

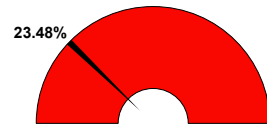
Board Information Item

	<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>05/19/2025</div>
Subject:	Approve Financial Reports – April 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 April 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 April 30, 2025, include: <ul style="list-style-type: none">• Revenue Dashboard• General Fund Revenue Overview• Expenditure Dashboard• General Fund Expense Overview• General Fund Income Statement By Function• Food Service Income Statement By Function• 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 April 30, 2025.

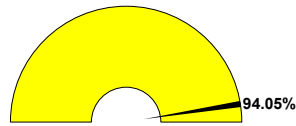
General Fund | Revenue Dashboard

For the Period Ending April 30, 2025

**Projected Year End Fund Balance
as % of Budgeted Revenues**

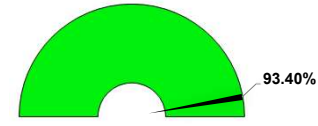


Actual YTD Revenues



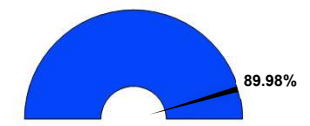
*Projected YTD Revenues
97.85%*

Actual YTD Local Sources



*Projected YTD Local Sources
100.74%*

Actual YTD State Sources



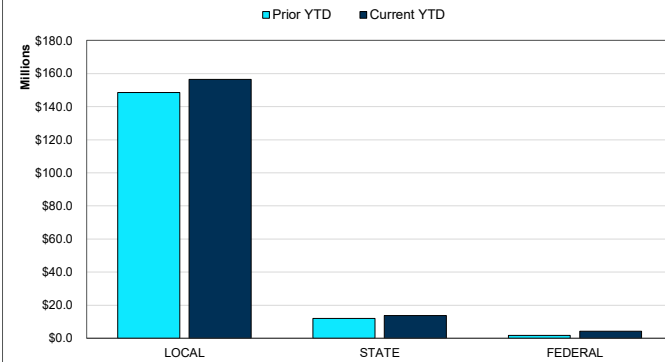
*Projected YTD State Sources
68.77%*

Top 10 Sources of Revenue Year-to-Date

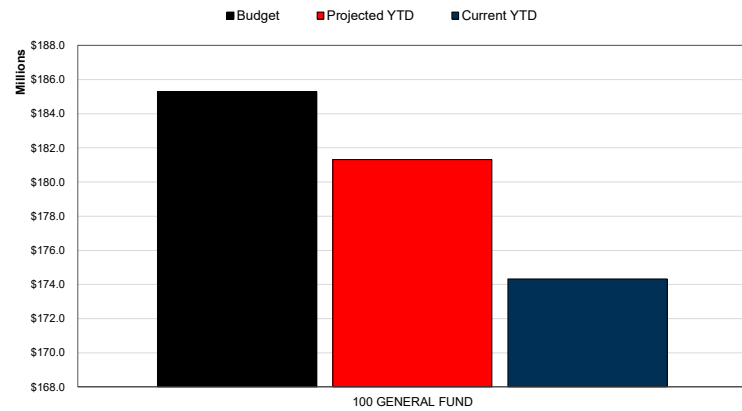
Taxes, Current Year Levy	\$147,886,560
Trs On-Behalf	\$6,434,847
Fsp Formula Foundation	\$4,713,110
Other Federal Revenues	\$3,530,342
Extracurricular Activities Other Than Athletics	\$2,649,064
Per Capita Apportionment	\$2,587,139
Earnings From Temporary Deposits And Investments	\$2,503,079
Other Revenues From Local Sources	\$1,497,522
Tuition And Fees From Local Sources	\$1,015,537
School Health And Related Services (Shars)	\$430,517

