

Grapevine-Colleyville Independent School District

# Board Information Item

	Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent	
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	01/22/2026
<b>Subject:</b>	Approve Financial Reports – December 2025				
<b>Contact Person:</b>	David Johnson, Chief Financial Officer				
<b>Policy/Code:</b>					
<b>Priority and Performance Objective:</b>	Priority 4: Strong Financial Stewardship and Internal System Efficiency Objective 4.1: Transparent Financial Stewardship				
<b>Summary:</b>	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.				
<b>Attachments:</b>	Financial Reports as of December 31, 2025, include: <ul style="list-style-type: none"><li>• General Fund Revenue Overview</li><li>• General Fund Expenditure Overview</li><li>• General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances</li><li>• Food Service Statement of Revenues, Expenditures, and Changes in Fund Balances</li><li>• Debt Service Financial Summary</li><li>• Federal Funds Financial Summary</li></ul>				
<b>Recommendation:</b>	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**

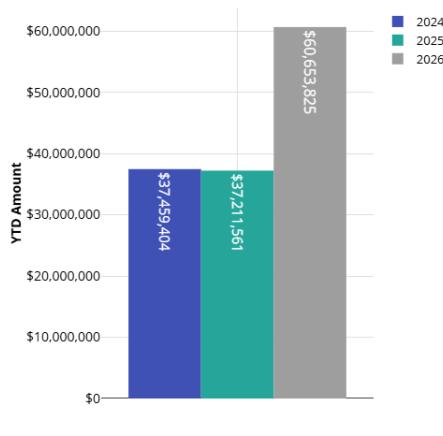
27.46% of Budget

Federal Revenue

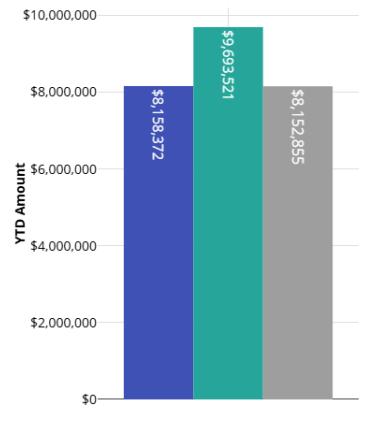
**\$1,815,511**

88.63% of Budget

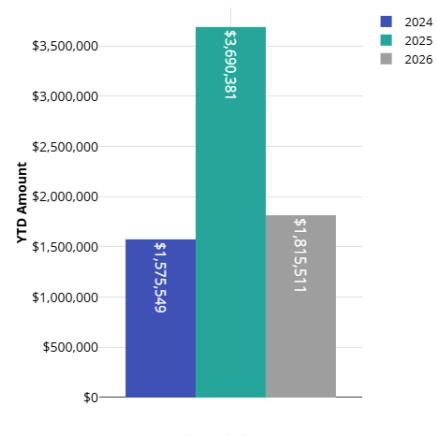
Local Revenue



State Revenue



Federal Revenue



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
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**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**

<b>TOTAL LOCAL REVENUE</b>	\$37,211,561	\$60,653,825	\$165,380,318	36.68%
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**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**

<b>TOTAL STATE REVENUE</b>	\$9,693,521	\$8,152,855	\$29,687,000	27.46%
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**TOTAL FEDERAL REVENUE**

<b>TOTAL FEDERAL REVENUE</b>	\$3,690,381	\$1,815,511	\$2,048,493	88.63%
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**TOTAL REVENUE**

<b>TOTAL REVENUE</b>	\$50,595,462	\$70,622,191	\$197,115,811	35.83%
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7000 OTHER FINANCING SOURCES

7000 OTHER FINANCING SOURCES	\$39,891	\$70,507	\$0	0.00%
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**TOTAL REVENUE AND OTHER FINANCING SOURCES**

<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	\$50,635,354	\$70,692,698	\$197,115,811	35.86%
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# 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**

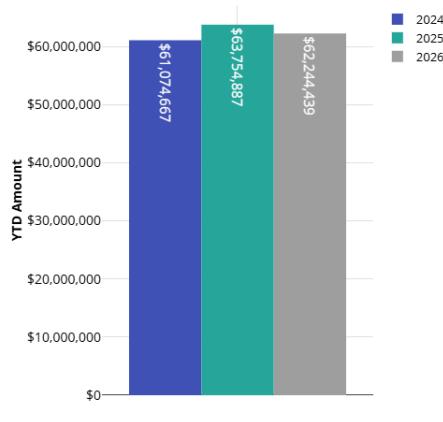
11.69% of Budget

### Supplies & Equipment

**\$4,013,800**

16.64% of Budget

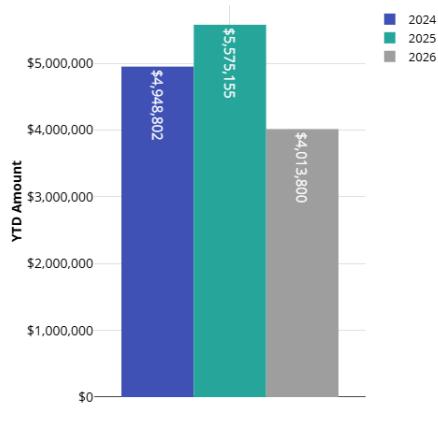
#### Salaries and Benefits



#### Purchased Services



#### Supplies and Other Objects



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>Payroll Costs</b>				
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%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$63,754,887</b>	<b>\$62,244,439</b>	<b>\$128,443,609</b>	<b>48.46%</b>
<b>PURCHASED SERVICES</b>				
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%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$8,831,431</b>	<b>\$5,379,786</b>	<b>\$46,032,175</b>	<b>11.69%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
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%
<b>TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT</b>	<b>\$5,575,155</b>	<b>\$4,013,800</b>	<b>\$24,116,081</b>	<b>16.64%</b>
<b>OTHER FINANCES USES</b>				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
<b>TOTAL TRANSFERS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>\$78,161,472</b>	<b>\$71,638,025</b>	<b>\$198,591,864</b>	<b>36.07%</b>

