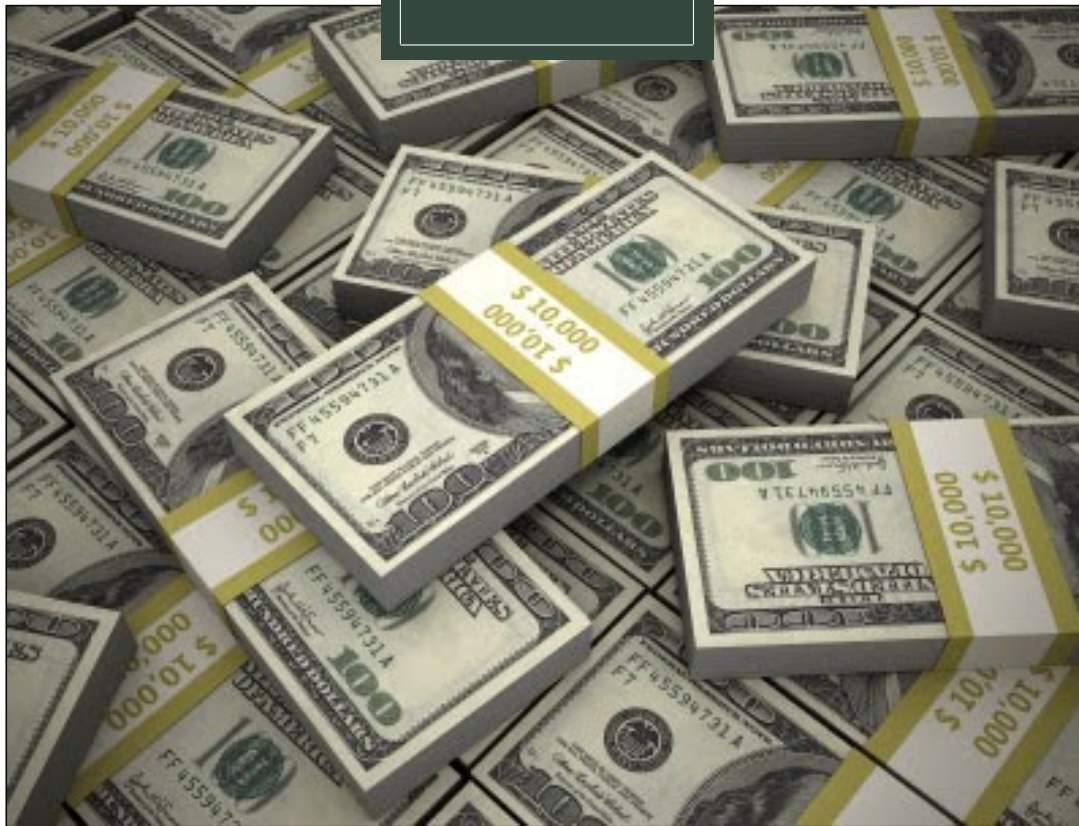


FINANCIAL UPDATE REPORT

For Month Ending
February 28, 2026



Crosby Independent School District
 Schedule of Revenues and Expenditures
 Budget to Actual - General Fund
 As of February 28, 2026

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 22,046,296	\$ 22,046,296	\$ 24,973,854	113.28%
5800 - State	55,227,649	55,227,649	43,576,737	78.90%
5900 - Federal	609,170	609,170	150,066	24.63%
Total Revenues	77,883,115	77,883,115	68,700,657	88.21%
EXPENDITURES:				
11 - Instruction	46,038,641	46,038,641	24,693,805	53.64%
12 - Instructional Resources and Media Services	416,346	416,346	210,075	50.46%
13 - Curriculum and Instruction Staff Development	1,805,559	1,805,559	943,468	52.25%
21 - Instructional Leadership	953,312	953,312	593,222	62.23%
23 - School Leadership	4,166,401	4,166,401	2,445,348	58.69%
31 - Guidance, Counseling, and Evaluation Services	2,524,000	2,524,000	1,452,760	57.56%
33 - Health Services	797,324	797,324	402,154	50.44%
34 - Student Transportation	2,728,199	2,728,199	1,404,197	51.47%
36 - Extracurricular Activities	2,348,935	2,348,935	1,175,649	50.05%
41 - General Administration	3,382,078	3,382,078	2,073,795	61.32%
51 - Facilities Maintenance and Operations	8,543,820	8,543,820	5,541,347	64.86%
52 - Security and Monitoring Services	1,473,882	1,473,882	889,961	60.38%
53 - Data Processing Services	432,315	432,315	212,813	49.23%
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	513,250	14.42%
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%
Total Expenditures	77,883,115	80,883,115	43,729,073	54.06%
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,000,000)	24,971,585	
7900 - Transfers In/Other Resources	5,000	5,000	36,971	
8900 - Transfers Out/Other Uses	(5,000)	(5,000)	-	
NET CHANGE in FUND BALANCE	\$ -	\$ (3,000,000)	\$ 25,008,555	