Percent of Total Revenues YTD **99.38%**

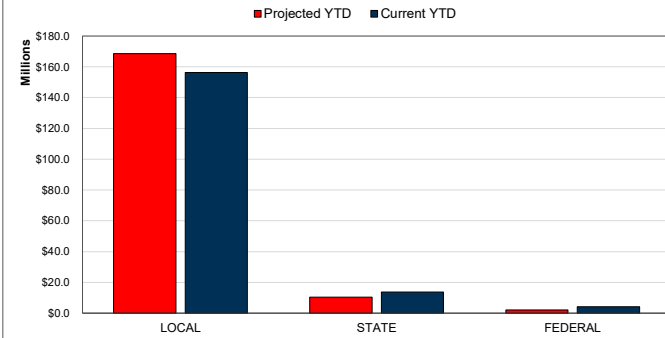
Revenue by Source



Revenue Comparison



Revenue by Source



GRAPEVINE-COLLEYVILLE ISD

YTD General Fund Revenue Overview

April 2025

Local Revenue

\$156,317,764

93.40% of Budget

State Revenue

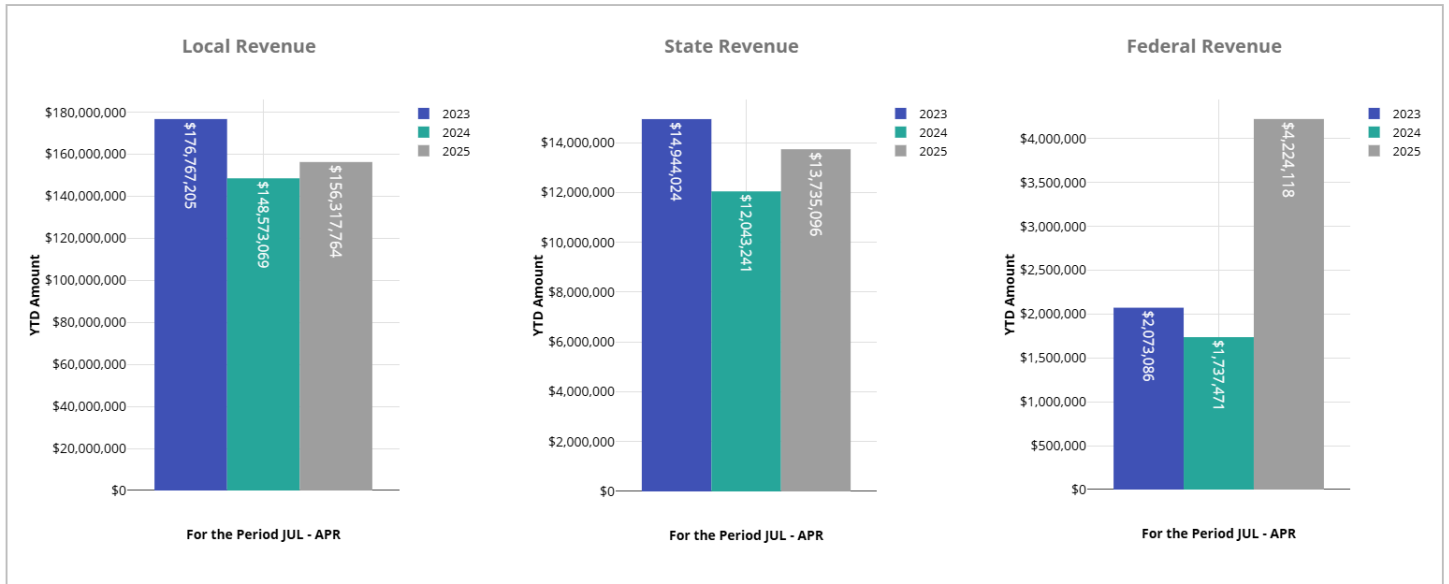
\$13,735,096

89.98% of Budget

Federal Revenue

\$4,224,118

158.54% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$138,381,392	\$147,886,560	\$152,949,362	96.69%
5712 TAXES, PRIOR YEAR	\$-418,224	\$-346,793	\$504,040	-68.80%
5742 EARNINGS ON INVESTMENT	\$3,265,531	\$2,503,079	\$3,500,000	71.52%
ALL OTHER LOCAL REVENUE	\$7,344,370	\$6,274,917	\$10,413,754	60.26%
TOTAL LOCAL REVENUE	\$148,573,069	\$156,317,764	\$167,367,156	93.40%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$2,990,990	\$2,587,139	\$5,033,299	51.40%
5812 FSP FORMULA FOUNDATION	\$2,522,288	\$4,713,110	\$2,553,244	184.59%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$6,529,963	\$6,434,847	\$7,678,327	83.81%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$12,043,241	\$13,735,096	\$15,264,870	89.98%
TOTAL FEDERAL REVENUE	\$1,737,471	\$4,224,118	\$2,664,346	158.54%
TOTAL REVENUE	\$162,353,781	\$174,276,977	\$185,296,372	94.05%
7000 OTHER FINANCING SOURCES	\$109,064	\$47,273	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$162,462,845	\$174,324,250	\$185,296,372	94.08%

