

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>12/15/2025</div>
Subject:	Approve Financial Reports – November 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 November 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 November 30, 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 November 30, 2025.

GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Revenue Overview
November 2025

Local Revenue

\$11,656,872

7.05% of Budget

State Revenue

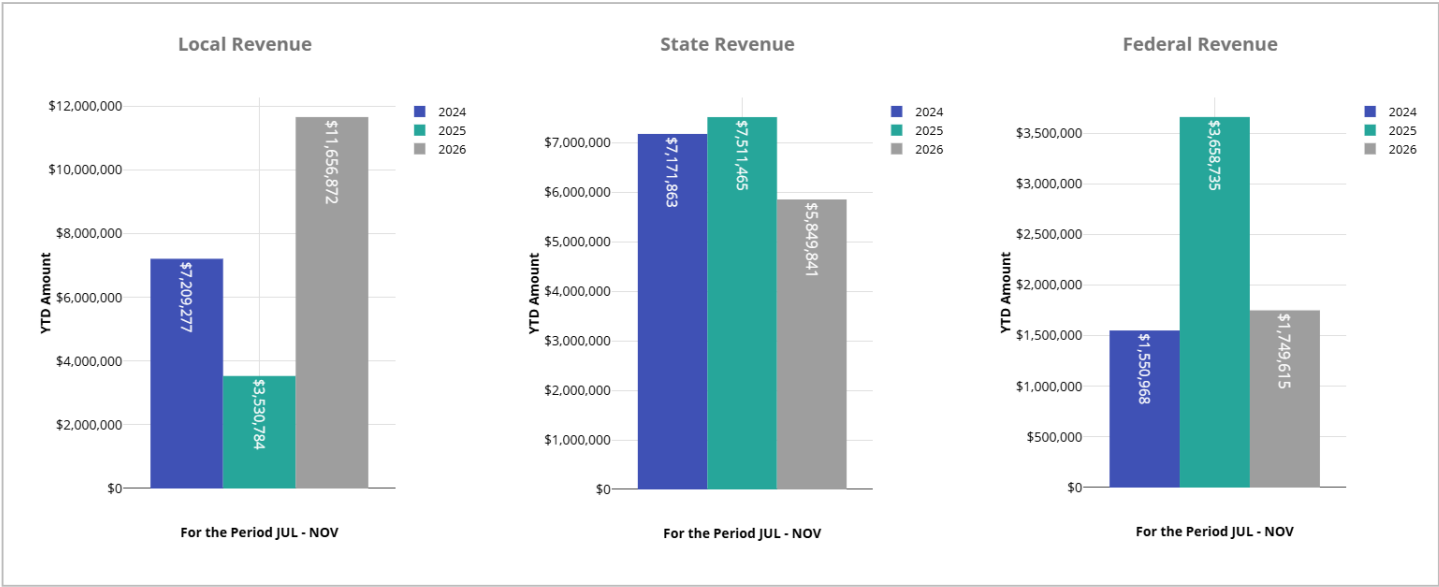
\$5,849,841

19.71% of Budget

Federal Revenue

\$1,749,615

85.41% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$43,551	\$8,110,692	\$150,256,440	5.40%
5712 TAXES, PRIOR YEAR	\$24,335	\$-68,044	\$550,000	-12.37%
5742 EARNINGS ON INVESTMENT	\$714,387	\$674,745	\$2,700,000	24.99%
ALL OTHER LOCAL REVENUE	\$2,748,511	\$2,939,479	\$11,873,878	24.76%
TOTAL LOCAL REVENUE	\$3,530,784	\$11,656,872	\$165,380,318	7.05%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$211,851	\$1,603,015	\$5,046,069	31.77%
5812 FSP FORMULA FOUNDATION	\$4,711,828	\$1,031,833	\$16,009,286	6.45%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$1,616	0.00%
5831 TRS ON-BEHALF	\$2,587,786	\$3,214,993	\$8,630,029	37.25%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$7,511,465	\$5,849,841	\$29,687,000	19.71%
TOTAL FEDERAL REVENUE	\$3,658,735	\$1,749,615	\$2,048,493	85.41%
TOTAL REVENUE	\$14,700,984	\$19,256,327	\$197,115,811	9.77%
7000 OTHER FINANCING SOURCES	\$39,891	\$60,569	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$14,740,876	\$19,316,896	\$197,115,811	9.80%

