

Board Information Item

	<div>Information Packet <input type="checkbox"/></div> <div>Board Agenda Information <input type="checkbox"/></div> <div>Board Agenda Action <input type="checkbox"/></div> <div>Board Agenda Consent <input checked="" type="checkbox"/></div> <div>01/22/2026</div>
Subject:	Approve Financial Reports – December 2025
Contact Person:	David Johnson, Chief Financial Officer
Policy/Code:	
Priority and Performance Objective:	Priority 4: Strong Financial Stewardship and Internal System Efficiency Objective 4.1: Transparent Financial Stewardship
Summary:	Each month, the District compiles financial statements from general ledger balances after month-end closing is complete. This month, the District is presenting the financial statements for December 2025. The reports reflect year-to-date totals for revenues and expenditures with a comparison to the previous fiscal year through the same period.
Attachments:	Financial Reports as of December 31, 2025, include: <ul style="list-style-type: none">• General Fund Revenue Overview• General Fund Expenditure Overview• General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances• Food Service Statement of Revenues, Expenditures, and Changes in Fund Balances• Debt Service Financial Summary• Federal Funds Financial Summary
Recommendation:	The recommendation is for the Board of Trustees to approve the financial reports for the month ending on December 31, 2025.

GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Revenue Overview
December 2025