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 February 28, 2026

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 1,107,500	\$ 1,107,500	\$ 782,068	70.62%
5800 - State	65,500	65,500	46,568	71.10%
5900 - Federal	2,577,738	2,577,738	2,035,922	78.98%
Total Revenues	<u>3,750,738</u>	<u>3,750,738</u>	<u>2,864,558</u>	76.37%
EXPENDITURES:				
35 - Food Services	4,621,147	4,745,364	2,301,623	48.50%
51 - Facilities Maintenance and Operations	70,000	70,000	35,408	50.58%
Total Expenditures	<u>4,691,147</u>	<u>4,815,364</u>	<u>2,337,032</u>	48.53%
NET CHANGE in FUND BALANCE	<u>\$ (940,409)</u>	<u>\$ (1,064,626)</u>	<u>\$ 527,527</u>	
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	67%	65%		
Fund Balance in Days (TDA Maximum 90 Days/3 Months)	244	238		

Crosby Independent School District
 Schedule of Revenues and Expenditures
 Budget to Actual - Debt Service Fund
 As of February 28, 2026

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 13,663,591	\$ 13,663,591	\$ 15,032,681	110.02%
5800 - State	-	-	1,900,375	#DIV/0!
Total Revenues	<u>13,663,591</u>	<u>13,663,591</u>	<u>16,933,056</u>	123.93%
EXPENDITURES:				
71 - Debt Service	<u>13,663,591</u>	<u>13,663,591</u>	<u>11,829,387</u>	86.58%
Total Expenditures	<u>13,663,591</u>	<u>13,663,591</u>	<u>11,829,387</u>	86.58%
NET CHANGE in FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,103,669</u>	
FUND BALANCE:				
Restricted (Debt Service) Fund Balance as of June 30, 2025	\$ 4,364,899	\$ 4,364,899		