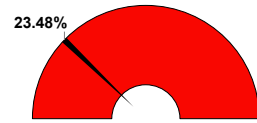
Revenue Insight:

General Fund revenues totaled \$2,112,616 in April 2025, which is -\$756,663 or -26.4% less than the amount received last year for this month. The year over year difference is driven by a decrease in 5700-5799 Local and Intermediate Sources of -\$975,318, an increase in 5800-5899 State Program Revenues of \$185,822, and an increase in 5900-5999 Federal Program Revenues of \$32,833.

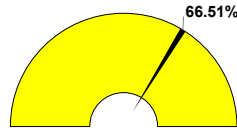
General Fund | Expenditure Dashboard

For the Period Ending April 30, 2025

**Projected Year End Fund Balance
as % of Budgeted Expenditures**

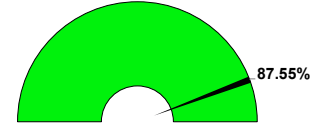


Actual YTD Expenditures



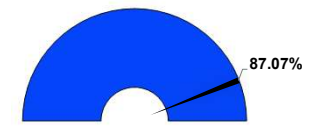
Projected YTD Expenditures
67.78%

Actual YTD Instruction



Projected YTD Instruction
87.60%

Actual YTD Payroll Costs



Projected YTD Payroll Costs
86.36%

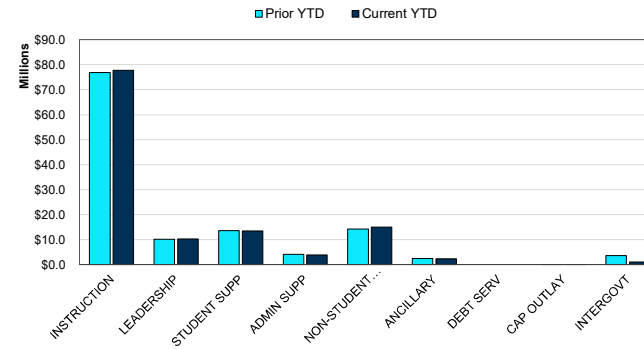
Top 10 Expenditures by Function Year-to-Date

Instruction	\$76,044,381
Plant Maint/Operations	\$13,302,923
School Leadership	\$7,323,129
Guidance/Counsel/Eval Svs	\$4,897,901
General Administration	\$3,780,173
Cocurr/Extracurr Activity	\$3,376,034
Student Transportation	\$3,299,007
Instructional Leadership	\$2,867,706
Community Svs	\$2,343,505
Health Svs	\$1,589,188

