



FINANCIAL UPDATE REPORT

For Month Ending
October 31, 2025

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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 22,046,296	\$ 22,046,296	\$ 1,314,936	5.96%
5800 - State	55,227,649	55,227,649	36,972,339	66.95%
5900 - Federal	609,170	609,170	35,039	5.75%
Total Revenues	77,883,115	77,883,115	38,322,314	49.20%
EXPENDITURES:				
11 - Instruction	46,038,641	46,038,641	10,144,736	22.04%
12 - Instructional Resources and Media Services	416,346	416,346	89,827	21.58%
13 - Curriculum and Instruction Staff Development	1,805,559	1,805,559	430,824	23.86%
21 - Instructional Leadership	953,312	953,312	295,086	30.95%
23 - School Leadership	4,166,401	4,166,401	1,112,096	26.69%
31 - Guidance, Counseling, and Evaluation Services	2,524,000	2,524,000	669,553	26.53%
33 - Health Services	797,324	797,324	161,694	20.28%
34 - Student Transportation	2,728,199	2,728,199	765,929	28.07%
36 - Extracurricular Activities	2,348,935	2,348,935	503,398	21.43%
41 - General Administration	3,382,078	3,382,078	1,115,069	32.97%
51 - Facilities Maintenance and Operations	8,543,820	8,543,820	3,596,858	42.10%
52 - Security and Monitoring Services	1,473,882	1,473,882	397,313	26.96%
53 - Data Processing Services	432,315	432,315	156,063	36.10%
61 - Community Services	47,006	47,006	5,463	11.62%
71 - Debt Service	1,180,297	1,180,297	132,126	11.19%
81 - Facilities Acquisition and Construction	560,000	560,000	410,887	73.37%
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	70,955	20.39%
Total Expenditures	77,883,115	77,883,115	20,057,877	25.75%
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	18,264,437	
7900 - Transfers In/Other Resources	5,000	5,000	-	
8900 - Transfers Out/Other Uses	(5,000)	(5,000)	-	
NET CHANGE in FUND BALANCE	\$ -	\$ -	\$ 18,264,437	

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%	38%
Fund Balance in Days (TEA 90 Days)	140	140

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>

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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 1,107,500	\$ 1,107,500	\$ 391,962	35.39%
5800 - State	65,500	65,500	26,502	40.46%
5900 - Federal	2,577,738	2,577,738	985,079	38.21%
Total Revenues	<u>3,750,738</u>	<u>3,750,738</u>	<u>1,403,543</u>	37.42%
EXPENDITURES:				
35 - Food Services	4,621,147	4,621,147	1,078,041	23.33%
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>1,088,423</u>	23.20%
NET CHANGE in FUND BALANCE	<u>\$ (940,409)</u>	<u>\$ (940,409)</u>	<u>\$ 315,120</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%	67%		
Fund Balance in Days (TDA Maximum 90 Days/3 Months)	244	244		

