

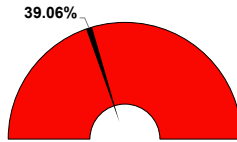
Board Information Item

	<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>08/25/2025</div>
Subject:	Approve Financial Reports – July 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 July 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 July 31, 2025, include: <ul style="list-style-type: none">• Revenue Dashboard• General Fund Revenue Overview• Expenditure Dashboard• General Fund Expense 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 July 31, 2025.

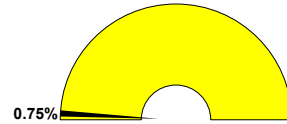
General Fund | Revenue Dashboard

For the Period Ending July 31, 2025

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

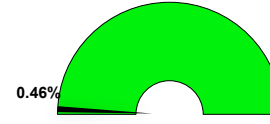


Actual YTD Revenues



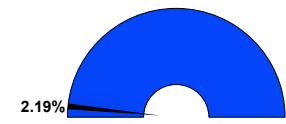
Projected YTD Revenues
0.46%

Actual YTD Local Sources



Projected YTD Local Sources
0.23%

Actual YTD State Sources



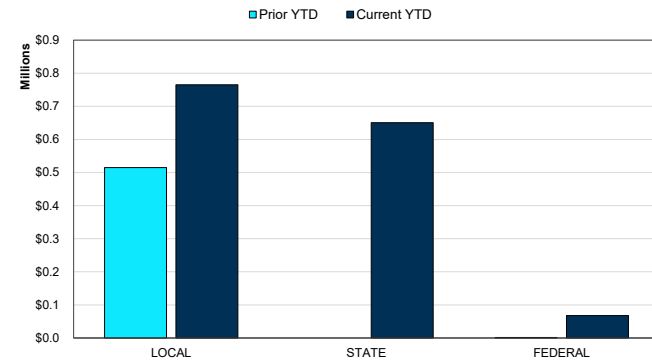
Projected YTD State Sources
1.81%

Top 10 Sources of Revenue Year-to-Date

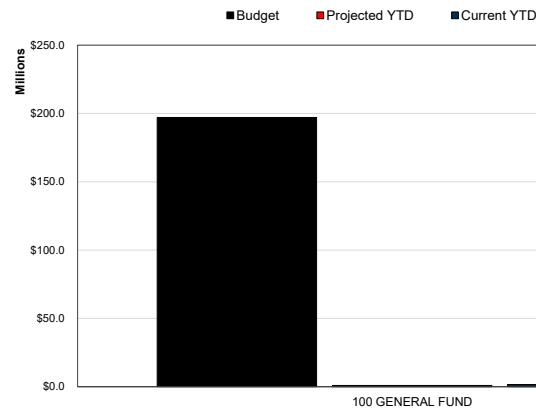
Trs On-Behalf	\$650,481
Earnings From Temporary Deposits And Investments	\$288,051
Tuition And Fees From Local Sources	\$202,559
Extracurricular Activities Other Than Athletics	\$195,535
Other Revenues From Local Sources	\$63,215
Federal Revenues Distributed Directly From The Federal Government	\$45,713
Federal Revenues Distributed By The Texas Education Agency	\$21,276
Athletic Activities	\$9,703
Sale Of Real And Personal Property	\$9,280
Rent	\$5,996