GRAPEVINE-COLLEYVILLE ISD

YTD General Fund Expense Overview

November 2025

Salaries and Benefits

\$52,511,857

40.86% of Budget

Purchased Services

\$3,502,399

7.86% of Budget

Supplies & Equipment

\$4,668,322

18.28% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$37,991,837	\$37,513,096	\$89,207,509	42.05%
6120-6129 SUPPORT PERSONNEL	\$7,776,803	\$6,927,689	\$19,556,849	35.42%
6130-6139 EMPLOYEE ALLOWANCES	\$39,152	\$43,692	\$101,190	43.18%
6140-6149 EMPLOYEE BENEFITS	\$6,620,310	\$8,027,381	\$19,642,771	40.87%
TOTAL SALARIES AND BENEFITS	\$52,428,103	\$52,511,857	\$128,508,319	40.86%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$3,357,328	\$3,502,399	\$11,928,503	29.36%
6224 RECAPTURE	\$4,634,843	\$0	\$32,612,802	0.00%
TOTAL PURCHASED SERVICES	\$7,992,171	\$3,502,399	\$44,541,305	7.86%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$2,591,316	\$2,230,189	\$5,106,750	43.67%
6400 OTHER OPERATING	\$2,591,475	\$2,438,132	\$0	12.29%
6500 DEBT SERVICE	\$0	\$0	\$596,411	0.00%
6600 CAPITAL OUTLAY	\$0	\$0	\$0	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$5,182,790	\$4,668,322	\$25,542,240	18.28%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$65,603,065	\$60,682,578	\$198,591,864	30.56%

GRAPEVINE-COLLEYVILLE ISD

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

November 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	\$3,530,784	\$163,401,712	2.16%	\$11,656,872	\$165,380,318	7.05%
5800	State Program Revenues	\$7,511,465	\$23,893,709	31.44%	\$5,849,841	\$29,687,000	19.71%
5900	Federal Program Revenues	\$3,658,735	\$4,345,615	84.19%	\$1,749,615	\$2,048,493	85.41%
5020	Total Revenues	\$14,700,984	\$191,641,036	7.67%	\$19,256,327	\$197,115,811	9.77%
EXPENDITURES:							
Current:							
0011	Instruction	\$36,599,192	\$87,983,662	41.60%	\$36,821,613	\$87,893,811	41.89%
0012	Instructional Resources and Media Services	\$693,641	\$1,537,441	45.12%	\$753,913	\$1,550,749	48.62%
0013	Curriculum and Staff Development	\$229,972	\$504,034	45.63%	\$165,766	\$550,304	30.12%
0021	Instructional Leadership	\$1,455,296	\$3,453,579	42.14%	\$1,344,963	\$3,510,863	38.31%
0023	School Leadership	\$3,594,519	\$8,887,918	40.44%	\$3,789,721	\$9,117,981	41.56%
0031	Guidance, Counseling, & Evaluation Services	\$2,442,217	\$5,936,166	41.14%	\$2,499,942	\$6,461,242	38.69%
0032	Social Work Services	\$77,422	\$171,093	45.25%	\$78,236	\$169,191	46.24%
0033	Health Services	\$787,906	\$1,826,945	43.13%	\$790,297	\$1,815,045	43.54%
0034	Student Transportation	\$1,539,329	\$3,496,290	44.03%	\$1,289,565	\$4,107,734	31.39%
0035	Food Service	\$40,284	\$0	0.00%	\$48,852	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$1,645,934	\$3,909,966	42.10%	\$1,612,874	\$4,249,295	37.96%
0041	General Administration	\$1,946,897	\$4,599,095	42.33%	\$1,918,884	\$4,556,687	42.11%
0051	Facilities Maintenance and Operations	\$7,191,639	\$15,903,865	45.22%	\$6,837,071	\$17,299,298	39.52%
0052	Security and Monitoring Services	\$253,758	\$3,192,928	7.95%	\$277,239	\$3,237,872	8.56%
0053	Data Processing Services	\$813,663	\$1,503,794	54.11%	\$875,381	\$1,620,110	54.03%
0061	Community Services	\$1,180,594	\$2,838,287	41.60%	\$1,030,118	\$2,625,124	39.24%
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	\$14,682	\$50,146	29.28%	\$20,835	\$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	\$461,277	\$987,277	46.72%	\$527,308	\$1,080,586	48.80%
6030	Total Expenditures	\$65,603,065	\$193,508,650	33.90%	\$60,682,578	\$198,591,864	30.56%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$50,902,081	-\$1,867,614		-\$41,426,251	-\$1,476,053	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$39,891	\$56,552	70.54%	\$60,569	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$39,891	\$56,552		\$60,569	\$0	
1200	Net Change in Fund Balances	-\$50,862,190	-\$1,811,062		-\$41,365,682	-\$1,476,053	
0100	Fund Balances- Beginning	\$45,073,805	\$45,073,805		\$43,262,743	\$43,262,743	
3000	Fund Balances - Ending	-\$5,788,385	\$43,262,743		\$1,897,061	\$41,786,690	

