



# FINANCIAL UPDATE REPORT

For Month Ending  
April 30, 2025

Crosby Independent School District  
Schedule of Revenues and Expenditures  
Budget to Actual - General Fund  
As of April 30, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 23,595,488	\$ 23,672,363	\$ 24,558,672	103.74%
5800 - State	48,951,000	48,951,000	40,760,941	83.27%
5900 - Federal	1,565,000	1,565,000	756,508	48.34%
<b>Total Revenues</b>	<u>74,111,488</u>	<u>74,188,363</u>	<u>66,076,121</u>	89.07%
<b>EXPENDITURES:</b>				
11 - Instruction	43,041,159	43,041,159	29,837,723	69.32%
12 - Instructional Resources and Media Services	392,246	392,246	273,150	69.64%
13 - Curriculum and Instruction Staff Development	1,790,305	1,790,305	1,263,099	70.55%
21 - Instructional Leadership	908,214	840,783	725,935	86.34%
23 - School Leadership	3,955,308	3,974,183	3,021,777	76.04%
31 - Guidance, Counseling, and Evaluation Services	2,330,342	2,397,773	1,816,013	75.74%
33 - Health Services	835,254	835,254	540,810	64.75%
34 - Student Transportation	2,994,878	2,994,878	2,142,564	71.54%
36 - Extracurricular Activities	2,261,068	2,280,832	1,570,508	68.86%
41 - General Administration	3,267,868	3,325,868	2,387,000	71.77%
51 - Facilities Maintenance and Operations	8,044,859	8,044,859	6,337,883	78.78%
52 - Security and Monitoring Services	1,115,124	1,138,467	1,043,068	91.62%
53 - Data Processing Services	897,750	897,750	279,501	31.13%
61 - Community Services	35,471	35,471	7,420	20.92%
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	48,250	50.00%
95 - Payments to Juvenile Justice Alt. Ed. Prg.	20,000	20,000	-	0.00%
99 - Other Intergovernmental Charges	348,000	348,000	204,567	58.78%
<b>Total Expenditures</b>	<u>74,106,488</u>	<u>83,249,701</u>	<u>61,364,945</u>	73.71%
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	5,000	(9,061,338)	4,711,176	
7900 - Transfers In/Other Resources	5,000	5,000	35,704	
8900 - Transfers Out/Other Uses	(10,000)	(10,000)	371	
QSCMTN 2010 Sinking Fund Payment	(680,000)	(680,000)	-	
<b>NET CHANGE in FUND BALANCE</b>	<u>\$ (680,000)</u>	<u>\$ (9,746,338)</u>	<u>\$ 4,747,251</u>	

**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	<u>7,600,000</u>	<u>7,600,000</u>
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 April 30, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 853,500	\$ 853,500	\$ 976,786	114.44%
5800 - State	62,500	62,500	62,692	100.31%
5900 - Federal	2,607,582	2,607,582	2,404,515	92.21%
<b>Total Revenues</b>	<b>3,523,582</b>	<b>3,523,582</b>	<b>3,443,993</b>	<b>97.74%</b>
<b>EXPENDITURES:</b>				
35 - Food Services	3,895,201	4,069,668	2,898,716	71.23%
51 - Facilities Maintenance and Operations	60,000	60,000	43,184	71.97%
<b>Total Expenditures</b>	<b>3,955,201</b>	<b>4,129,668</b>	<b>2,941,900</b>	<b>71.24%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(431,619)</b>	<b>(606,086)</b>	<b>502,093</b>	
7900 - Transfers In/Other Resources	-	-	2,834	
8900 - Transfers Out/Other Uses	-	-	-	
<b>NET CHANGE in FUND BALANCE</b>	<b>\$ (431,619)</b>	<b>\$ (606,086)</b>	<b>\$ 504,928</b>	
<b>FUND BALANCE:</b>				
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%	76%		
Fund Balance in Days (TDA Maximum 90 Days/3 Months)	290	278		

