

FINANCIAL UPDATE REPORT

For Month Ending
January 31, 2026



Crosby Independent School District
Schedule of Revenues and Expenditures
Budget to Actual - General Fund
As of January 31, 2026

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 22,046,296	\$ 22,046,296	\$ 21,172,183	96.04%
5800 - State	55,227,649	55,227,649	43,195,140	78.21%
5900 - Federal	609,170	609,170	95,861	15.74%
Total Revenues	77,883,115	77,883,115	64,463,184	82.77%
EXPENDITURES:				
11 - Instruction	46,038,641	46,038,641	21,014,564	45.65%
12 - Instructional Resources and Media Services	416,346	416,346	181,461	43.58%
13 - Curriculum and Instruction Staff Development	1,805,559	1,805,559	803,338	44.49%
21 - Instructional Leadership	953,312	953,312	517,552	54.29%
23 - School Leadership	4,166,401	4,166,401	2,113,024	50.72%
31 - Guidance, Counseling, and Evaluation Services	2,524,000	2,524,000	1,239,253	49.10%
33 - Health Services	797,324	797,324	338,817	42.49%
34 - Student Transportation	2,728,199	2,728,199	1,244,610	45.62%
36 - Extracurricular Activities	2,348,935	2,348,935	1,004,495	42.76%
41 - General Administration	3,382,078	3,382,078	1,817,687	53.74%
51 - Facilities Maintenance and Operations	8,543,820	8,543,820	5,082,336	59.49%
52 - Security and Monitoring Services	1,473,882	1,473,882	712,868	48.37%
53 - Data Processing Services	432,315	432,315	197,272	45.63%
61 - Community Services	47,006	47,006	6,406	13.63%
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	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	149,192	42.87%
Total Expenditures	77,883,115	80,883,115	37,126,751	45.90%
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(3,000,000)	27,336,434	
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)	\$ 27,373,404	

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 January 31, 2026

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 1,107,500	\$ 1,107,500	\$ 649,085	58.61%
5800 - State	65,500	65,500	41,368	63.16%
5900 - Federal	2,577,738	2,577,738	1,732,798	67.22%
Total Revenues	3,750,738	3,750,738	2,423,251	64.61%
EXPENDITURES:				
35 - Food Services	4,621,147	4,745,364	1,958,096	41.26%
51 - Facilities Maintenance and Operations	70,000	70,000	26,413	37.73%
Total Expenditures	4,691,147	4,815,364	1,984,510	41.21%
NET CHANGE in FUND BALANCE	\$ (940,409)	\$ (1,064,626)	\$ 438,741	
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 January 31, 2026