Percent of Total Revenues YTD **99.94%**

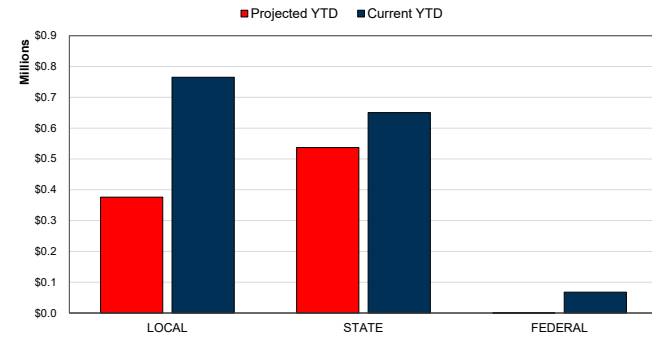
Revenue by Source



Revenue Comparison



Revenue by Source



GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Revenue Overview
July 2025

Local Revenue

\$765,058

0.46% of Budget

State Revenue

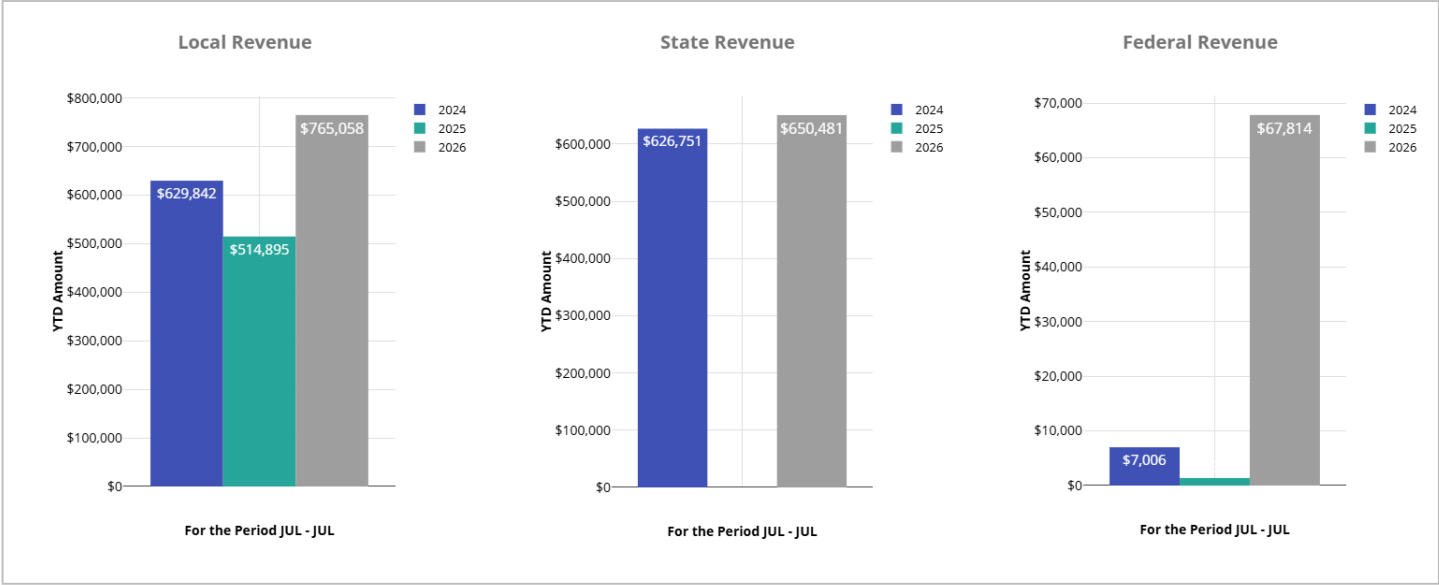
\$650,481

2.19% of Budget

Federal Revenue

\$67,814

3.31% of Budget

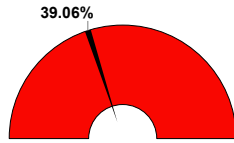


	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$0	\$0	\$150,256,440	0.00%
5712 TAXES, PRIOR YEAR	\$0	\$0	\$550,000	0.00%
5742 EARNINGS ON INVESTMENT	\$346,517	\$288,051	\$2,700,000	10.67%
ALL OTHER LOCAL REVENUE	\$168,379	\$477,007	\$11,873,878	4.02%
TOTAL LOCAL REVENUE	\$514,895	\$765,058	\$165,380,318	0.46%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$0	\$0	\$5,046,069	0.00%
5812 FSP FORMULA FOUNDATION	\$0	\$0	\$16,009,286	0.00%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$1,616	0.00%
5831 TRS ON-BEHALF	\$0	\$650,481	\$8,630,029	7.54%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$0	\$650,481	\$29,687,000	2.19%
TOTAL FEDERAL REVENUE	\$1,378	\$67,814	\$2,048,493	3.31%
TOTAL REVENUE	\$516,273	\$1,483,354	\$197,115,811	0.75%
7000 OTHER FINANCING SOURCES	\$0	\$9,280	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$516,273	\$1,492,633	\$197,115,811	0.76%