Local Revenue

\$60,653,825

36.68% of Budget

State Revenue

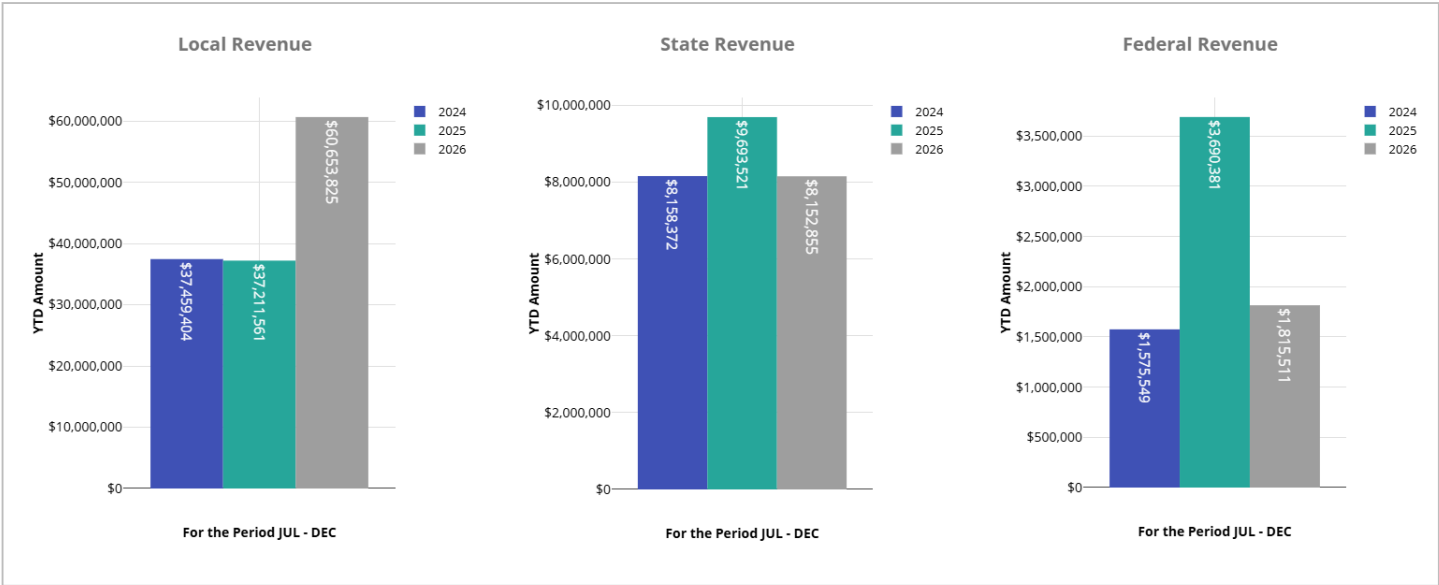
\$8,152,855

27.46% of Budget

Federal Revenue

\$1,815,511

88.63% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$33,272,836	\$56,549,109	\$150,256,440	37.64%
5712 TAXES, PRIOR YEAR	\$-292,334	\$-101,468	\$550,000	-18.45%
5742 EARNINGS ON INVESTMENT	\$858,074	\$760,434	\$2,700,000	28.16%
ALL OTHER LOCAL REVENUE	\$3,372,986	\$3,445,749	\$11,873,878	29.02%
TOTAL LOCAL REVENUE	\$37,211,561	\$60,653,825	\$165,380,318	36.68%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$1,118,576	\$2,137,227	\$5,046,069	42.35%
5812 FSP FORMULA FOUNDATION	\$4,711,828	\$2,151,027	\$16,009,286	13.44%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$1,616	0.00%
5831 TRS ON-BEHALF	\$3,863,117	\$3,864,601	\$8,630,029	44.78%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$9,693,521	\$8,152,855	\$29,687,000	27.46%
TOTAL FEDERAL REVENUE	\$3,690,381	\$1,815,511	\$2,048,493	88.63%
TOTAL REVENUE	\$50,595,462	\$70,622,191	\$197,115,811	35.83%
7000 OTHER FINANCING SOURCES	\$39,891	\$70,507	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$50,635,354	\$70,692,698	\$197,115,811	35.86%

GRAPEVINE-COLLEYVILLE ISD

YTD General Fund Expense Overview

December 2025

Salaries and Benefits

\$62,244,439

48.46% of Budget

Purchased Services

\$5,379,786

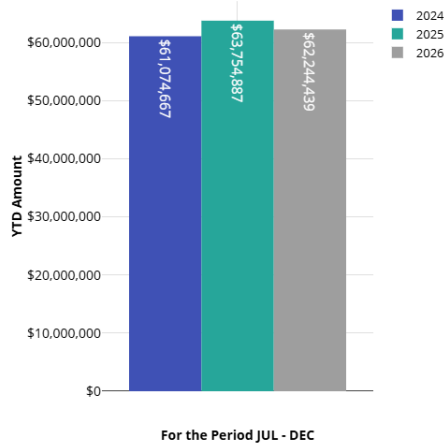
11.69% of Budget

Supplies & Equipment

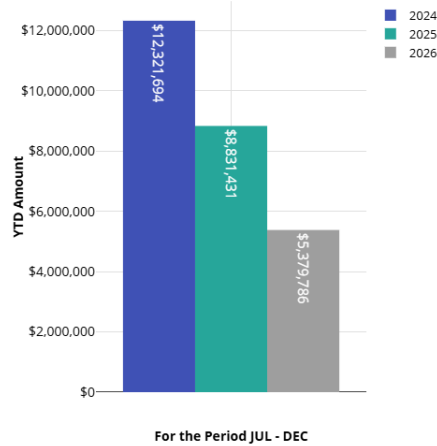
\$4,013,800

16.64% of Budget

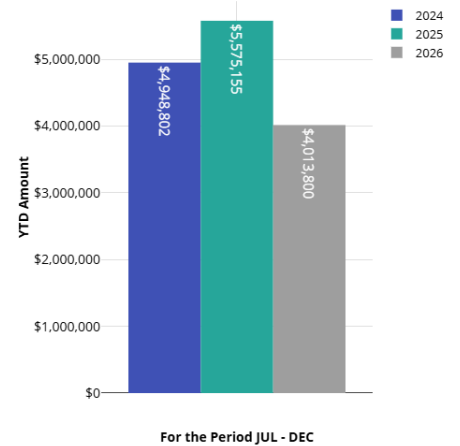
Salaries and Benefits



Purchased Services



Supplies and Other Objects



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$44,886,911	\$44,291,047	\$89,087,609	49.72%
6120-6129 SUPPORT PERSONNEL	\$9,659,868	\$8,322,827	\$19,542,139	42.59%
6130-6139 EMPLOYEE ALLOWANCES	\$46,855	\$51,970	\$101,190	51.36%
6140-6149 EMPLOYEE BENEFITS	\$9,161,252	\$9,578,594	\$19,712,671	48.59%
TOTAL SALARIES AND BENEFITS	\$63,754,887	\$62,244,439	\$128,443,609	48.46%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$4,196,588	\$5,379,786	\$13,419,373	40.09%
6224 RECAPTURE	\$4,634,843	\$0	\$32,612,802	0.00%
TOTAL PURCHASED SERVICES	\$8,831,431	\$5,379,786	\$46,032,175	11.69%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$2,906,366	\$1,457,245	\$3,675,836	39.64%
6400 OTHER OPERATING	\$2,668,789	\$2,556,555	\$0	12.88%
6500 DEBT SERVICE	\$0	\$0	\$596,411	0.00%
6600 CAPITAL OUTLAY	\$0	\$0	\$0	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$5,575,155	\$4,013,800	\$24,116,081	16.64%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$78,161,472	\$71,638,025	\$198,591,864	36.07%

