Grapevine-Colleyville Independent School District

Board Information Item

Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent
☐	☐	☐	☒
			10/27/2025

Subject: Approve Financial Reports – September 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 September 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 September 30, 2025, include:

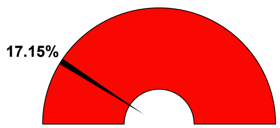
- Revenue Dashboard
- General Fund Revenue Overview
- Expenditure Dashboard
- General Fund Expense Overview
- General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances
- Food Service Statement of Revenues, Expenditures, and Changes in Fund Balances
- Debt Service Financial Summary
- Federal Funds Financial Summary

Recommendation: The recommendation is for the Board of Trustees to approve the financial reports for the month ending on September 30, 2025.

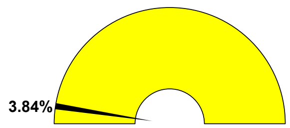
General Fund | Revenue Dashboard

For the Period Ending September 30, 2025

Projected Year End Fund Balance as % of Budgeted Revenues

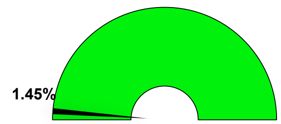


Actual YTD Revenues



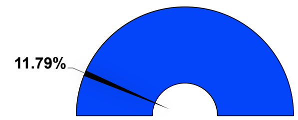
Projected YTD Revenues
8.22%

Actual YTD Local Sources



Projected YTD Local Sources
1.74%

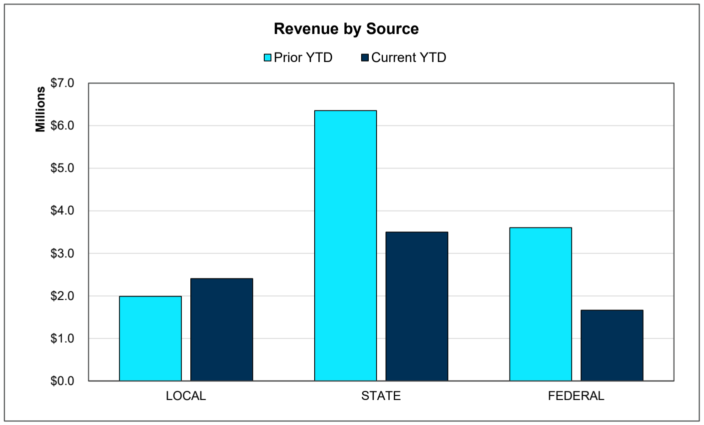
Actual YTD State Sources

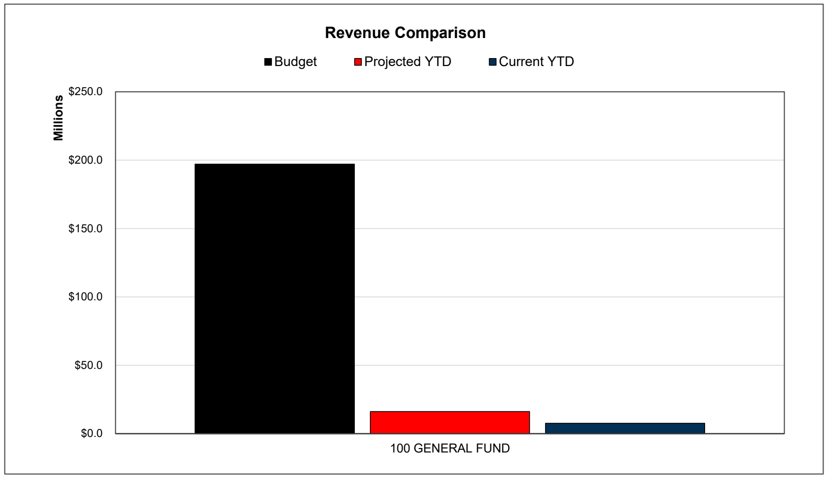


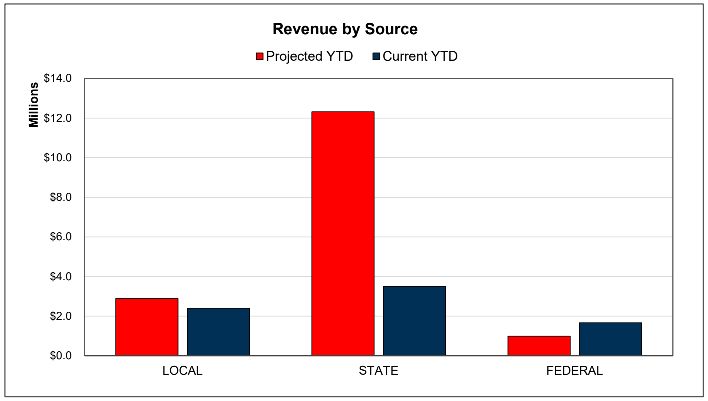
Projected YTD State Sources
41.50%

Top 10 Sources of Revenue Year-to-Date

Trs On-Behalf	$1,933,341
Other Federal Revenues	$1,552,541
Fsp Formula Foundation	$1,031,833
Extracurricular Activities Other Than Athletics	$619,025
Earnings From Temporary Deposits And Investments	$574,211
Per Capita Apportionment	$534,212
Tuition And Fees From Local Sources	$426,824
Taxes, Prior Years	$342,865
Other Revenues From Local Sources	$178,125
Athletic Activities	$110,530
Percent of Total Revenues YTD	**96.20%**

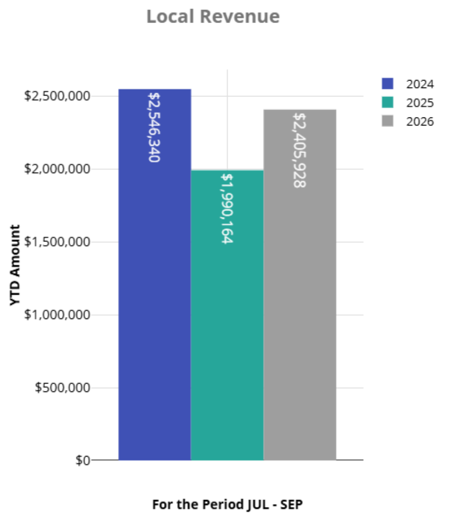


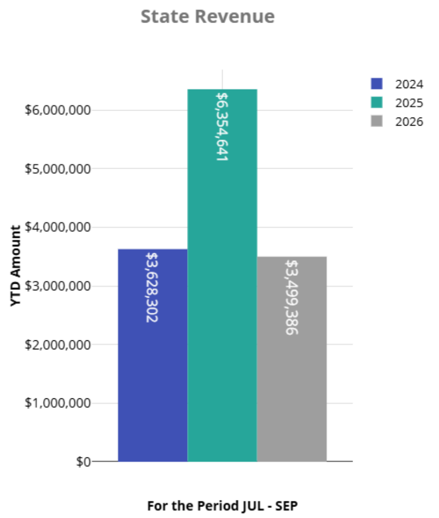




GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Revenue Overview
September 2025

Local Revenue	State Revenue	Federal Revenue
$2,405,928	**$3,499,386**	**$1,664,420**
1.45% of Budget	11.79% of Budget	81.25% of Budget