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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 13,663,591	\$ 13,663,591	\$ 392,622	2.87%
Total Revenues	<u>13,663,591</u>	<u>13,663,591</u>	<u>392,622</u>	2.87%
EXPENDITURES:				
71 - Debt Service	<u>13,663,591</u>	<u>13,663,591</u>	<u>3,048,296</u>	22.31%
Total Expenditures	<u>13,663,591</u>	<u>13,663,591</u>	<u>3,048,296</u>	22.31%
NET CHANGE in FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,655,674)</u>	
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	OCTOBER	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	1,314,935.61	20,731,360.39	5.96
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	36,972,339.11	18,255,309.89	66.95
199 R 00 59--	FEDERAL REVENUES	609,170.00	609,170.00	0.00	8,428.32	10,439.11	16,171.79	35,039.22	574,130.78	5.75
199 R 00 79--	OTHER RESOURCES	5,000.00	5,000.00	0.00	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	9,892,842.92	38,322,313.94	39,565,801.06	49.20
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	38,322,313.94	39,565,801.06	49.20
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	391,962.27	715,537.73	35.39
240 R 00 58--	STATE REVENUES	65,500.00	65,500.00	10,798.64	11,188.43	3,928.07	586.41	26,501.55	38,998.45	40.46
240 R 00 59--	FEDERAL REVENUES	2,577,738.00	2,577,738.00	0.00	0.00	643,951.74	341,127.52	985,079.26	1,592,658.74	38.21
240 R 00 79--	OTHER RESOURCES	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	1,403,543.08	2,347,194.92	37.42
240 - -- ----	FOOD SERVICE FUND	3,750,738.00	3,750,738.00	27,797.91	110,689.54	781,446.44	483,609.19	1,403,543.08	2,347,194.92	37.42
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	392,621.81	13,270,969.19	2.87
599 R 00 58--	STATE REVENUES	0.00	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	64,488.41	392,621.81	13,270,969.19	2.87
599 - -- ----	DEBT SERVICE FUND	13,663,591.00	13,663,591.00	112,214.38	134,071.08	81,847.94	64,488.41	392,621.81	13,270,969.19	2.87
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	40,118,478.83	55,183,965.17	42.10
Calendar Benchmark: 26-33%										
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	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	5,000.00	0.00
199 E 11	INSTRUCTION	46,038,641.00	46,038,641.00	526,596.59	500,509.80	2,259,366.06	3,636,580.08	3,748,279.64	10,144,735.58	10,671,332.17	35,367,308.83	22.04
199 E 12	LIBRARY RESOURCES/MEDIA SERVCS	416,346.00	416,346.00	1,805.10	2,836.75	27,538.64	30,525.15	28,926.78	89,827.32	91,632.42	324,713.58	21.58
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,805,559.00	1,805,559.00	8,971.55	37,587.51	127,056.14	141,100.97	125,079.80	430,824.42	439,795.97	1,365,763.03	23.86
199 E 21	INSTRUCTIONAL LEADERSHIP	953,312.00	953,312.00	1,546.95	72,882.34	75,205.27	74,098.53	72,899.63	295,085.77	296,632.72	656,679.28	30.95
199 E 23	SCHOOL LEADERSHIP	4,166,401.00	4,166,401.00	10,377.61	105,546.60	329,031.98	336,633.07	340,884.25	1,112,095.90	1,122,473.51	3,043,927.49	26.69
199 E 31	GUIDANCE & COUNSELING	2,524,000.00	2,524,000.00	32,884.72	51,538.12	190,758.80	199,710.36	227,545.67	669,552.95	702,437.67	1,821,562.33	26.53
199 E 33	HEALTH SERVICES	797,324.00	797,324.00	7,529.65	5,586.97	32,198.76	62,383.21	61,525.31	161,694.25	169,223.90	628,100.10	20.28
199 E 34	STUDENT TRANSPORTATION	2,728,199.00	2,728,199.00	188,062.62	86,508.04	133,508.05	213,300.67	332,612.52	765,929.28	953,991.90	1,774,207.10	28.07
199 E 36	EXTRACURRICULAR ACTIVITIES	2,348,935.00	2,348,935.00	190,083.31	109,636.14	108,735.03	143,655.24	141,371.61	503,398.02	693,481.33	1,655,453.67	21.43
199 E 41	GENERAL ADMINISTRATION	3,382,078.00	3,382,078.00	155,291.62	305,682.80	264,350.89	236,478.87	308,556.13	1,115,068.69	1,270,360.31	2,111,717.69	32.97
199 E 51	FACILITIES MAINT & OPERATIONS	8,543,820.00	8,543,820.00	1,476,552.84	1,793,836.41	480,685.79	542,168.40	780,166.97	3,596,857.57	5,073,410.41	3,470,409.59	42.10
199 E 52	SECURITY AND MONITORING SRVCS	1,473,882.00	1,473,882.00	527,197.61	76,466.06	106,024.49	96,688.59	118,133.96	397,313.10	924,510.71	549,371.29	26.96
199 E 53	DATA PROCESSING SERVICES	432,315.00	432,315.00	26,259.67	8,904.46	26,886.42	92,165.28	28,107.29	156,063.45	182,323.12	249,991.88	36.10
199 E 61	COMMUNITY SERVICES	47,006.00	47,006.00	402.52	0.00	4,307.67	408.04	747.73	5,463.44	5,865.96	41,140.04	11.62
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	132,125.65	132,125.65	1,048,171.35	11.19
199 E 81	FACILITIES ACQUISITION & CONSTRUCTION	560,000.00	560,000.00	102,363.00	0.00	281,011.00	0.00	129,876.00	410,887.00	513,250.00	46,750.00	73.37
199 E 93	SHARED SRVC ARRANGEMENTS PAYMT	117,000.00	117,000.00	117,000.00	0.00	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	0.00	20,000.00	0.00
199 E 99	INTERGOVERNMENTAL CHARGES	348,000.00	348,000.00	236,299.00	0.00	0.00	0.00	70,955.00	70,955.00	307,254.00	40,746.00	20.39
199 E	Expense	77,888,115.00	77,888,115.00	3,609,224.36	3,182,432.02	4,446,664.99	5,805,896.46	6,622,883.92	20,057,877.39	23,667,101.75	54,221,013.25	25.75
199	GENERAL FUND	77,888,115.00	77,888,115.00	3,609,224.36	3,182,432.02	4,446,664.99	5,805,896.46	6,622,883.92	20,057,877.39	23,667,101.75	54,221,013.25	25.75
240	FOOD SERVICE FUND											
240 E 35	FOOD SERVICES	4,621,147.00	4,621,147.00	368,814.76	46,753.36	234,118.42	337,994.39	459,174.79	1,078,040.96	1,446,855.72	3,174,291.28	23.33
240 E 51	FACILITIES MAINT & OPERATIONS	70,000.00	70,000.00	0.00	0.00	705.33	9,676.90	0.00	10,382.23	10,382.23	59,617.77	14.83
240 E	Expense	4,691,147.00	4,691,147.00	368,814.76	46,753.36	234,823.75	347,671.29	459,174.79	1,088,423.19	1,457,237.95	3,233,909.05	23.20
240	FOOD SERVICE FUND	4,691,147.00	4,691,147.00	368,814.76	46,753.36	234,823.75	347,671.29	459,174.79	1,088,423.19	1,457,237.95	3,233,909.05	23.20
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	3,048,296.03	3,049,591.03	10,613,999.97	22.31
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	3,048,296.03	3,049,591.03	10,613,999.97	22.31
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	3,048,296.03	3,049,591.03	10,613,999.97	22.31
	Grand Expense Totals	96,242,853.00	96,242,853.00	3,979,334.12	3,229,185.38	4,681,488.74	6,159,272.75	10,124,649.74	24,194,596.61	28,173,930.73	68,068,922.27	25.14
	Calendar Benchmark: 26-33%											
	Includes all postings as of date prepared.											
	Additional postings occurring after date prepared will be reflected in month posted.											