Crosby Independent School District  
Schedule of Revenues and Expenditures  
Budget to Actual - Debt Service Fund  
As of April 30, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 13,360,000	\$ 13,360,000	\$ 14,519,697	108.68%
5800 - State	1,340,000	1,340,000	2,510,180	187.33%
<b>Total Revenues</b>	<u>14,700,000</u>	<u>14,700,000</u>	<u>17,029,877</u>	115.85%
<b>EXPENDITURES:</b>				
71 - Debt Service	<u>14,700,000</u>	<u>18,765,000</u>	<u>18,753,165</u>	99.94%
<b>Total Expenditures</b>	<u>14,700,000</u>	<u>18,765,000</u>	<u>18,753,165</u>	99.94%
<b>NET CHANGE in FUND BALANCE</b>	<u>\$ -</u>	<u>\$ (4,065,000)</u>	<u>\$ (1,723,288)</u>	
<b>FUND BALANCE:</b>				
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	TOTAL RECEIVED	REMAINING BUDGET	% OF CURRENT BUDGET RECEIVED
199	GENERAL FUND															
199 R 00 57--	LOCAL REVENUES	23,595,488.00	23,672,363.00	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	24,558,671.84	-886,308.84	103.74
199 R 00 58--	STATE REVENUES	48,951,000.00	48,951,000.00	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	40,760,941.26	8,190,058.74	83.27
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	756,507.85	808,492.15	48.34
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	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	66,111,824.79	8,081,538.21	89.11
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	66,111,824.79	8,081,538.21	89.11
240	FOOD SERVICE FUND															
240 R 00 57--	LOCAL REVENUES	853,500.00	853,500.00	15,278.40	103,317.57	190,569.33	144,105.43	102,375.91	79,359.65	81,338.64	110,626.45	86,868.39	122,946.66	976,786.43	-123,286.43	114.44
240 R 00 58--	STATE REVENUES	62,500.00	62,500.00	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	62,691.63	-191.63	100.31
240 R 00 59--	FEDERAL REVENUES	2,607,582.00	2,607,582.00	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	2,404,515.38	203,066.62	92.21
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	2,834.44	-2,834.44	0.00
240 R -- ----	Revenue	3,523,582.00	3,523,582.00	25,369.48	394,389.66	499,240.81	474,767.51	295,943.85	288,942.67	339,851.17	1,188,322.73	323,692.36	476,255.03	3,446,827.88	76,754.12	97.82
240 -- ----	FOOD SERVICE FUND	3,523,582.00	3,523,582.00	25,369.48	394,389.66	499,240.81	474,767.51	295,943.85	288,942.67	339,851.17	1,188,322.73	323,692.36	476,255.03	3,446,827.88	76,754.12	97.82
599	DEBT SERVICE FUND															
599 R 00 57--	LOCAL REVENUES	13,360,000.00	13,360,000.00	157,285.51	42,576.45	84,189.23	27,999.44	252,891.08	6,253,617.93	5,403,825.70	1,746,810.04	324,221.64	226,339.83	14,519,696.85	-1,159,696.85	108.68
599 R 00 58--	STATE REVENUES	1,340,000.00	1,340,000.00	0.00	740,305.00	0.00	0.00	1,769,875.00	0.00	0.00	0.00	0.00	0.00	2,510,180.00	-1,170,180.00	187.33
599 R -- ----	Revenue	14,700,000.00	14,700,000.00	157,285.51	782,881.45	84,189.23	0.00	2,022,706.08	6,253,617.93	5,403,825.70	2,325,370.95	324,221.64	226,339.83	17,029,876.85	-2,329,876.85	115.85
599 -- ----	DEBT SERVICE FUND	14,700,000.00	14,700,000.00	157,285.51	782,881.45	84,189.23	0.00	2,022,706.08	6,253,617.93	5,403,825.70	2,325,370.95	324,221.64	226,339.83	17,029,876.85	-2,329,876.85	115.85
GRAND REVENUE		92,340,070.00	92,416,945.00	808,266.50	15,350,519.14	10,098,441.80	8,456,165.21	7,174,134.07	17,048,468.22	15,088,444.62	6,843,962.60	2,689,999.07	4,380,637.15	86,588,529.52	5,828,415.48	93.69
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	
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	0.00	371.00	371.00	371.00	9,629.00	3.71
199 E 11	INSTRUCTION	43,041,159.00	43,041,159.00	698,033.13	400,889.28	2,144,551.29	3,385,098.64	3,466,842.43	3,484,222.46	2,990,174.64	3,713,497.06	3,389,720.30	3,345,851.17	3,515,895.55	29,837,722.82	30,535,755.95	12,505,403.05	69.32	
199 E 12	LIBRARY RESOURCES/MEDIA SVCS	392,246.00	392,246.00	17,313.35	968.12	23,308.38	29,608.22	28,819.34	28,148.56	27,060.87	37,457.25	28,142.67	26,847.80	40,788.53	273,149.77	290,463.12	101,782.88	69.64	
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,790,305.00	1,790,305.00	12,696.98	29,149.77	144,068.87	129,910.94	141,101.40	131,667.22	124,796.28	155,077.76	137,315.42	135,933.80	134,077.37	1,263,098.86	1,275,795.84	514,509.16	70.55	
199 E 21	INSTRUCTIONAL LEADERSHIP	908,214.00	960,780.00	5,897.62	67,735.65	81,304.64	73,169.78	75,742.27	69,588.65	57,661.45	70,805.12	72,903.18	73,299.85	83,664.19	725,934.78	731,802.40	108,950.60	86.34	