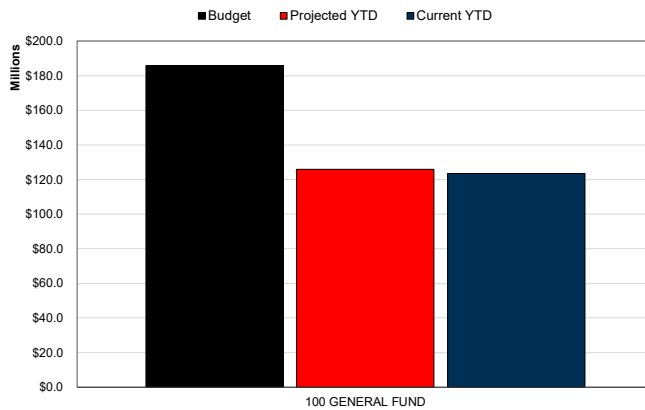
Percent of Total Expenditures YTD

96.17%

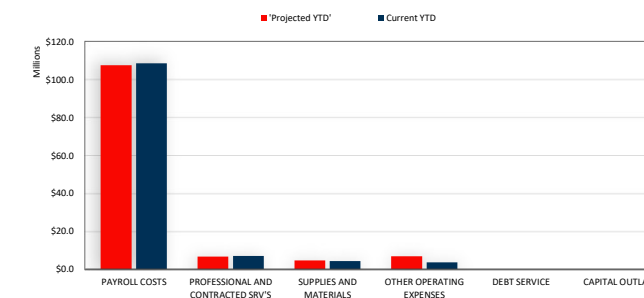
Expenditures by Function



Expenditure Comparison



Expenditures by Object



GRAPEVINE-COLLEYVILLE ISD

YTD General Fund Expense Overview

April 2025

Salaries and Benefits

\$108,764,210

87.07% of Budget

Purchased Services

\$6,981,556

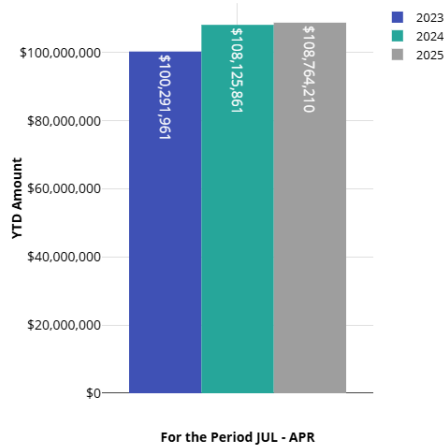
16.17% of Budget

Supplies & Equipment

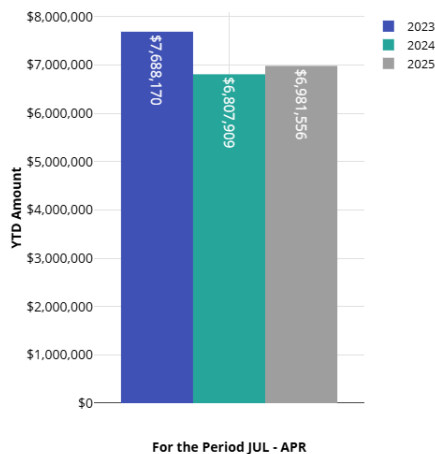
\$7,807,239

44.18% of Budget

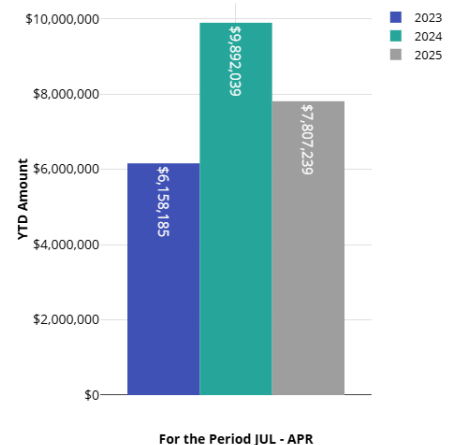
Salaries and Benefits



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	\$77,160,431	\$77,550,284	\$88,397,772	87.73%
6120-6129 SUPPORT PERSONNEL	\$15,576,103	\$15,962,065	\$19,507,600	81.82%
6130-6139 EMPLOYEE ALLOWANCES	\$85,008	\$78,786	\$104,110	75.68%
6140-6149 EMPLOYEE BENEFITS	\$15,304,319	\$15,173,075	\$16,902,757	89.77%
TOTAL SALARIES AND BENEFITS	\$108,125,861	\$108,764,210	\$124,912,239	87.07%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$6,807,909	\$6,981,556	\$8,354,508	83.57%
6224 RECAPTURE	\$0	\$0	\$34,825,656	0.00%
TOTAL PURCHASED SERVICES	\$6,807,909	\$6,981,556	\$43,180,164	16.17%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$4,058,458	\$4,263,858	\$5,635,609	75.66%
6400 OTHER OPERATING	\$5,833,581	\$3,535,014	\$0	29.39%
6500 DEBT SERVICE	\$0	\$0	\$0	0.00%
6600 CAPITAL OUTLAY	\$0	\$8,367	\$8,370	99.96%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$9,892,039	\$7,807,239	\$17,672,043	44.18%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$124,825,809	\$123,553,005	\$185,764,446	66.51%

Expense Insights:

General Fund expenses totaled \$9,146,442 in April 2025, which is -\$7,312,897 or -44.4% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 6200-6299 Professional and Contracted Services of -\$4,426,923, a decrease in 6400-6499 Other Operating Expenses of -\$2,555,556, and a decrease in 6100-6199 Payroll Costs of -\$196,729.