	Budgeted Amounts		Actual Amounts	Ratio of Amended Budget
	Original	Amended		
REVENUES:				
5700 - Local	\$ 13,663,591	\$ 13,663,591	\$ 12,624,121	92.39%
5800 - State	-	-	1,900,375	#DIV/0!
Total Revenues	<u>13,663,591</u>	<u>13,663,591</u>	<u>14,524,496</u>	106.30%
EXPENDITURES:				
71 - Debt Service	<u>13,663,591</u>	<u>13,663,591</u>	<u>3,051,796</u>	22.34%
Total Expenditures	<u>13,663,591</u>	<u>13,663,591</u>	<u>3,051,796</u>	22.34%
NET CHANGE in FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,472,700</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	NOVEMBER	DECEMBER	JANUARY	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	21,172,183.03	874,112.97	96.04
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	43,195,140.21	12,032,508.79	78.21
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	95,860.88	513,309.12	15.74
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	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	64,500,154.70	13,387,960.30	82.81
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	64,500,154.70	13,387,960.30	82.81
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	649,085.33	458,414.67	58.61
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	41,367.91	24,132.09	63.16
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	1,732,797.77	844,940.23	67.22
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
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	2,423,251.01	1,327,486.99	64.61
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	2,423,251.01	1,327,486.99	64.61
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	12,624,120.55	1,039,470.45	92.39
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	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	14,524,495.55	-860,904.55	106.30
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	14,524,495.55	-860,904.55	106.30
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	81,447,901.26	13,854,542.74	85.46
Calendar Benchmark: 58%													
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	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	5,000.00	0.00
199 E 11	INSTRUCTION	46,038,641.00	46,038,641.00	485,048.62	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	21,014,564.44	21,499,613.06	24,539,027.94	45.65
199 E 12	LIBRARY RESOURCES/MEDIA SVCS	416,346.00	416,346.00	496.42	2,836.75	27,538.64	30,525.15	28,926.78	30,336.68	28,829.05	32,468.33	181,461.38	181,957.80	234,388.20	43.58
199 E 13	CURR/INSTR STAFF DEVELOPMENT	1,805,559.00	1,805,559.00	6,463.78	37,587.51	127,056.14	141,100.97	125,079.80	124,949.38	125,026.79	122,537.02	803,337.61	809,801.39	995,757.61	44.49
199 E 21	INSTRUCTIONAL LEADERSHIP	953,312.00	953,312.00	4,636.79	72,882.34	75,205.27	74,098.53	72,899.63	72,475.08	74,283.05	75,708.39	517,552.29	522,189.08	431,122.92	54.29
199 E 23	SCHOOL LEADERSHIP	4,166,401.00	4,166,401.00	10,768.87	105,546.60	329,031.98	336,633.07	340,884.25	326,040.11	342,342.21	332,545.44	2,113,023.66	2,123,792.53	2,042,608.47	50.72
199 E 31	GUIDANCE & COUNSELING	2,524,000.00	2,524,000.00	89,059.40	51,538.12	190,758.80	199,710.36	227,545.67	191,342.07	175,759.85	202,598.19	1,239,253.06	1,328,312.46	1,195,687.54	49.10
199 E 33	HEALTH SERVICES	797,324.00	797,324.00	7,052.41	5,586.97	32,198.76	62,383.21	61,525.31	58,185.68	59,893.98	59,042.83	338,816.74	345,869.15	451,454.85	42.49
199 E 34	STUDENT TRANSPORTATION	2,728,199.00	2,728,199.00	107,751.10	86,508.04	133,508.05	213,300.67	332,612.52	182,180.99	216,684.79	79,814.44	1,244,609.50	1,352,360.60	1,375,838.40	45.62
199 E 36	EXTRACURRICULAR ACTIVITIES	2,348,935.00	2,348,935.00	209,399.56	109,636.14	108,735.03	143,655.24	141,371.61	123,626.84	127,301.61	250,168.33	1,004,494.80	1,213,894.36	1,135,040.64	42.76
199 E 41	GENERAL ADMINISTRATION	3,382,078.00	3,382,078.00	96,700.16	305,682.80	264,350.89	236,478.87	308,556.13	230,941.84	225,237.68	246,438.89	1,817,687.10	1,914,387.26	1,467,690.74	53.74
199 E 51	FACILITIES MAINT & OPERATIONS	8,543,820.00	8,543,820.00	1,073,957.55	1,793,896.41	480,685.79	542,168.40	780,166.97	504,584.33	501,110.72	479,783.75	5,082,336.37	6,156,293.92	2,387,526.08	59.49
199 E 52	SECURITY AND MONITORING SVCS	1,473,882.00	1,473,882.00	297,709.98	76,466.06	106,024.49	96,688.59	118,133.96	105,024.76	100,400.77	110,129.80	712,868.43	1,010,578.41	463,303.59	48.37
199 E 53	DATA PROCESSING SERVICES	432,315.00	432,315.00	19,653.93	8,904.46	26,886.42	92,165.28	28,107.29	12,926.71	10,218.31	18,063.40	197,271.87	216,925.80	215,389.20	45.63
199 E 61	COMMUNITY SERVICES	47,006.00	47,006.00	0.00	0.00	4,307.67	408.04	747.73	0.00	344.21	598.08	6,405.73	6,405.73	40,600.27	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	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	0.00	513,250.00	609,796.55	2,950,203.45	14.42
199 E 93	SHARED SVCS 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	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	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	0.00	149,191.87	307,254.00	40,746.00	42.87
199 E	Expense	77,888,115.00	80,888,115.00	2,721,807.25	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	37,126,750.50	39,848,557.75	41,039,557.25	45.90
199	GENERAL FUND	77,888,115.00	80,888,115.00	2,721,807.25	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	37,126,750.50	39,848,557.75	41,039,557.25	45.90
240	FOOD SERVICE FUND														
240 E 35	FOOD SERVICES	4,621,147.00	4,745,364.00	577,576.53	46,753.36	234,118.42	337,994.39	459,174.79	299,138.27	290,144.81	290,772.34	1,958,096.38	2,535,672.91	2,209,691.09	41.26
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	1,558.58	26,413.36	26,413.36	43,586.64	37.73
240 E	Expense	4,691,147.00	4,815,364.00	577,576.53	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	292,330.92	1,984,509.74	2,562,086.27	2,253,277.73	41.21
240	FOOD SERVICE FUND	4,691,147.00	4,815,364.00	577,576.53	46,753.36	234,823.75	347,671.29	459,174.79	299,834.52	303,921.11	292,330.92	1,984,509.74	2,562,086.27	2,253,277.73	41.21
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	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	0.00	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	0.00	3,051,796.03	3,053,091.03	10,610,499.97	22.34
Grand Expense Totals		96,242,853.00	99,367,070.00	3,300,678.78	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	42,163,056.27	45,463,735.05	53,903,334.95	42.43
Calendar Benchmark: 58%															
Includes all postings as of date prepared.															
Additional postings occurring after date prepared will be reflected in month posted.															