214.00	900,783.00	776.45	67,735.65	81,304.64	73,169.78	75,742.27	69,588.65	57,661.45	70,865.12	72,903.18	73,299.85	83,664.19	75,341.47	801,276.25	802,052.70	98,730.30	88.95
199 E 23	SCHOOL LEADERSHIP	3,955,308.00	3,974,183.00	9,656.87	100,321.56	328,945.89	328,941.84	326,017.67	318,264.01	310,184.39	349,318.38	327,667.37	315,352.72	317,213.14	362,621.04	3,384,398.01	3,394,054.88	590,128.12	85.16
199 E 31	GUIDANCE & COUNSELING	2,330,342.00	2,397,723.00	12,947.92	43,881.52	190,377.22	203,948.09	202,423.40	196,004.97	172,708.70	213,206.83	189,252.41	223,046.29	181,163.24	227,579.18	2,043,591.85	2,056,539.77	341,233.23	85.23
199 E 33	HEALTH SERVICES	835,254.00	835,254.00	17,616.39	8,765.12	35,252.52	61,575.03	63,127.42	62,930.83	55,971.14	68,506.18	64,118.43	60,593.51	59,970.29	95,811.72	636,622.19	654,238.58	181,015.42	76.22
199 E 34	STUDENT TRANSPORTATION	2,994,878.00	2,994,878.00	107,109.45	75,018.45	235,407.88	225,098.35	196,960.83	449,794.11	193,578.28	209,009.17	156,287.88	190,319.03	211,089.69	232,157.89	2,374,721.56	2,481,831.01	513,046.99	79.29
199 E 36	EXTRACURRICULAR ACTIVITIES	2,261,068.00	2,280,832.00	61,622.51	45,983.08	175,713.78	146,867.45	202,922.02	210,421.70	116,365.10	144,899.46	108,748.76	124,922.15	221,663.50	185,278.15	1,755,785.66	1,817,408.17	463,423.83	76.98
199 E 41	GENERAL ADMINISTRATION	3,267,868.00	3,325,868.00	334,413.89	258,092.58	308,726.53	226,150.04	256,248.41	231,994.19	200,546.27	218,185.48	226,668.68	207,262.23	253,125.16	332,197.35	2,719,196.92	3,053,610.81	272,257.19	81.76
199 E 51	FAILITIES MAINT & OPERATIONS	8,044,859.00	8,044,859.00	719,505.21	1,889,293.46	640,539.28	497,326.17	628,192.89	497,771.27	329,702.74	610,459.52	481,554.74	398,400.67	364,642.74	614,504.54	6,952,388.02	7,671,893.23	372,965.77	86.42
199 E 52	SECURITY AND MONITORING SVCS	1,115,124.00	1,198,467.00	83,408.46	74,104.48	82,401.07	171,431.26	38,425.78	115,349.87	238,895.60	28,589.63	92,486.55	103,778.80	97,604.56	108,578.42	1,151,646.02	1,235,054.48	-36,587.48	96.09
199 E 53	DATA PROCESSING SERVICES	897,750.00	897,750.00	15,241.31	7,130.34	20,638.09	124,620.15	21,790.55	12,605.25	13,281.62	27,732.25	11,340.70	21,540.27	18,821.94	490,604.63	770,105.79	785,347.10	112,402.90	85.78
199 E 61	COMMUNITY SERVICES	35,471.00	35,471.00	659.99	0.00	3,894.44	1,298.03	314.45	381.67	182.12	781.97	182.92	121.38	273.39	2,646.46	10,066.88	10,726.82	24,744.18	28.38
199 E 71	DEBT SERVICE	1,613,642.00	8,848,642.00	0.00	0.00	331,906.88	0.00	0.00	23,723.83	0.00	0.00	746,665.63	7,450,241.25	0.00	0.00	8,552,537.59	8,552,537.59	296,104.41	96.65
199 E 81	FAILITIES ACQUISITION & CONSTRUCTION	158,500.00	1,946,731.00	80,159.94	0.00	990.00	923,937.32	146,820.24	2,145.37	122,094.00	4,845.50	85,109.70	17,397.64	9,800.00	0.00	1,313,139.77	1,996,299.71	550,431.29	67.45
199 E 93	SHARED SRVC ARRANGEMENTS PAYMT	96,500.00	96,500.00	24,125.06	0.00	0.00	0.00	0.00	24,124.98	0.00	0.00	24,124.98	0.00	0.00	24,124.98	72,374.94	96,500.00	0.00	75.00
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	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	73,744.00	0.00	54,604.00	3,684.28	72,535.00	0.00	0.00	72,636.00	277,203.28	277,203.28	70,796.72
199 E	Expense	74,116,488.00	83,259,701.00	1,743,263.74	3,001,333.41	4,748,016.76	6,528,531.31	5,869,493.10	5,859,138.94	5,010,807.71	5,856,115.84	6,286,825.32	12,694,888.62	5,510,164.29	6,786,370.45	68,151,685.75	69,894,949.49	13,364,751.51	81.85
199	GENERAL FUND	74,116,488.00	83,259,701.00	1,743,263.74	3,001,333.41	4,748,016.76	6,528,531.31	5,869,493.10	5,859,138.94	5,010,807.71	5,856,115.84	6,286,825.32	12,694,888.62	5,510,164.29	6,786,370.45	68,151,685.75	69,894,949.49	13,364,751.51	81.85
240	FOOD SERVICE FUND																		
240 E 35	FOOD SERVICES	3,895,201.00	4,269,668.00	214,775.43	46,720.01	108,839.61	387,869.19	279,252.59	401,883.18	245,376.98	432,015.90	356,983.26	301,903.13	337,872.29	442,613.03	3,341,329.17	3,556,104.60	713,563.40	78.26
240 E 51	FAILITIES MAINT & OPERATIONS	60,000.00	60,000.00	0.00	0.00	0.00	0.00	0.00	25,517.26	0.00	0.00	0.00	17,016.03	650.78	8,479.63	51,663.70	51,663.70	8,336.30	86.11
240 E	Expense	3,955,201.00	4,329,668.00	214,775.43	46,720.01	108,839.61	387,869.19	279,252.59	427,400.44	245,376.98	432,015.90	356,983.26	318,919.16	338,523.07	451,092.66	3,392,992.87	3,607,768.30	721,899.70	78.37
240	FOOD SERVICE FUND	3,955,201.00	4,329,668.00	214,775.43	46,720.01	108,839.61	387,869.19	279,252.59	427,400.44	245,376.98	432,015.90	356,983.26	318,919.16	338,523.07	451,092.66	3,392,992.87	3,607,768.30	721,899.70	78.37
599	DEBT SERVICE FUND																		
599 E 71	DEBT SERVICE	14,700,000.00	23,965,000.00	6,120.00	0.00	23,952,904.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,952,904.48	23,959,024.48	5,975.52	99.95
599 E	Expense	14,700,000.00	23,965,000.00	6,120.00	0.00	23,952,904.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,952,904.48	23,959,024.48	5,975.52	99.95
599	DEBT SERVICE FUND	14,700,000.00	23,965,000.00	6,120.00	0.00	23,952,904.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,952,904.48	23,959,024.48	5,975.52	99.95