GRAPEVINE-COLLEYVILLE ISD

Income Statement - By Function

April 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	\$148,573,069	\$152,122,072	97.67%	\$156,317,764	\$167,367,156	93.40%
5800	State Program Revenues	\$12,043,241	\$20,585,359	58.50%	\$13,735,096	\$15,264,870	89.98%
5900	Federal Program Revenues	\$1,737,471	\$3,697,816	46.99%	\$4,224,118	\$2,664,346	158.54%
5020	Total Revenues	\$162,353,781	\$176,405,247	92.03%	\$174,276,977	\$185,296,372	94.05%
EXPENDITURES:							
Current:							
0011	Instruction	\$75,147,689	\$87,724,771	85.66%	\$76,044,381	\$86,861,717	87.55%
0012	Instructional Resources and Media Services	\$1,327,140	\$1,542,581	86.03%	\$1,343,832	\$1,524,061	88.17%
0013	Curriculum and Staff Development	\$288,125	\$482,832	59.67%	\$360,420	\$701,925	51.35%
0021	Instructional Leadership	\$3,030,385	\$3,681,668	82.31%	\$2,867,706	\$3,732,151	76.84%
0023	School Leadership	\$7,085,126	\$9,026,535	78.49%	\$7,323,129	\$8,683,328	84.34%
0031	Guidance, Counseling, & Evaluation Services	\$4,837,575	\$5,241,647	92.29%	\$4,897,901	\$5,874,652	83.37%
0032	Social Work Services	\$302,911	\$397,481	76.21%	\$151,347	\$167,612	90.30%
0033	Health Services	\$1,658,868	\$1,915,171	86.62%	\$1,589,188	\$1,829,315	86.87%
0034	Student Transportation	\$3,251,181	\$3,964,678	82.00%	\$3,299,007	\$3,982,131	82.85%
0035	Food Service	\$111,686	\$1	11,168,600.00%	\$98,701	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$3,415,632	\$3,984,225	85.73%	\$3,376,034	\$3,965,474	85.14%
0041	General Administration	\$4,109,693	\$4,771,923	86.12%	\$3,780,173	\$4,278,602	88.35%
0051	Facilities Maintenance and Operations	\$12,683,198	\$15,801,544	80.27%	\$13,302,923	\$16,233,031	81.95%
0052	Security and Monitoring Services	\$376,628	\$1,384,458	27.20%	\$433,241	\$531,211	81.56%
0053	Data Processing Services	\$1,092,391	\$1,329,585	82.16%	\$1,320,736	\$1,715,433	76.99%
0061	Community Services	\$2,455,054	\$3,166,050	77.54%	\$2,343,505	\$2,968,994	78.93%
0071	Principal on Long-term Debt	\$0	\$596,411	0.00%	\$0	\$0	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	\$37,164	\$48,221	77.07%	\$37,041	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$0	\$29,706,703	0.00%	\$0	\$34,825,656	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	\$2,665,832	\$5,751,169	46.35%	\$0	\$6,929,410	0.00%
0099	Other Intergovernmental Charges	\$949,531	\$951,915	99.75%	\$983,741	\$959,744	102.50%
6030	Total Expenditures	\$124,825,809	\$181,469,569	68.79%	\$123,553,005	\$185,764,446	66.51%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$37,527,972	-\$5,064,322		\$50,723,972	-\$468,074	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$109,064	\$2,311,003	4.72%	\$47,273	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$109,064	\$2,311,003		\$47,273	\$0	
1200	Net Change in Fund Balances	\$37,637,036	-\$2,753,319		\$50,771,245	-\$468,074	
0100	Fund Balances- Beginning	\$39,944,530	\$39,944,530		\$38,519,167	\$38,519,167	
3000	Fund Balances - Ending	\$77,581,566	\$37,191,211		\$89,290,412	\$38,051,093	

Expense Insights:

General Fund expenses totaled \$9,146,442 in April 2025, which is -\$7,312,897 or -44.4% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 91 Cont Inst Svs Btw Pub Sch of -\$4,634,843, a decrease in 97 Payments to Tax Increment Fund of -\$2,665,832, and an increase in 51 Plant Maint/Operations of \$190,447.