GRAPEVINE-COLLEYVILLE ISD

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

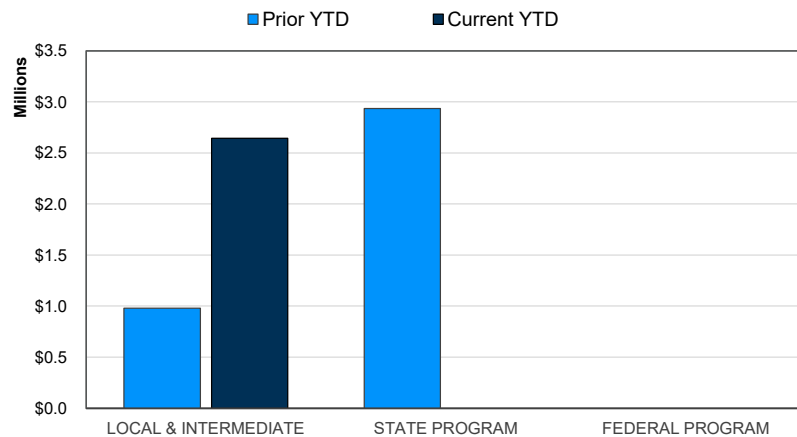
Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
REVENUES:							
5700	Local and Intermediate Sources	\$1,679,378	\$3,741,054	44.89%	\$1,699,640	\$6,257,624	27.16%
5800	State Program Revenues	\$134,614	\$21,574	623.95%	\$530	\$73,400	0.72%
5900	Federal Program Revenues	\$666,108	\$2,147,345	31.02%	\$701,161	\$2,205,505	31.79%
5020	Total Revenues	\$2,480,101	\$5,909,973	41.96%	\$2,401,332	\$8,536,529	28.13%
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	\$2,389,907	\$5,734,178	41.68%	\$2,220,189	\$9,083,087	24.44%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$9,233	\$22,399	41.22%	\$8,484	\$25,271	33.57%
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	\$2,399,140	\$5,756,576	41.68%	\$2,228,673	\$9,108,358	24.47%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$80,961	\$153,397		\$172,659	-\$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	\$83,859	\$156,295		\$172,659	-\$571,829	
0100	Fund Balances- Beginning	\$911,502	\$911,502		\$1,067,796	\$1,067,796	
3000	Fund Balances - Ending	\$995,361	\$1,067,797		\$1,240,455	\$495,967	

Debt Service Fund | Financial Summary

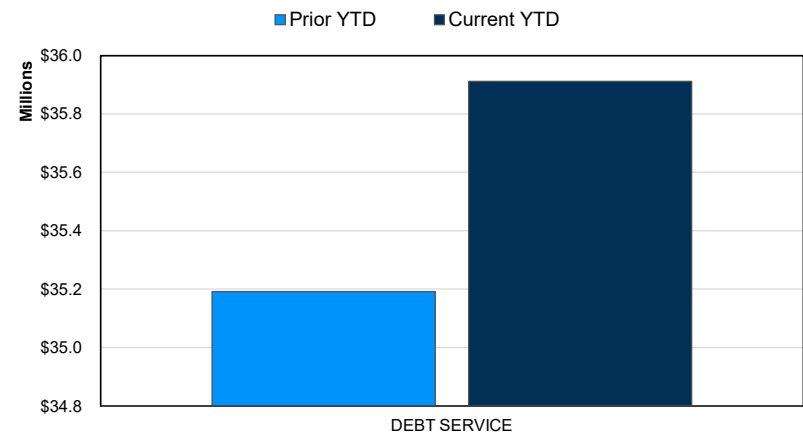
For the Period Ending November 30, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$978,110	\$43,580,026	2.24%	\$2,643,927	\$37,416,128	7.07%
State Program	2,935,873	2,369,668	123.89%	0	3,802,032	0.00%
Federal Program	0	0		0	0	
TOTAL REVENUE	\$3,913,983	\$45,949,694	8.52%	\$2,643,927	\$41,218,160	6.41%
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)	(\$31,277,745)	\$4,599,014		(\$33,267,647)	(\$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	(\$31,277,745)	\$4,599,014		(\$32,843,883)	(\$2,382,731)	
ENDING FUND BALANCE	\$36,616,911	\$72,493,669		\$39,649,787	\$70,110,938	

Revenues by Source



Expenditures by Function



Federal Funds | Financial Summary

For the Period Ending November 30, 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	\$560,977	\$1,140,206	49.20%	\$181,221	\$470,636	38.51%
224 IDEA - Part B, Formula	\$779,380	\$1,866,525	41.76%	\$637,168	\$2,429,469	26.23%
225 IDEA - Part B, Preschool	\$12,964	\$31,568	41.07%	\$11,974	\$20,979	57.07%
244 CTE	\$8,847	\$102,648	8.62%	\$39,695	\$91,283	43.49%
255 ESEA, Title II, Part A	\$133,334	\$350,357	38.06%	\$194,809	\$265,181	73.46%
263 Title III, Part A	\$70,011	\$169,224	41.37%	\$60,801	\$221,771	27.42%
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	\$0	
288 Reading Recovery Scale Up Proj	\$0	\$9,544	0.00%	\$0	\$0	
289 Federally Funded Special Revenue Funds	\$26,656	\$84,885	31.40%	\$40,168	\$71,401	56.26%
TOTAL EXPENDITURES	\$1,623,039	\$3,796,904	42.75%	\$1,197,063	\$3,652,220	32.78%