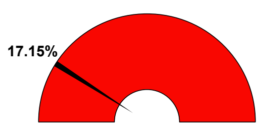


	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	$43,551	$-720	$150,256,440	0.00%
5712 TAXES, PRIOR YEAR	$24,335	$342,865	$550,000	62.34%
5742 EARNINGS ON INVESTMENT	$598,507	$574,211	$2,700,000	21.27%
ALL OTHER LOCAL REVENUE	$1,323,770	$1,489,573	$11,873,878	12.54%
TOTAL LOCAL REVENUE	$1,990,164	$2,405,928	$165,380,318	1.45%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	$-315,586	$534,212	$5,046,069	10.59%
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	$1,958,399	$1,933,341	$8,630,029	22.40%
ALL OTHER STATE REVENUE	$0	$0	$0	0.00%
TOTAL STATE REVENUE	$6,354,641	$3,499,386	$29,687,000	11.79%
TOTAL FEDERAL REVENUE	$3,602,584	$1,664,420	$2,048,493	81.25%
TOTAL REVENUE	$11,947,388	$7,569,733	$197,115,811	3.84%
7000 OTHER FINANCING SOURCES	$35,559	$22,459	$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	$11,982,947	$7,592,192	$197,115,811	3.85%

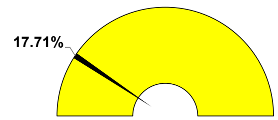
General Fund | Expenditure Dashboard

For the Period Ending September 30, 2025

Projected Year End Fund Balance as % of Budgeted Expenditures

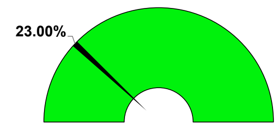