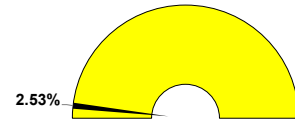
General Fund | Expenditure Dashboard

For the Period Ending July 31, 2025

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

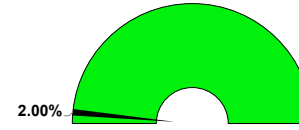


Actual YTD Expenditures



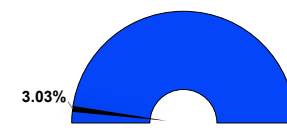
Projected YTD Expenditures
2.95%

Actual YTD Instruction



Projected YTD Instruction
3.09%

Actual YTD Payroll Costs



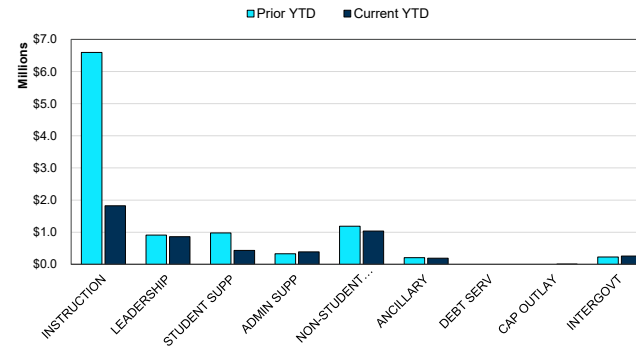
Projected YTD Payroll Costs
3.85%

Top 10 Expenditures by Function Year-to-Date

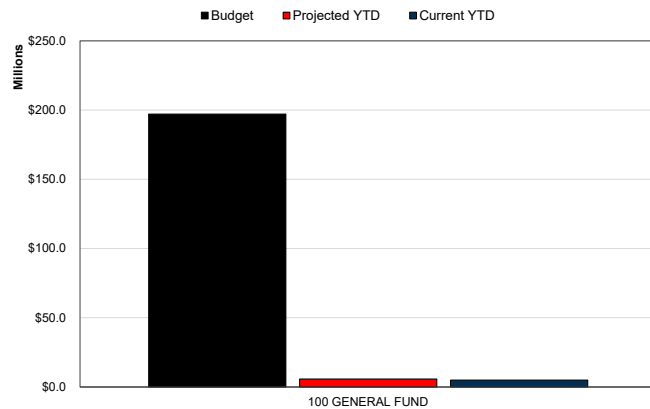
Instruction	\$1,758,190
School Leadership	\$578,734
Plant Maint/Operations	\$549,246
Data Processing Svs	\$403,311
General Administration	\$387,583
Instructional Leadership	\$281,987
Other Intergovernmental Charge	\$259,657
Guidance/Counsel/Eval Svs	\$197,476
Community Svs	\$190,554
Student Transportation	\$113,918