199 E 23	SCHOOL LEADERSHIP	3,955,308.00	3,974,180.00	66,672.15	100,321.56	328,945.89	328,491.84	326,017.67	318,264.01	310,184.39	349,318.38	327,667.37	315,352.72	317,213.14	3,021,776.97	3,088,449.12	885,733.88	76.04	
199 E 31	GUIDANCE & COUNSELING	2,330,342.00	2,397,773.00	66,741.28	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	1,816,012.67	1,882,753.95	515,019.05	75.74	
199 E 33	HEALTH SERVICES	805,254.00	805,254.00	21,495.82	8,765.12	35,252.52	61,575.03	63,127.42	62,930.80	55,971.34	68,506.18	64,118.43	60,593.51	59,970.29	540,810.47	562,306.29	272,947.71	64.75	
199 E 34	STUDENT TRANSPORTATION	2,994,878.00	2,994,878.00	143,735.53	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	2,142,563.67	2,286,299.20	708,578.80	71.54	
199 E 36	EXTRACURRICULAR ACTIVITIES	2,261,068.00	2,280,832.00	109,990.79	45,983.08	175,713.78	146,867.45	202,922.02	210,421.70	116,365.61	144,899.46	180,748.76	124,922.15	221,663.50	1,570,507.51	1,680,498.30	600,333.70	68.86	
199 E 41	GENERAL ADMINISTRATION	3,267,868.00	3,325,868.00	448,929.43	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	2,386,999.57	2,835,929.00	489,939.00	71.77	
199 E 51	FACILITIES MAINT & OPERATIONS	8,044,859.00	8,044,859.00	1,018,793.80	1,889,239.46	640,539.28	628,192.17	628,192.89	497,771.27	329,702.74	610,459.52	481,554.74	398,400.67	364,622.74	6,337,883.48	7,356,677.28	688,182.72	78.78	
199 E 52	SECURITY AND MONITORING SVCS	1,115,124.00	1,138,467.00	95,028.31	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	1,043,067.60	1,138,095.91	371.09	91.62	
199 E 53	DATA PROCESSING SERVICES	897,750.00	897,750.00	406,970.06	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	279,501.16	686,471.22	211,278.78	31.13	
199 E 61	COMMUNITY SERVICES	35,471.00	35,471.00	3,130.85	0.00	3,894.44	1,298.03	314.45	381.67	182.12	786.97	182.92	121.38	273.39	7,420.37	10,551.22	24,919.78	20.92	
199 E 71	DEBT SERVICE	1,613,642.00	8,868,642.00	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	8,552,537.59	8,552,537.59	296,104.41	96.05	
199 E 81	FACILITIES ACQUISITION & CONSTRUCTION	158,500.00	1,946,731.00	83,159.94	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	1,313,139.77	1,396,299.71	550,431.29	67.45	
199 E 93	SHARED SRVC ARRANGEMENTS PAYMT	96,500.00	96,500.00	48,250.04	0.00	0.00	0.00	0.00	24,124.98	0.00	0.00	24,124.98	0.00	0.00	48,249.96	96,500.00	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	89,709.72	0.00	0.00	0.00	73,744.00	0.00	54,604.00	3,684.28	72,535.00	0.00	0.00	204,567.28	294,277.00	53,723.00	58.78	
199 E Expense		74,116,488.00	83,259,701.00	3,336,548.80	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	61,365,315.30	64,701,864.10	18,557,836.90	73.70	
199	GENERAL FUND	74,116,488.00	83,259,701.00	3,336,548.80	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	61,365,315.30	64,701,864.10	18,557,836.90	73.70	
200	FOOD SERVICE FUND																		
200 E 35	FOOD SERVICES	3,895,201.00	4,069,668.00	272,636.72	46,720.01	108,839.61	387,869.19	279,252.59	401,983.18	245,376.98	432,015.90	356,983.26	301,903.13	337,872.29	2,898,716.14	3,171,352.86	898,315.14	71.23	
200 E 51	FACILITIES 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	43,184.07	43,184.07	16,815.93	71.97	
200 E Expense		3,955,201.00	4,129,668.00	272,636.72	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	2,941,900.21	3,214,536.93	915,131.07	71.24	
200	FOOD SERVICE FUND	3,955,201.00	4,129,668.00	272,636.72	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	2,941,900.21	3,214,536.93	915,131.07	71.24	
599	DEBT SERVICE FUND																		
599 E 71	DEBT SERVICE	14,700,000.00	18,765,000.00	7,000.00	0.00	18,753,164.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,753,164.56	18,760,164.56	4,835.44	99.94	
599 E Expense		14,700,000.00	18,765,000.00	7,000.00	0.00	18,753,164.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,753,164.56	18,760,164.56	4,835.44	99.94	
599	DEBT SERVICE FUND	14,700,000.00	18,765,000.00	7,000.00	0.00	18,753,164.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,753,164.56	18,760,164.56	4,835.44	99.94	
Grand Expense Totals		92,771,689.00	106,154,369.00	3,616,185.52	3,048,053.42	23,610,020.93	6,916,400.50	6,148,745.69	6,286,539.38	5,256,184.69	6,288,131.74	6,643,808.58	13,013,807.78	5,968,687.36	83,060,380.07	86,676,565.59	19,477,803.41	78.24	
Calendar Benchmark: 83-89%	Includes all postings as of date prepared.																		
Additional postings occurring after date prepared will be reflected in month posted.																			