Actual YTD Expenditures



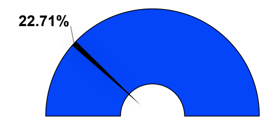
Projected YTD Expenditures
17.28%

Actual YTD Instruction



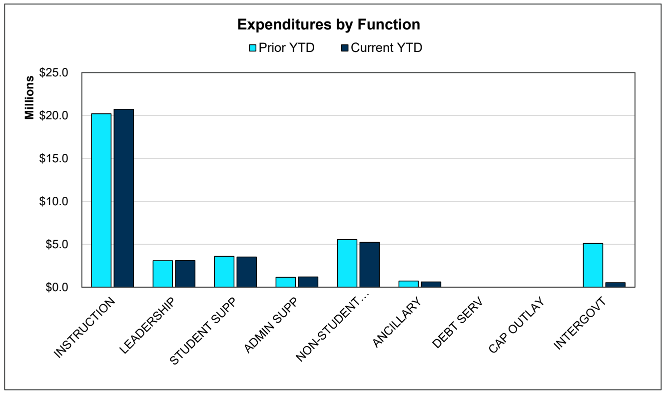
Projected YTD Instruction
20.63%

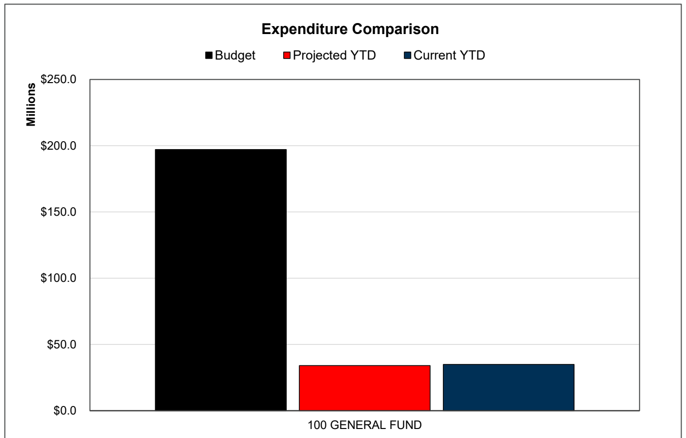
Actual YTD Payroll Costs

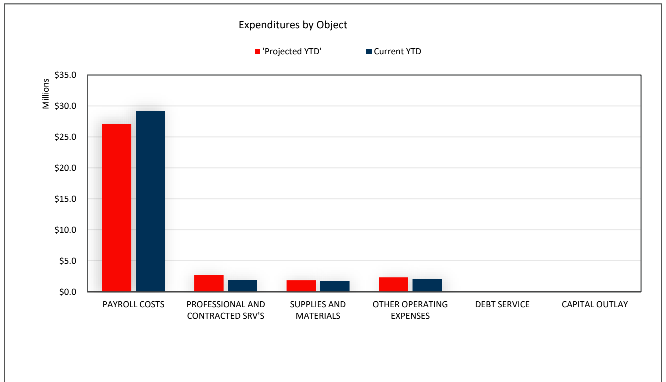


Projected YTD Payroll Costs
21.09%

Top 10 Expenditures by Function Year-to-Date	
Instruction	$20,211,703
Plant Maint/Operations	$4,366,745
School Leadership	$2,274,172
Guidance/Counsel/Eval Svs	$1,474,741
General Administration	$1,201,670
Instructional Leadership	$830,830
Cocurr/Extracurr Activity	$824,742
Student Transportation	$692,977
Data Processing Svs	$685,838
Community Svs	$612,103
Percent of Total Expenditures YTD	**95.03%**

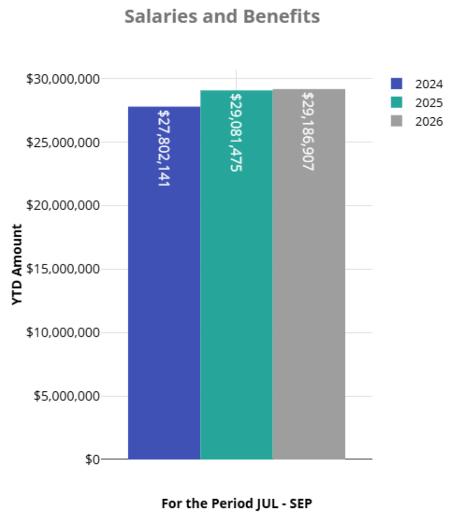


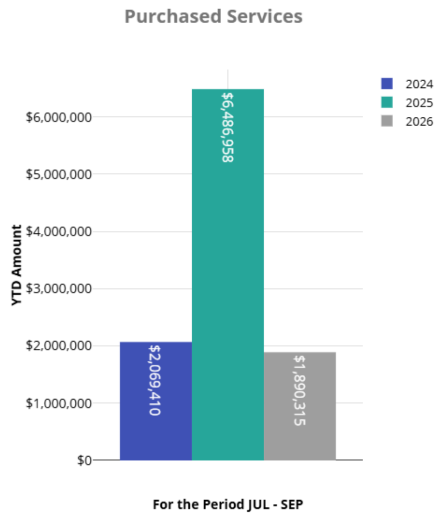


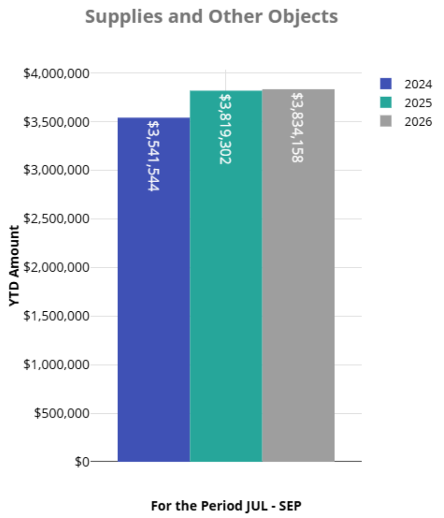


GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Expense Overview
September 2025

Salaries and Benefits	Purchased Services	Supplies & Equipment
$29,186,907	**$1,890,315**	**$3,834,158**
22.71% of Budget	4.40% of Budget	14.96% of Budget