FUND/MAJOR OBJECT	MAJOR OBJECT DESCRIPTION	ORIGINAL BUDGET	CURRENT BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	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	302,480.31	423,840.54	9,876,679.17	9,556,727.71	3,801,671.42	24,973,854.45	-2,927,558.45	113.28
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	43,576,736.98	11,650,912.02	78.90
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	150,065.93	459,104.07	24.63
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	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	68,737,627.94	9,150,487.06	88.25
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	68,737,627.94	9,150,487.06	88.25
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	141,895.26	101,650.07	72,752.19	82,720.80	132,983.08	782,068.41	325,431.59	70.62
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	46,567.64	18,932.36	71.10
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	2,035,922.31	541,815.69	78.98
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
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	2,864,558.36	886,179.64	76.37
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	2,864,558.36	886,179.64	76.37
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	64,488.41	178,811.93	6,008,519.91	6,044,166.90	2,408,560.85	15,032,681.40	-1,369,090.40	110.02
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	16,933,056.40	-3,269,465.40	123.93
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	16,933,056.40	-3,269,465.40	123.93
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	88,535,242.70	6,767,201.30	92.90
Calendar Benchmark: 68%														
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	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	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	595,376.92	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	24,693,804.65	25,289,181.57	20,749,459.43	53.64
199 E 12	LIBRARY RESOURCES/MEDIA SRVCS	416,346.00	416,346.00	1,611.18	2,836.75	27,538.64	30,525.15	28,926.78	30,336.68	28,829.05	32,468.33	28,613.57	210,074.95	211,686.13	204,659.87	50.46
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,805,559.00	1,805,559.00	9,919.49	37,587.51	127,056.14	141,100.97	125,079.80	124,949.38	125,026.79	122,537.02	140,130.67	943,468.28	953,387.77	852,171.23	52.25
199 E 21	INSTRUCTIONAL LEADERSHIP	953,312.00	953,312.00	4,270.01	72,882.34	75,205.27	74,098.53	72,899.63	72,475.08	74,283.05	75,708.39	75,670.12	593,222.41	597,492.42	355,819.58	62.23
199 E 23	SCHOOL LEADERSHIP	4,166,401.00	4,166,401.00	7,021.88	105,546.60	329,031.98	396,633.07	340,884.25	326,040.11	342,342.21	332,545.44	332,324.68	2,445,348.34	2,452,370.22	1,714,030.78	58.69
199 E 31	GUIDANCE & COUNSELING	2,524,000.00	2,524,000.00	77,861.29	51,538.12	190,758.80	199,710.36	227,545.67	191,342.07	175,759.85	202,598.19	213,507.19	1,452,760.25	1,530,621.54	993,378.46	57.56
199 E 33	HEALTH SERVICES	797,324.00	797,324.00	7,802.74	5,586.97	32,198.76	62,383.21	61,525.31	58,185.68	59,893.98	59,042.83	63,336.90	402,153.64	409,956.38	387,367.62	50.44
199 E 34	STUDENT TRANSPORTATION	2,728,199.00	2,728,199.00	128,098.58	86,508.04	133,508.05	213,300.67	332,612.52	182,180.99	216,684.79	79,814.44	159,587.80	1,404,197.30	1,532,295.88	1,195,903.12	51.47
199 E 36	EXTRACURRICULAR ACTIVITIES	2,348,935.00	2,348,935.00	185,424.26	109,636.14	108,735.03	143,655.24	141,371.61	123,626.84	127,301.61	250,168.33	171,154.34	1,175,649.14	1,361,073.40	987,861.60	50.05
199 E 41	GENERAL ADMINISTRATION	3,382,078.00	3,382,078.00	98,161.37	305,682.80	264,350.89	236,478.87	308,556.13	230,941.84	225,237.68	246,438.89	256,107.51	2,073,794.61	2,171,955.98	1,210,122.02	61.32
199 E 51	FAILITIES MAINT & OPERATIONS	8,543,820.00	8,543,820.00	845,101.15	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	5,541,347.04	6,386,448.19	2,157,371.81	64.86
199 E 52	SECURITY AND MONITORING SRVCS	1,473,882.00	1,473,882.00	152,040.65	76,466.06	106,024.49	96,688.59	118,133.96	105,024.76	100,400.77	110,129.80	177,092.12	889,960.55	1,042,001.20	431,880.80	60.38
199 E 53	DATA PROCESSING SERVICES	432,315.00	432,315.00	18,603.04	8,904.46	26,886.42	92,165.28	28,107.29	12,926.71	10,218.31	18,063.40	15,540.68	212,812.55	231,415.59	200,899.41	49.23
199 E 61	COMMUNITY SERVICES	47,006.00	47,006.00	100.00	0.00	4,307.67	408.04	747.73	0.00	344.21	598.08	0.00	6,405.73	6,505.73	40,500.27	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	884,341.28	884,341.28	295,955.72	74.93
199 E 81	FAILITIES ACQUISITION & CONSTRUCTION	560,000.00	3,560,000.00	100,968.25	0.00	281,011.00	0.00	129,876.00	102,363.00	0.00	0.00	0.00	513,250.00	614,218.25	2,945,781.75	14.42
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	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	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	227,981.87	307,254.00	40,746.00	65.51
199 E	Expense	77,888,115.00	80,888,115.00	2,370,132.94	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	43,729,072.59	46,099,205.53	34,788,909.47	54.06
199	GENERAL FUND	77,888,115.00	80,888,115.00	2,370,132.94	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	43,729,072.59	46,099,205.53	34,788,909.47	54.06
240	FOOD SERVICE FUND															
240 E 35	FOOD SERVICES	4,621,147.00	4,745,364.00	505,119.81	46,753.36	234,118.42	337,994.39	459,174.79	299,138.27	290,144.81	290,772.34	343,526.73	2,301,623.11	2,806,742.92	1,938,621.08	48.50
240 E 51	FAILITIES 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	35,408.41	35,408.41	34,591.59	50.58
240 E	Expense	4,691,147.00	4,815,364.00	505,119.81	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	292,330.92	352,521.78	2,337,031.52	2,842,151.33	1,973,212.67	48.53
240	FOOD SERVICE FUND	4,691,147.00	4,815,364.00	505,119.81	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	292,330.92	352,521.78	2,337,031.52	2,842,151.33	1,973,212.67	48.53
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	3,042,591.03	0.00	3,500.00	0.00	8,777,591.03	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	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	11,829,387.06	11,830,682.06	1,832,908.94	86.58
Grand Expense Totals		96,242,853.00	99,367,070.00	2,876,547.75	3,229,185.38	4,681,488.74	6,159,272.75	10,124,649.74	5,962,121.70	5,990,304.50	6,016,033.46	15,732,434.90	57,895,491.17	60,772,038.92	38,595,031.08	58.26
Calendar Benchmark: 68%																
Includes all postings as of date prepared.																
Additional postings occurring after date prepared will be reflected in month posted.																