GRAPEVINE-COLLEYVILLE ISD

Food Service Income Statement - By Function

April 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	\$3,789,934	\$3,687,898	102.77%	\$3,449,779	\$4,853,240	71.08%
5800	State Program Revenues	\$17,731	\$165,423	10.72%	\$152,107	\$77,573	196.08%
5900	Federal Program Revenues	\$2,015,205	\$2,377,050	84.78%	\$1,519,109	\$2,550,579	59.56%
5020	Total Revenues	\$5,822,870	\$6,230,371	93.46%	\$5,120,995	\$7,481,392	68.45%
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	\$5,314,428	\$6,626,832	80.20%	\$4,989,368	\$7,360,517	67.79%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$15,192	\$19,761	76.88%	\$18,860	\$21,631	87.19%
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	\$5,329,620	\$6,646,593	80.19%	\$5,008,228	\$7,382,148	67.84%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$493,250	-\$416,222		\$112,767	\$99,244	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$21,489	\$22,072	97.36%	\$2,898	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$21,489	\$22,072		\$2,898	\$0	
1200	Net Change in Fund Balances	\$514,739	-\$394,150		\$115,665	\$99,244	
0100	Fund Balances- Beginning	\$0	\$0		\$0	\$0	
3000	Fund Balances - Ending	\$514,739	-\$394,150		\$115,665	\$99,244	

Expense Insights:

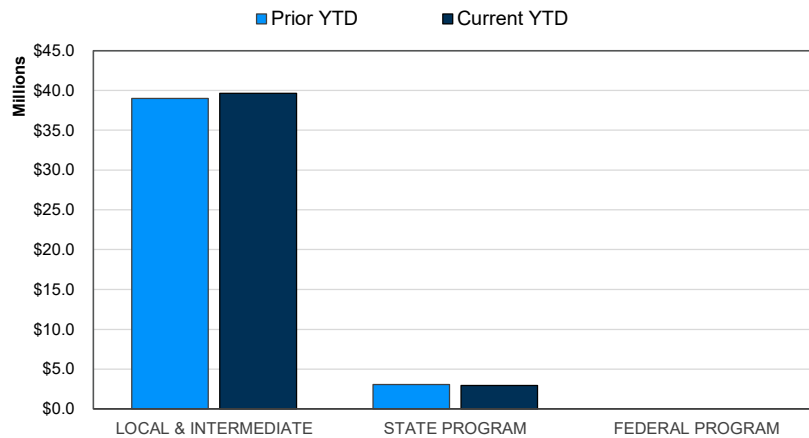
Food Service Fund expenses totaled \$576,976 in April 2025, which is -\$27,269 or -4.5% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 35 Food Svs of -\$27,380, an increase in 51 Plant Maint/Operations of \$111, and an increase in 00 Generic of \$0.