	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	$20,204,864	$20,351,755	$89,225,860	22.81%
6120-6129 SUPPORT PERSONNEL	$4,371,976	$3,827,909	$19,551,304	19.58%
6130-6139 EMPLOYEE ALLOWANCES	$22,835	$25,838	$101,190	25.53%
6140-6149 EMPLOYEE BENEFITS	$4,481,800	$4,981,405	$19,638,101	25.37%
TOTAL SALARIES AND BENEFITS	$29,081,475	$29,186,907	$128,516,455	22.71%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	$1,852,115	$1,890,315	$11,833,451	15.97%
6224 RECAPTURE	$4,634,843	$0	$31,136,749	0.00%
TOTAL PURCHASED SERVICES	$6,486,958	$1,890,315	$42,970,200	4.40%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	$1,723,711	$1,767,984	$5,128,879	34.47%
6400 OTHER OPERATING	$2,095,592	$2,066,174	$0	10.38%
6500 DEBT SERVICE	$0	$0	$596,411	0.00%
6600 CAPITAL OUTLAY	$0	$0	$0	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	$3,819,302	$3,834,158	$25,629,156	14.96%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	$0	$0	$0	0.00%
TOTAL TRANSFERS	$0	$0	$0	0.00%
TOTAL EXPENSES	$39,387,735	$34,911,380	$197,115,811	17.71%

GRAPEVINE-COLLEYVILLE ISD
Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund
September 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	$1,990,164	$163,401,712	1.22%	$2,405,928	$165,380,318	1.45%
5800	State Program Revenues	$6,354,641	$23,893,709	26.60%	$3,499,386	$29,687,000	11.79%
5900	Federal Program Revenues	$3,602,584	$4,345,615	82.90%	$1,664,420	$2,048,493	81.25%
5020	Total Revenues	$11,947,388	$191,641,036	6.23%	$7,569,733	$197,115,811	3.84%
	EXPENDITURES:						
	Current:						
0011	Instruction	$19,728,355	$87,991,676	22.42%	$20,211,703	$87,880,830	23.00%
0012	Instructional Resources and Media Services	$332,467	$1,537,441	21.62%	$417,558	$1,550,731	26.93%
0013	Curriculum and Staff Development	$136,461	$505,766	26.98%	$89,444	$552,664	16.18%
0021	Instructional Leadership	$921,634	$3,455,277	26.67%	$830,830	$3,535,500	23.50%
0023	School Leadership	$2,159,188	$8,887,918	24.29%	$2,274,172	$9,106,173	24.97%
0031	Guidance, Counseling, & Evaluation Services	$1,458,741	$5,936,726	24.57%	$1,474,741	$6,449,907	22.86%
0032	Social Work Services	$47,948	$171,093	28.02%	$46,492	$169,191	27.48%
0033	Health Services	$440,595	$1,826,945	24.12%	$439,933	$1,809,715	24.31%
0034	Student Transportation	$783,234	$3,496,290	22.40%	$692,977	$4,107,734	16.87%
0035	Food Service	$31,181	$0	0.00%	$33,903	$0	0.00%
0036	Cocurricular/Extracurricular Activities	$837,948	$3,910,452	21.43%	$824,742	$4,256,099	19.38%
0041	General Administration	$1,145,292	$4,600,494	24.89%	$1,201,670	$4,567,075	26.31%
0051	Facilities Maintenance and Operations	$4,752,359	$15,889,488	29.91%	$4,366,745	$17,190,181	25.40%
0052	Security and Monitoring Services	$175,155	$3,193,416	5.48%	$172,716	$3,238,672	5.33%
0053	Data Processing Services	$612,319	$1,503,794	40.72%	$685,838	$1,725,710	39.74%
0061	Community Services	$721,244	$2,842,480	25.37%	$612,103	$2,625,124	23.32%
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	$11,031	$50,146	22.00%	$12,501	$0	0.00%
0091	Contracted Instructional Services Between Public Schools	$4,634,843	$34,531,654	13.42%	$0	$31,136,749	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	$457,740	$987,277	46.36%	$523,311	$1,080,586	48.43%
6030	Total Expenditures	$39,387,735	$193,470,181	20.36%	$34,911,380	$197,115,811	17.71%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-$27,440,347	-$1,829,145		-$27,341,647	$0	
	Other Financing Sources and (Uses):						
7900	Other Financing Sources	$35,559	$56,552	62.88%	$22,459	$0	0.00%
8900	Other Financing Uses	$0	$0	$0	$0	$0	$0
7080	Total Other Financing Sources and (Uses)	$35,559	$56,552		$22,459	$0	
1200	Net Change in Fund Balances	-$27,404,788	-$1,772,593		-$27,319,188	$0	
0100	Fund Balances- Beginning	$45,035,336	$45,035,336		$43,262,743	$43,262,743	
3000	Fund Balances - Ending	$17,630,548	$43,262,743		$15,943,555	$43,262,743	