Percent of Total Expenditures YTD **94.48%**

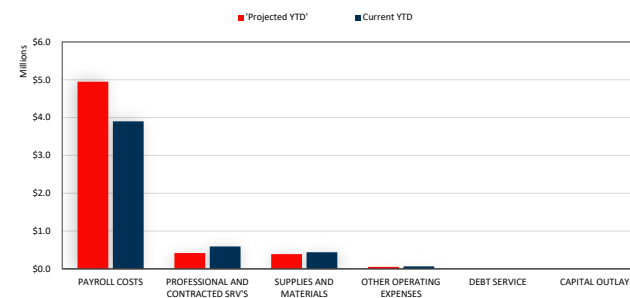
Expenditures by Function



Expenditure Comparison



Expenditures by Object



GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Expense Overview
July 2025

Salaries and Benefits

\$3,900,274

3.03% of Budget

Purchased Services

\$592,664

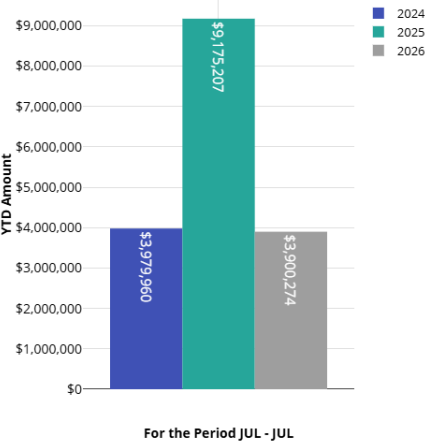
1.38% of Budget

Supplies & Equipment

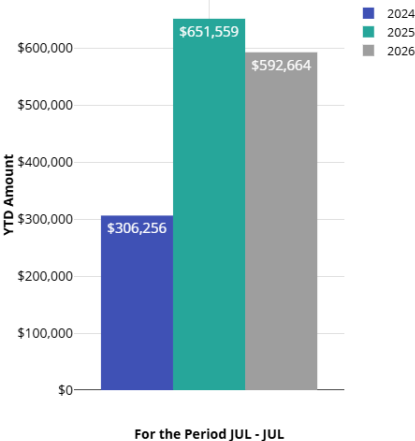
\$503,757

1.97% of Budget

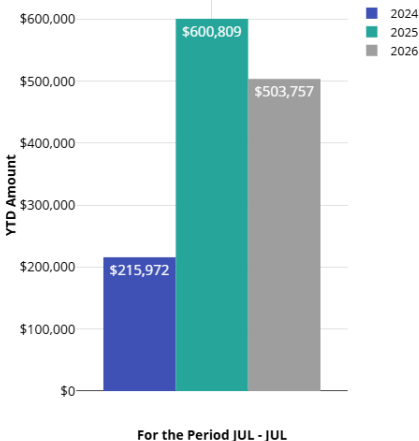
Salaries and Benefits



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	\$7,331,886	\$1,765,310	\$89,168,025	1.98%
6120-6129 SUPPORT PERSONNEL	\$1,300,113	\$757,851	\$19,657,017	3.86%
6130-6139 EMPLOYEE ALLOWANCES	\$7,624	\$7,365	\$101,190	7.28%
6140-6149 EMPLOYEE BENEFITS	\$535,584	\$1,369,747	\$19,638,101	6.97%
TOTAL SALARIES AND BENEFITS	\$9,175,207	\$3,900,274	\$128,564,333	3.03%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$651,559	\$592,664	\$11,795,211	5.02%
6224 RECAPTURE	\$0	\$0	\$31,136,749	0.00%
TOTAL PURCHASED SERVICES	\$651,559	\$592,664	\$42,931,960	1.38%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$502,130	\$439,378	\$5,138,630	8.55%
6400 OTHER OPERATING	\$98,680	\$64,380	\$0	0.32%
6500 DEBT SERVICE	\$0	\$0	\$596,411	0.00%
6600 CAPITAL OUTLAY	\$0	\$0	\$0	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$600,809	\$503,757	\$25,619,518	1.97%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$10,427,575	\$4,996,695	\$197,115,811	2.53%

