



# FINANCIAL UPDATE REPORT

For Month Ending  
December 31, 2025

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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 22,046,296	\$ 22,046,296	\$ 11,615,455	52.69%
5800 - State	55,227,649	55,227,649	42,815,529	77.53%
5900 - Federal	609,170	609,170	81,382	13.36%
<b>Total Revenues</b>	<b>77,883,115</b>	<b>77,883,115</b>	<b>54,512,366</b>	<b>69.99%</b>
<b>EXPENDITURES:</b>				
11 - Instruction	46,038,641	46,038,641	17,330,009	37.64%
12 - Instructional Resources and Media Services	416,346	416,346	148,993	35.79%
13 - Curriculum and Instruction Staff Development	1,805,559	1,805,559	680,801	37.71%
21 - Instructional Leadership	953,312	953,312	441,844	46.35%
23 - School Leadership	4,166,401	4,166,401	1,780,478	42.73%
31 - Guidance, Counseling, and Evaluation Services	2,524,000	2,524,000	1,036,655	41.07%
33 - Health Services	797,324	797,324	279,774	35.09%
34 - Student Transportation	2,728,199	2,728,199	1,164,795	42.69%
36 - Extracurricular Activities	2,348,935	2,348,935	754,326	32.11%
41 - General Administration	3,382,078	3,382,078	1,571,248	46.46%
51 - Facilities Maintenance and Operations	8,543,820	8,543,820	4,602,553	53.87%
52 - Security and Monitoring Services	1,473,882	1,473,882	602,739	40.89%
53 - Data Processing Services	432,315	432,315	179,208	41.45%
61 - Community Services	47,006	47,006	5,808	12.36%
71 - Debt Service	1,180,297	1,180,297	132,126	11.19%
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	29,250	25.00%
95 - Payments to Juvenile Justice Alt. Ed. Prg.	20,000	20,000	-	0.00%
99 - Other Intergovernmental Charges	348,000	348,000	149,192	42.87%
<b>Total Expenditures</b>	<b>77,883,115</b>	<b>80,883,115</b>	<b>31,403,048</b>	<b>38.83%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(3,000,000)	23,109,318	
7900 - Transfers In/Other Resources	5,000	5,000	-	
8900 - Transfers Out/Other Uses	(5,000)	(5,000)	-	
<b>NET CHANGE in FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (3,000,000)</b>	<b>\$ 23,109,318</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 December 31, 2025

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 1,107,500	\$ 1,107,500	\$ 566,365	51.14%
5800 - State	65,500	65,500	34,853	53.21%
5900 - Federal	2,577,738	2,577,738	1,420,847	55.12%
<b>Total Revenues</b>	<b>3,750,738</b>	<b>3,750,738</b>	<b>2,022,065</b>	<b>53.91%</b>
<b>EXPENDITURES:</b>				
35 - Food Services	4,621,147	4,745,364	1,667,324	35.14%
51 - Facilities Maintenance and Operations	70,000	70,000	24,855	35.51%
<b>Total Expenditures</b>	<b>4,691,147</b>	<b>4,815,364</b>	<b>1,692,179</b>	<b>35.14%</b>
<b>NET CHANGE in FUND BALANCE</b>	<b>\$ (940,409)</b>	<b>\$ (1,064,626)</b>	<b>\$ 329,886</b>	
<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 90 Days/3 Months)	244	238		