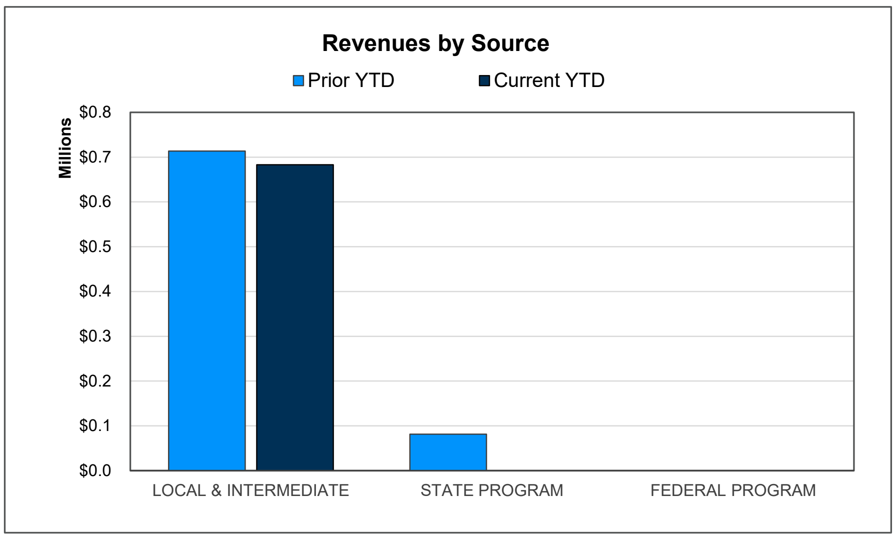
GRAPEVINE-COLLEYVILLE ISD
Statement of Revenues, Expenditures and Changes in Fund Balances – Food Service Fund
September 2025

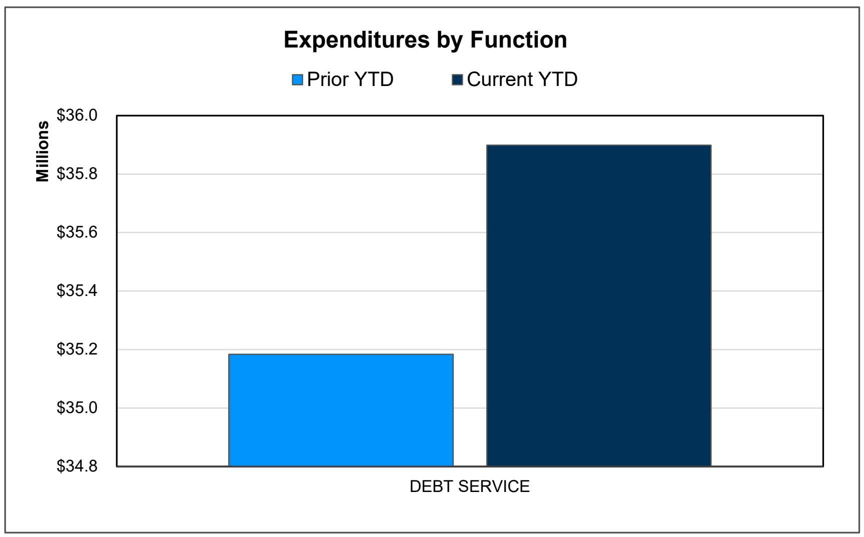
Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
	REVENUES:						
5700	Local and Intermediate Sources	$839,383	$3,741,054	22.44%	$853,000	$6,257,624	13.63%
5800	State Program Revenues	$134,614	$21,574	623.95%	$341	$73,400	0.46%
5900	Federal Program Revenues	$295,302	$2,147,345	13.75%	$356,435	$2,205,505	16.16%
5020	Total Revenues	$1,269,298	$5,909,973	21.48%	$1,209,776	$8,536,529	14.17%
	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	$1,211,471	$5,760,930	21.03%	$1,078,493	$9,083,087	11.87%
0036	Cocurricular/Extracurricular Activities	$0	$0	$0	$0	$0	$0
0041	General Administration	$0	$0	$0	$0	$0	$0
0051	Facilities Maintenance and Operations	$5,710	$22,399	25.49%	$4,723	$25,271	18.69%
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	$1,217,181	$5,783,329	21.05%	$1,083,217	$9,108,358	11.89%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	$52,117	$126,644		$126,559	-$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	$55,015	$129,542		$126,559	-$571,829	
0100	Fund Balances- Beginning	$938,255	$938,255		$1,067,796	$1,067,796	
3000	Fund Balances - Ending	$993,270	$1,067,797		$1,194,355	$495,967	