# 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
<b>REVENUES:</b>						
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%
<b>EXPENDITURES:</b>						
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	
0073 Bond Issuance Costs and Fees	\$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	
0095 Payments To Jjaep Programs	\$0	\$0	0.00%	\$0	\$0	0.00%
0096 Payments to Charter Schools	\$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	
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

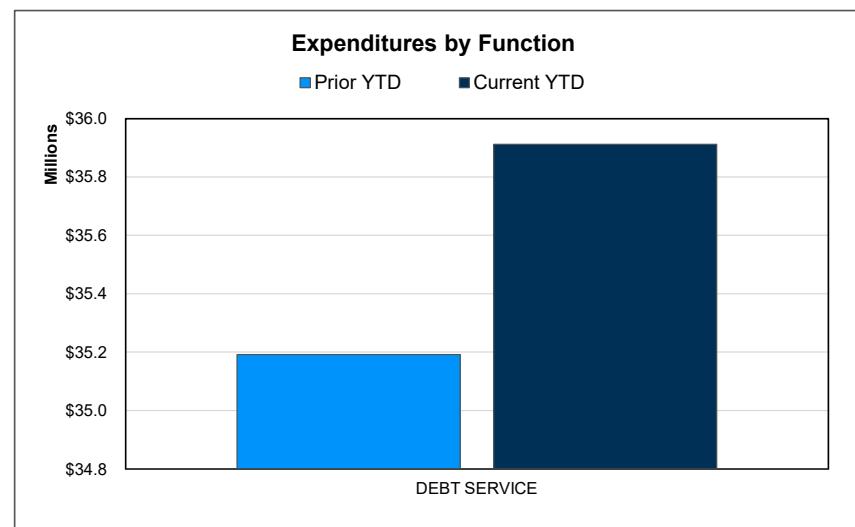
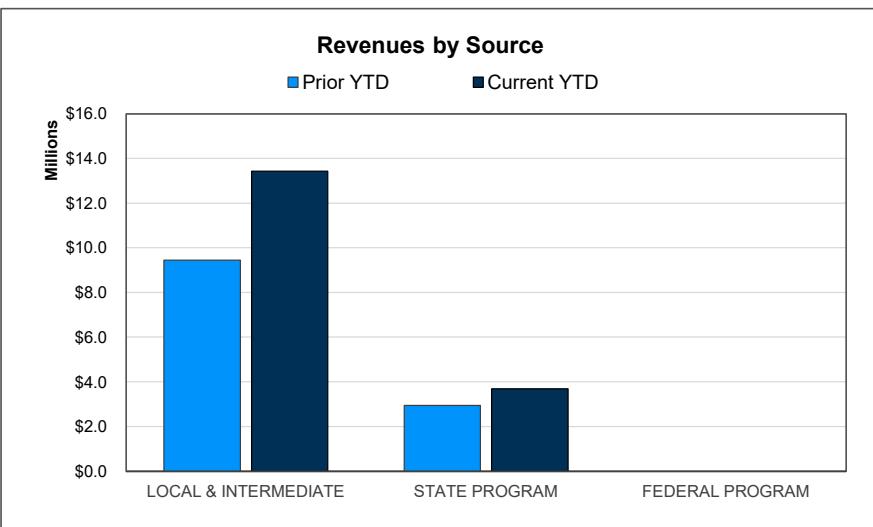
December 2025

Data Control Codes	Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
<b>REVENUES:</b>						
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%
<b>EXPENDITURES:</b>						
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
<b>REVENUES</b>							
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	
<b>TOTAL REVENUE</b>	<b>\$12,379,770</b>	<b>\$45,949,694</b>	<b>26.94%</b>		<b>\$17,104,542</b>	<b>\$41,218,160</b>	<b>41.50%</b>
<b>EXPENDITURES</b>							
Debt Service	\$35,191,728	\$41,350,680	85.11%		\$35,911,574	\$44,952,855	79.89%
<b>TOTAL EXPENDITURES</b>	<b>\$35,191,728</b>	<b>\$41,350,680</b>	<b>85.11%</b>		<b>\$35,911,574</b>	<b>\$44,952,855</b>	<b>79.89%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(-\$22,811,958)</b>	<b>\$4,599,014</b>			<b>(-\$18,807,032)</b>	<b>(\$3,734,695)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>							
Other Financing Sources	\$0	\$0			\$134,807,462	\$135,735,662	
Other Financing Uses	0	0			(134,383,698)	(134,383,698)	
<b>TOTAL OTHER FINANCING SOURCES / (USES)</b>	<b>\$0</b>	<b>\$0</b>			<b>\$423,764</b>	<b>\$1,351,964</b>	
<b>NET CHANGE IN FUND BALANCE</b>	<b>(-\$22,811,958)</b>	<b>\$4,599,014</b>			<b>(-\$18,383,268)</b>	<b>(\$2,382,731)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$45,082,698</b>	<b>\$72,493,669</b>			<b>\$54,110,401</b>	<b>\$70,110,938</b>	



## Federal Funds | Financial Summary

For the Period Ending December 31, 2025

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