GRAPEVINE-COLLEYVILLE ISD

Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund

December 2025

Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
REVENUES:							
5700	Local and Intermediate Sources	\$37,211,561	\$163,401,712	22.77%	\$60,653,825	\$165,380,318	36.68%
5800	State Program Revenues	\$9,693,521	\$23,893,709	40.57%	\$8,152,855	\$29,687,000	27.46%
5900	Federal Program Revenues	\$3,690,381	\$4,345,615	84.92%	\$1,815,511	\$2,048,493	88.63%
5020	Total Revenues	\$50,595,462	\$191,641,036	26.40%	\$70,622,191	\$197,115,811	35.83%
EXPENDITURES:							
Current:							
0011	Instruction	\$44,005,776	\$87,983,662	50.02%	\$43,397,668	\$87,895,796	49.37%
0012	Instructional Resources and Media Services	\$814,773	\$1,537,441	53.00%	\$864,092	\$1,550,749	55.72%
0013	Curriculum and Staff Development	\$244,765	\$504,034	48.56%	\$181,229	\$548,104	33.06%
0021	Instructional Leadership	\$1,758,079	\$3,453,579	50.91%	\$1,594,218	\$3,510,863	45.41%
0023	School Leadership	\$4,326,469	\$8,887,918	48.68%	\$4,457,379	\$9,117,869	48.89%
0031	Guidance, Counseling, & Evaluation Services	\$2,959,305	\$5,936,166	49.85%	\$3,013,030	\$6,461,242	46.63%
0032	Social Work Services	\$91,253	\$171,093	53.33%	\$90,738	\$169,191	53.63%
0033	Health Services	\$933,149	\$1,826,945	51.08%	\$927,288	\$1,815,045	51.09%
0034	Student Transportation	\$1,960,560	\$3,496,290	56.08%	\$1,565,755	\$4,107,734	38.12%
0035	Food Service	\$57,329			\$58,378	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$1,959,919	\$3,909,966	50.13%	\$1,912,828	\$4,249,295	45.02%
0041	General Administration	\$2,364,989	\$4,599,095	51.42%	\$2,368,065	\$4,556,687	51.97%
0051	Facilities Maintenance and Operations	\$8,664,807	\$15,903,865	54.48%	\$7,954,529	\$17,299,625	45.98%
0052	Security and Monitoring Services	\$307,366	\$3,192,928	9.63%	\$305,959	\$3,237,872	9.45%
0053	Data Processing Services	\$882,993	\$1,503,794	58.72%	\$939,104	\$1,620,110	57.97%
0061	Community Services	\$1,452,178	\$2,838,287	51.16%	\$1,214,155	\$2,625,124	46.25%
0071	Principal on Long-term Debt	\$0	\$0	0.00%	\$0	\$596,411	0.00%
0072	Interest on Long-term Debt	\$0	\$0	\$0	\$0	\$0	\$0
0073	Bond Issuance Costs and Fees	\$0	\$0	\$0	\$0	\$0	\$0
0081	Capital Outlay	\$21,984	\$50,146	43.84%	\$25,002	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$4,634,843	\$34,531,654	13.42%	\$0	\$32,612,802	0.00%
0093	Payments to Shared Service Arrangements	\$0	\$0	\$0	\$0	\$0	\$0
0095	Payments To Jjaep Programs	\$0	\$0	0.00%	\$0	\$0	0.00%
0096	Payments to Charter Schools	\$0	\$0	\$0	\$0	\$0	\$0
0097	Payments to Tax Increment Fund	\$0	\$12,151,848	0.00%	\$0	\$15,536,759	0.00%
0099	Other Intergovernmental Charges	\$720,934	\$987,277	73.02%	\$768,608	\$1,080,586	71.13%
6030	Total Expenditures	\$78,161,472	\$193,508,650	40.39%	\$71,638,025	\$198,591,864	36.07%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$27,566,010	-\$1,867,614		-\$1,015,834	-\$1,476,053	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$39,891	\$56,552	70.54%	\$70,507	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$39,891	\$56,552		\$70,507	\$0	
1200	Net Change in Fund Balances	-\$27,526,119	-\$1,811,062		-\$945,327	-\$1,476,053	
0100	Fund Balances- Beginning	\$45,073,805	\$45,073,805		\$43,262,743	\$43,262,743	
3000	Fund Balances - Ending	\$17,547,686	\$43,262,743		\$42,317,416	\$41,786,690	