Debt Service Fund | Financial Summary

For the Period Ending September 30, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	$713,780	$43,580,026	1.64%	$683,228	$43,227,089	1.58%
State Program	81,679	2,369,668	3.45%	0	2,741,841	0.00%
Federal Program	0	0		0	0	
TOTAL REVENUE	**$795,459**	**$45,949,694**	**1.73%**	**$683,228**	**$45,968,930**	**1.49%**
EXPENDITURES						
Debt Service	$35,183,438	$41,350,680	85.09%	$35,898,679	$44,952,854	79.86%
TOTAL EXPENDITURES	**$35,183,438**	**$41,350,680**	**85.09%**	**$35,898,679**	**$44,952,854**	**79.86%**
SURPLUS / (DEFICIT)	**($34,387,979)**	**$4,599,014**		**($35,215,451)**	**$1,016,076**	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	$0	$0		$134,807,462	$134,807,463	
Other Financing Uses	0	0		(134,383,698)	(134,383,698)	
TOTAL OTHER FINANCING SOURCES / (USES)	**$0**	**$0**		**$423,764**	**$423,765**	
NET CHANGE IN FUND BALANCE	**($34,387,979)**	**$4,599,014**		**($34,791,687)**	**$1,439,841**	
ENDING FUND BALANCE	**$33,506,676**	**$72,493,669**		**$37,701,983**	**$73,933,510**	





Federal Funds | Financial Summary

For the Period Ending September 30, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
EXPENDITURES						
211 ESEA, Title I, Part A	$381,634	$1,140,206	33.47%	$93,225	$470,636	19.81%
224 IDEA - Part B, Formula	$470,424	$1,866,525	25.20%	$372,611	$2,429,469	15.34%
225 IDEA - Part B, Preschool	$7,081	$31,568	22.43%	$6,095	$31,011	19.66%
244 CTE	$8,847	$102,648	8.62%	$18,937	$91,283	20.75%
255 ESEA, Title II, Part A	$67,556	$350,357	19.28%	$112,211	$325,769	34.44%
263 Title III, Part A	$41,447	$169,224	24.49%	$32,439	$174,497	18.59%
272 Medicaid Administrative Claiming Program	$0	$12,538	0.00%	$0	$0	
279 TCLAS- ESSER III	$5,315	$5,315	100.00%	$0	$0	
282 ESSER III - ARP	$35,669	$24,094	148.04%	$0	$0	
288 Reading Recovery Scale Up Proj	$0	$9,544	0.00%	$0	$0	
289 Federally Funded Special Revenue Funds	$6,234	$80,692	7.73%	$244	$71,401	0.34%
TOTAL EXPENDITURES	**$1,025,671**	**$3,792,711**	**27.04%**	**$663,285**	**$3,675,566**	**18.05%**