GRAPEVINE-COLLEYVILLE ISD
Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund (unaudited)
July 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Tax Revenue	\$0	\$150,151,502	0.00%	\$0	\$151,556,440	0.00%
Other Local Sources	514,895	13,241,335	3.89%	765,058	13,823,878	5.53%
State Program	0	13,806,139	0.00%	650,481	29,687,000	2.19%
Federal Program	1,378	4,298,959	0.03%	67,814	2,048,493	3.31%
TOTAL REVENUE	\$516,273	\$181,497,935	0.28%	\$1,483,353	\$197,115,811	0.75%
EXPENDITURES FUNCTIONS						
Instruction	\$6,403,000	\$85,599,338	7.48%	\$1,758,190	\$87,885,963	2.00%
Instructional Media	100,947	1,517,605	6.65%	15,241	1,551,049	0.98%
Curriculum & Personnel Development	92,562	474,764	19.50%	49,488	552,871	8.95%
Instructional Leadership	271,863	3,405,354	7.98%	281,987	3,535,500	7.98%
School Leadership	636,811	8,683,113	7.33%	578,734	9,096,440	6.36%
Guidance & Counseling	463,621	5,657,266	8.20%	197,476	6,447,875	3.06%
Social Work Services	25,559	169,396	15.09%	7,906	169,191	4.67%
Health Services	147,834	1,787,205	8.27%	30,258	1,809,715	1.67%
Pupil Transportation	92,200	3,211,077	2.87%	113,918	4,101,900	2.78%
Food Services	0	114,032	0.00%	8,935	0	
Extracurricular Activities	247,006	3,888,455	6.35%	76,429	4,256,007	1.80%
General Administration	327,300	4,475,399	7.31%	387,583	4,546,735	8.52%
Plant Maintenance & Operations	670,343	15,644,164	4.28%	549,246	17,223,794	3.19%
Security & Monitoring Services	96,298	3,186,567	3.02%	83,615	3,237,432	2.58%
Data Processing Services	419,561	1,490,104	28.16%	403,311	1,725,710	23.37%
Community Service	205,571	2,760,679	7.45%	190,554	2,625,124	7.26%
Debt Service	0	0		0	596,411	0.00%
Facilities Acq. & Construction	0	45,248	0.00%	4,167	0	
Contracted Institutional Services	0	32,167,905	0.00%	0	31,136,749	0.00%
Payments to Fiscal Agent	0	0		0	0	
Payments to JJAEP Programs	0	0		0	0	
Payments to Charter Schools	0	0		0	0	
Payments to Tax Increment Fund	0	6,876,711	0.00%	0	15,536,759	0.00%
Other Intergovernmental Charges	227,101	987,277	23.00%	259,657	1,080,586	24.03%
TOTAL EXPENDITURES	\$10,427,577	\$182,141,657	5.72%	\$4,996,695	\$197,115,811	2.53%
SURPLUS / (DEFICIT)	(\$9,911,304)	(\$643,722)		(\$3,513,342)	\$0	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$56,552		\$9,280	\$0	
Other Financing Uses	0	0		0	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$56,552		\$9,280	\$0	
NET CHANGE IN FUND BALANCE	(\$9,911,304)	(\$587,170)		(\$3,504,062)	\$0	
ENDING FUND BALANCE	\$33,938,612	\$43,262,743		\$68,882,605	\$75,601,917	

GRAPEVINE-COLLEYVILLE ISD

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

Includes Nutrition Service Fund 240 and Nutrition Enterprise Fund 701

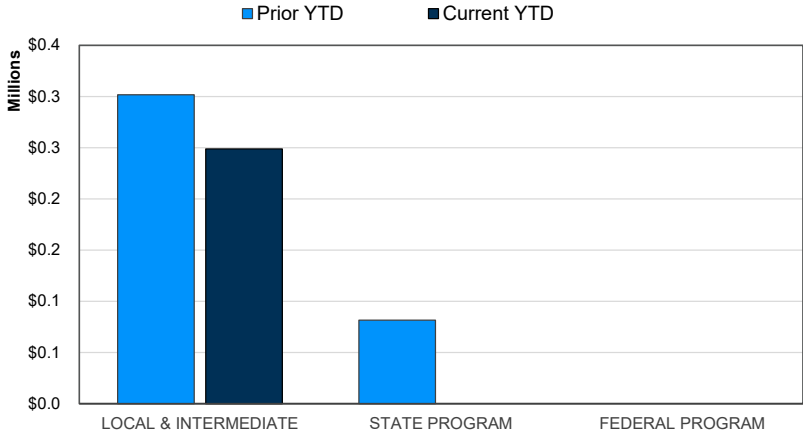
Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
REVENUES:							
5700	Local and Intermediate Sources	\$7,592	\$3,719,426	0.20%	\$17,232	\$6,078,393	0.28%
5800	State Program Revenues	\$0	\$152,107	0.00%	\$0	\$73,400	0.00%
5900	Federal Program Revenues	\$1,010	\$1,667,039	0.06%	\$-11,106	\$2,205,505	-0.50%
5020	Total Revenues	\$8,602	\$5,538,572	0.16%	\$6,125	\$8,357,298	0.07%
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	\$105,144	\$5,527,874	1.90%	\$66,996	\$8,927,727	0.75%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$1,494	\$22,399	6.67%	\$1,121	\$1,400	80.04%
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	\$106,638	\$5,550,273	1.92%	\$68,117	\$8,929,127	0.76%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$98,036	-\$11,701		-\$61,992	-\$571,829	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$0	\$2,898	0.00%	\$0	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$0	\$2,898		\$0	\$0	
1200	Net Change in Fund Balances	-\$98,036	-\$8,803		-\$61,992	-\$571,829	
0100	Fund Balances- Beginning	\$1,006,675	\$1,006,675		\$997,871	\$997,871	
3000	Fund Balances - Ending	\$908,639	\$997,872		\$935,879	\$426,042	