GRAPEVINE-COLLEYVILLE ISD

Statement of Revenues, Expenditures and Changes in Fund Balances – Food Service Fund December 2025

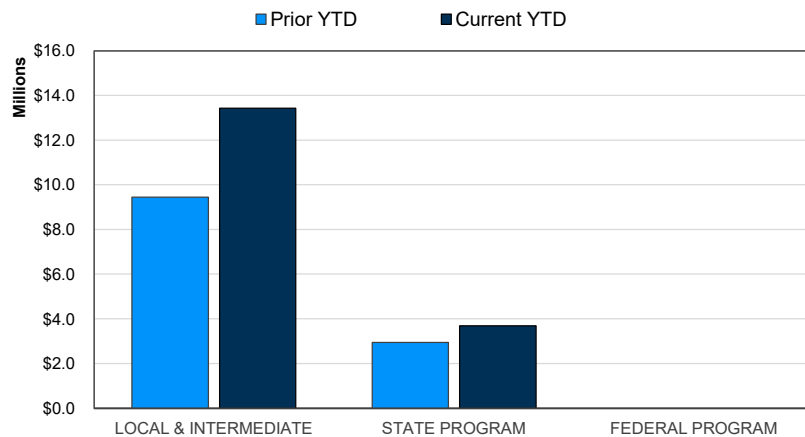
Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
REVENUES:							
5700	Local and Intermediate Sources	\$1,988,557	\$3,741,054	53.16%	\$2,012,727	\$6,257,624	32.16%
5800	State Program Revenues	\$134,614	\$21,574	623.95%	\$3,527	\$73,400	4.81%
5900	Federal Program Revenues	\$811,281	\$2,147,345	37.78%	\$822,651	\$2,205,505	37.30%
5020	Total Revenues	\$2,934,453	\$5,909,973	49.65%	\$2,838,905	\$8,536,529	33.26%
EXPENDITURES:							
Current:							
0011	Instruction	\$0	\$0	0.00%	\$0	\$0	0.00%
0012	Instructional Resources and Media Services	\$0	\$0	\$0	\$0	\$0	\$0
0013	Curriculum and Staff Development	\$0	\$0	\$0	\$0	\$0	\$0
0021	Instructional Leadership	\$0	\$0	\$0	\$0	\$0	\$0
0023	School Leadership	\$0	\$0	\$0	\$0	\$0	\$0
0031	Guidance, Counseling, & Evaluation Services	\$0	\$0	\$0	\$0	\$0	\$0
0032	Social Work Services	\$0	\$0	\$0	\$0	\$0	\$0
0033	Health Services	\$0	\$0	\$0	\$0	\$0	\$0
0034	Student Transportation	\$0	\$0	0.00%	\$0	\$0	0.00%
0035	Food Service	\$3,025,936	\$5,734,178	52.77%	\$2,683,460	\$9,083,087	29.54%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$11,962	\$22,399	53.40%	\$10,377	\$25,271	41.06%
0052	Security and Monitoring Services	\$0	\$0	\$0	\$0	\$0	\$0
0053	Data Processing Services	\$0	\$0	\$0	\$0	\$0	\$0
0061	Community Services	\$0	\$0	\$0	\$0	\$0	\$0
0071	Principal on Long-term Debt	\$0	\$0	\$0	\$0	\$0	\$0
0072	Interest on Long-term Debt	\$0	\$0	\$0	\$0	\$0	\$0
0073	Bond Issuance Costs and Fees	\$0	\$0	\$0	\$0	\$0	\$0
0081	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
0091	Contracted Instructional Services Between Public Schools	\$0	\$0	\$0	\$0	\$0	\$0
0093	Payments to Shared Service Arrangements	\$0	\$0	\$0	\$0	\$0	\$0
0095	Payments To Jjaep Programs	\$0	\$0	\$0	\$0	\$0	\$0
0096	Payments to Charter Schools	\$0	\$0	\$0	\$0	\$0	\$0
0097	Payments to Tax Increment Fund	\$0	\$0	\$0	\$0	\$0	\$0
0099	Other Intergovernmental Charges	\$0	\$0	\$0	\$0	\$0	\$0
6030	Total Expenditures	\$3,037,898	\$5,756,576	52.77%	\$2,693,838	\$9,108,358	29.58%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$103,445	\$153,397		\$145,067	-\$571,829	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$2,898	\$2,898	100.00%	\$0	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$2,898	\$2,898		\$0	\$0	
1200	Net Change in Fund Balances	-\$100,547	\$156,295		\$145,067	-\$571,829	
0100	Fund Balances- Beginning	\$911,502	\$911,502		\$1,067,796	\$1,067,796	
3000	Fund Balances - Ending	\$810,955	\$1,067,797		\$1,212,863	\$495,967	