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

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
<b>REVENUES:</b>				
5700 - Local	\$ 13,663,591	\$ 13,663,591	\$ 6,579,954	48.16%
5800 - State	-	-	1,900,375	#DIV/0!
<b>Total Revenues</b>	<u>13,663,591</u>	<u>13,663,591</u>	<u>8,480,329</u>	62.07%
<b>EXPENDITURES:</b>				
71 - Debt Service	<u>13,663,591</u>	<u>13,663,591</u>	<u>3,051,796</u>	22.34%
<b>Total Expenditures</b>	<u>13,663,591</u>	<u>13,663,591</u>	<u>3,051,796</u>	22.34%
<b>NET CHANGE in FUND BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,428,533</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	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	11,615,455.32	10,430,840.68	52.69
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	42,815,528.93	12,412,120.07	77.53
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	81,381.99	527,788.01	13.36
199 R 00 79--	OTHER RESOURCES	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 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	54,512,366.24	23,375,748.76	69.99
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	54,512,366.24	23,375,748.76	69.99
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	566,364.53	541,135.47	51.14
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	34,853.24	30,646.76	53.21
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	1,420,846.76	1,156,891.24	55.12
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
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	2,022,064.53	1,728,673.47	53.91
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	2,022,064.53	1,728,673.47	53.91
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	6,579,953.65	7,083,637.35	48.16
599 R 00 58--	STATE REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,900,375.00	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	8,480,328.65	5,183,262.35	62.07
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	8,480,328.65	5,183,262.35	62.07
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	65,014,759.42	30,287,684.58	68.22
Calendar Benchmark: 47-50%												
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	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	5,000.00	0.00
199 E 11	INSTRUCTION	46,038,641.00	46,038,641.00	617,612.52	500,509.80	2,259,366.06	3,636,580.08	3,748,279.64	3,597,309.71	3,587,963.50	17,330,008.79	17,947,621.31	28,091,019.69	37.64
199 E 12	LIBRARY RESOURCES/MEDIA SVCS	416,346.00	416,346.00	4,084.38	2,836.75	27,538.64	30,525.15	28,926.78	30,336.68	28,829.05	148,993.05	153,077.43	263,268.57	35.79
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,805,559.00	1,805,559.00	8,803.18	37,587.51	127,056.14	141,100.97	125,079.80	124,949.38	125,026.79	680,800.59	689,603.77	1,115,955.23	37.71
199 E 21	INSTRUCTIONAL LEADERSHIP	953,312.00	953,312.00	2,093.70	72,882.34	75,205.27	74,098.53	72,899.63	72,475.08	74,283.05	441,843.90	443,937.60	509,374.40	46.35
199 E 23	SCHOOL LEADERSHIP	4,166,401.00	4,166,401.00	14,301.62	105,546.60	329,031.98	336,633.07	340,884.25	326,040.11	342,342.21	1,780,478.22	1,794,779.84	2,371,621.16	42.73
199 E 31	GUIDANCE & COUNSELING	2,524,000.00	2,524,000.00	28,980.46	51,538.12	190,758.80	199,710.36	227,545.67	191,342.07	175,759.85	1,036,654.87	1,065,635.33	1,458,364.67	41.07
199 E 33	HEALTH SERVICES	797,324.00	797,324.00	6,176.95	5,586.97	32,198.76	62,383.21	61,525.31	58,185.68	59,893.98	279,773.91	285,950.86	511,373.14	35.09
199 E 34	STUDENT TRANSPORTATION	2,728,199.00	2,728,199.00	164,702.10	86,508.04	133,508.05	213,300.67	332,612.52	182,180.99	216,684.79	1,164,795.06	1,329,497.16	1,398,701.84	42.69
199 E 36	EXTRACURRICULAR ACTIVITIES	2,348,935.00	2,348,935.00	301,102.63	109,636.14	108,735.03	143,655.24	141,371.61	123,626.84	127,301.61	754,326.47	1,055,429.10	1,293,505.90	32.11
199 E 41	GENERAL ADMINISTRATION	3,382,078.00	3,382,078.00	114,938.95	305,682.80	264,350.89	236,478.87	308,556.13	230,941.84	225,237.68	1,571,248.21	1,686,187.16	1,695,890.84	46.46
199 E 51	FACILITIES MAINT & OPERATIONS	8,543,820.00	8,543,820.00	1,251,212.47	1,793,836.41	480,685.79	542,168.40	780,166.97	504,584.33	501,110.72	4,602,552.62	5,853,765.09	2,690,054.91	53.87
199 E 52	SECURITY AND MONITORING SVCS	1,473,882.00	1,473,882.00	381,315.19	76,466.06	106,024.49	96,688.59	118,133.96	105,024.76	100,400.77	602,738.63	984,053.82	489,828.18	40.89
199 E 53	DATA PROCESSING SERVICES	432,315.00	432,315.00	25,715.74	8,904.46	26,886.42	92,165.28	28,107.29	12,926.71	10,218.31	179,208.47	204,924.21	227,390.79	41.45
199 E 61	COMMUNITY SERVICES	47,006.00	47,006.00	598.08	0.00	4,307.67	408.04	747.73	0.00	344.21	5,807.65	6,405.73	40,600.27	12.36
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	132,125.65	132,125.65	1,048,171.35	11.19
199 E 81	FACILITIES ACQUISITION & CONSTRUCTION	560,000.00	3,560,000.00	96,546.55	0.00	281,011.00	0.00	129,876.00	102,363.00	0.00	513,250.00	609,796.55	2,950,203.45	14.42
199 E 93	SHARED SRVC ARRANGEMENTS PAYMT	117,000.00	117,000.00	87,750.00	0.00	0.00	0.00	0.00	0.00	29,250.00	29,250.00	117,000.00	0.00	25.00
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	20,000.00	0.00
199 E 99	INTERGOVERNMENTAL CHARGES	348,000.00	348,000.00	158,062.13	0.00	0.00	0.00	70,955.00	0.00	78,236.87	149,191.87	307,254.00	40,746.00	42.87
199 E	Expense	77,888,115.00	80,888,115.00	3,263,996.65	3,182,432.02	4,446,664.99	5,805,896.46	6,622,883.92	5,662,287.18	5,682,883.39	31,403,047.96	34,667,044.61	46,221,070.39	38.82
199	GENERAL FUND	77,888,115.00	80,888,115.00	3,263,996.65	3,182,432.02	4,446,664.99	5,805,896.46	6,622,883.92	5,662,287.18	5,682,883.39	31,403,047.96	34,667,044.61	46,221,070.39	38.82
240	FOOD SERVICE FUND													
240 E 35	FOOD SERVICES	4,621,147.00	4,745,364.00	122,383.69	46,753.36	234,118.42	337,994.39	459,174.79	299,138.27	290,144.81	1,667,324.04	1,789,707.73	2,955,656.27	35.14
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	24,854.78	24,854.78	45,145.22	35.51
240 E	Expense	4,691,147.00	4,815,364.00	122,383.69	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	1,692,178.82	1,814,562.51	3,000,801.49	35.14
240	FOOD SERVICE FUND	4,691,147.00	4,815,364.00	122,383.69	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	1,692,178.82	1,814,562.51	3,000,801.49	35.14
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	3,051,796.03	3,053,091.03	10,610,499.97	22.34
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	3,051,796.03	3,053,091.03	10,610,499.97	22.34
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	3,051,796.03	3,053,091.03	10,610,499.97	22.34