Debt Service Fund | Financial Summary

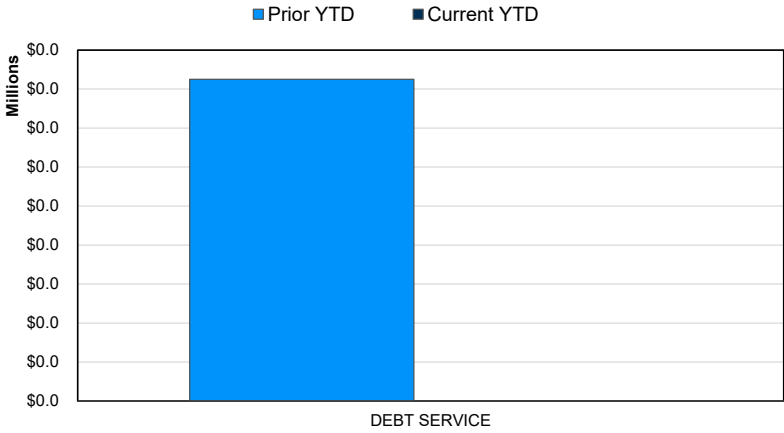
For the Period Ending July 31, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$301,685	\$43,580,026	0.69%	\$248,901	\$43,227,089	0.58%
State Program	81,679	2,935,873	2.78%	0	2,741,841	0.00%
Federal Program	0	0		0	0	
TOTAL REVENUE	\$383,364	\$46,515,899	0.82%	\$248,901	\$45,968,930	0.54%
EXPENDITURES						
Debt Service	\$1,650	\$41,350,680	0.00%	\$0	\$43,827,763	0.00%
TOTAL EXPENDITURES	\$1,650	\$41,350,680	0.00%	\$0	\$43,827,763	0.00%
SURPLUS / (DEFICIT)						
	\$381,714	\$5,165,219		\$248,901	\$2,141,167	
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						
	\$381,714	\$5,165,219		\$248,901	\$2,141,167	
ENDING FUND BALANCE						
	\$67,644,169	\$72,427,673		\$72,676,574	\$74,568,840	

Revenues by Source



Expenditures by Function



Federal Funds | Financial Summary

For the Period Ending July 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	\$135,161	\$1,081,961	12.49%	\$17,068	\$798,504	2.14%
224 IDEA - Part B, Formula	\$145,454	\$1,840,087	7.90%	\$25,020	\$1,447,471	1.73%
225 IDEA - Part B, Preschool	\$2,295	\$30,739	7.47%	\$528	\$31,011	1.70%
244 CTE	\$9,687	\$87,539	11.07%	\$9,180	\$93,006	9.87%
255 ESEA, Title II, Part A	\$10,935	\$347,062	3.15%	\$23,484	\$325,769	7.21%
263 Title III, Part A	\$8,323	\$168,126	4.95%	\$5,082	\$174,497	2.91%
279 TCLAS- ESSER III	\$0	\$5,315	0.00%	\$0	\$0	
289 Federally Funded Special Revenue Funds	\$0	\$80,088	0.00%	\$1,605	\$28,778	5.58%
TOTAL EXPENDITURES	\$311,855	\$3,640,917	8.57%	\$109,489	\$2,980,536	3.67%