Debt Service Fund | Financial Summary

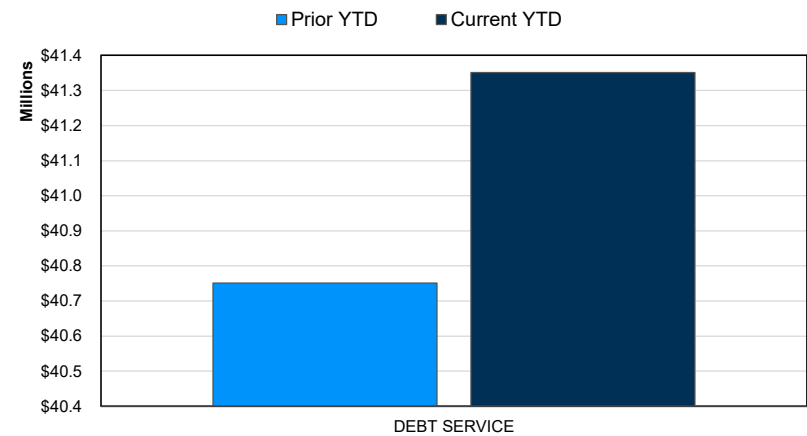
For the Period Ending April 30, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$38,991,212	\$43,170,370	90.32%	\$39,643,701	\$38,329,254	103.43%
State Program	3,064,757	3,104,055	98.73%	2,935,873	3,035,956	96.70%
Federal Program	0	0		0	0	
TOTAL REVENUE	\$42,055,969	\$46,274,425	90.88%	\$42,579,574	\$41,365,210	102.94%
EXPENDITURES						
Debt Service	\$40,751,691	\$40,751,691	100.00%	\$41,350,680	\$41,365,210	99.96%
TOTAL EXPENDITURES	\$40,751,691	\$40,751,691	100.00%	\$41,350,680	\$41,365,210	99.96%
SURPLUS / (DEFICIT)	\$1,304,278	\$5,522,734		\$1,228,894	\$0	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$0	\$0	
Other Financing Uses	0	0		0	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$0	\$0	
NET CHANGE IN FUND BALANCE	\$1,304,278	\$5,522,734		\$1,228,894	\$0	
ENDING FUND BALANCE	\$63,043,999	\$67,262,455		\$68,491,348	\$67,262,455	

Revenues by Source



Expenditures by Function



Federal Funds | Financial Summary

For the Period Ending April 30, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
EXPENDITURES						
204 ESEA TITLE IV DRUG FREE	\$0	\$0		\$0	\$0	
211 ESEA, Title I, Part A	\$985,907	\$1,267,848	77.76%	\$949,432	\$1,062,063	89.40%
224 IDEA - Part B, Formula	\$1,771,356	\$2,901,508	61.05%	\$1,643,563	\$2,670,428	61.55%
225 IDEA - Part B, Preschool	\$28,230	\$31,682	89.10%	\$27,407	\$30,526	89.78%
226 IDEA - Part B, Discretionary	\$0	\$0		\$0	\$0	
244 CTE	\$70,518	\$100,859	69.92%	\$74,356	\$206,993	35.92%
255 ESEA, Title II, Part A	\$229,775	\$278,845	82.40%	\$292,075	\$552,330	52.88%
262 TITLE II, PART D	\$0	\$0		\$0	\$0	
263 Title III, Part A	\$137,788	\$162,045	85.03%	\$146,962	\$206,091	71.31%
266 ESSER I - CARES	\$0	\$0		\$0	\$0	
269 ESEA, Title V, Part B, Subpart 1 - Small, Rural School	\$0	\$0		\$0	\$0	
272 Medicaid Administrative Claiming Program	\$0	\$34,129	0.00%	\$0	\$0	
276 Title I School Improvement Program	\$0	\$0		\$0	\$0	
277 COVID Relief - CARES	\$0	\$0		\$0	\$0	
279 TCLAS- ESSER III	\$25,951	\$27,836	93.23%	\$5,315	\$0	
280 ARP Homeless II	\$24,598	\$24,598	100.00%	\$0	\$0	
281 ESSER II - CRRSA	\$0	\$0		\$0	\$0	
282 ESSER III - ARP	\$858,503	\$1,030,479	83.31%	\$24,092	\$245,046	9.83%
283 IDEA B FORMULA-ARRA-LEA	\$0	\$0		\$0	\$0	
284 IDEA B PRESCHOOL-ARRA-LEA	\$17,763	\$17,763	100.00%	\$0	\$0	
285 Title I PART A-ARRA-STIMULUS	\$0	\$0		\$0	\$0	
287 Child Care Relief Funding	\$24,228	\$0		\$1,463	\$0	
288 Reading Recovery Scale Up Proj	\$0	\$7,347	0.00%	\$0	\$0	
289 Federally Funded Special Revenue Funds	\$22,785	\$59,742	38.14%	\$57,664	\$165,911	34.76%
TOTAL EXPENDITURES	\$4,197,402	\$5,944,681	70.61%	\$3,222,328	\$5,139,388	62.70%