Debt Service Fund | Financial Summary

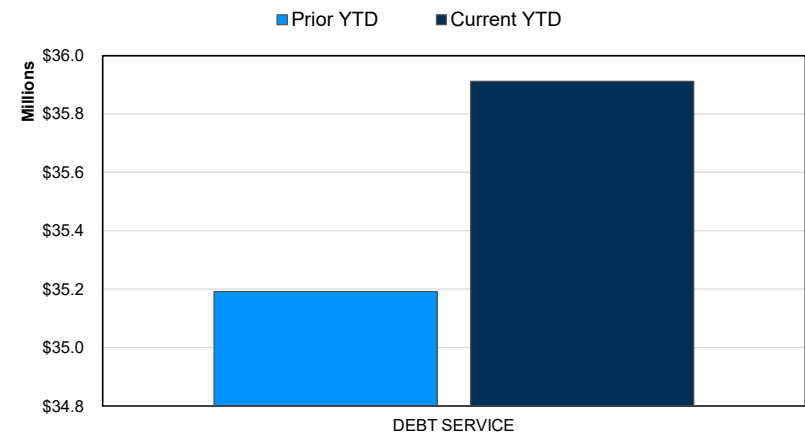
For the Period Ending December 31, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$9,443,897	\$43,580,026	21.67%	\$13,422,830	\$37,416,128	35.87%
State Program	2,935,873	2,369,668	123.89%	3,681,712	3,802,032	96.84%
Federal Program	0	0		0	0	
TOTAL REVENUE	\$12,379,770	\$45,949,694	26.94%	\$17,104,542	\$41,218,160	41.50%
EXPENDITURES						
Debt Service	\$35,191,728	\$41,350,680	85.11%	\$35,911,574	\$44,952,855	79.89%
TOTAL EXPENDITURES	\$35,191,728	\$41,350,680	85.11%	\$35,911,574	\$44,952,855	79.89%
SURPLUS / (DEFICIT)	(\$22,811,958)	\$4,599,014		(\$18,807,032)	(\$3,734,695)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$134,807,462	\$135,735,662	
Other Financing Uses	0	0		(134,383,698)	(134,383,698)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$423,764	\$1,351,964	
NET CHANGE IN FUND BALANCE	(\$22,811,958)	\$4,599,014		(\$18,383,268)	(\$2,382,731)	
ENDING FUND BALANCE	\$45,082,698	\$72,493,669		\$54,110,401	\$70,110,938	

Revenues by Source



Expenditures by Function



Federal Funds | Financial Summary

For the Period Ending December 31, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
EXPENDITURES						
210 Laso Instructional Leadership	\$0	\$0		\$27,522	\$81,500	33.77%
211 ESEA, Title I, Part A	\$651,972	\$1,140,206	57.18%	\$216,714	\$470,636	46.05%
224 IDEA - Part B, Formula	\$925,937	\$1,866,525	49.61%	\$751,366	\$2,429,469	30.93%
225 IDEA - Part B, Preschool	\$15,826	\$31,568	50.13%	\$14,330	\$20,979	68.31%
244 CTE	\$9,697	\$102,648	9.45%	\$47,416	\$91,283	51.94%
255 ESEA, Title II, Part A	\$159,441	\$350,357	45.51%	\$227,207	\$265,181	85.68%
263 Title III, Part A	\$84,228	\$169,224	49.77%	\$71,959	\$221,771	32.45%
272 Medicaid Administrative Claiming Program	\$0	\$12,538	0.00%	\$3,706	\$0	
279 TCLAS- ESSER III	\$5,315	\$5,315	100.00%	\$0	\$0	
282 ESSER III - ARP	\$24,092	\$24,094	99.99%	\$0	\$0	
287 Child Care Relief Funding	\$1,463			\$0	\$0	
288 Reading Recovery Scale Up Proj	\$0	\$9,544	0.00%	\$0	\$0	
289 Federally Funded Special Revenue Funds	\$32,128	\$84,885	37.85%	\$41,523	\$71,401	58.15%
TOTAL EXPENDITURES	\$1,910,100	\$3,796,904	50.31%	\$1,401,743	\$3,652,220	38.38%