

# Board Information Item

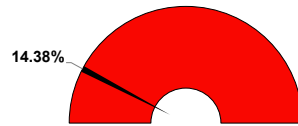
---

	<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>11/17/2025</div>
<b>Subject:</b>	Approve Financial Reports – October 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 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.
<b>Attachments:</b>	Financial Reports as of October 31, 2025, include: <ul style="list-style-type: none"><li>• Revenue Dashboard</li><li>• General Fund Revenue Overview</li><li>• Expenditure Dashboard</li><li>• General Fund Expense 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 October 31, 2025.

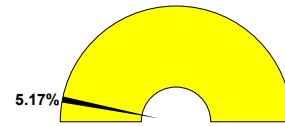
# General Fund | Revenue Dashboard

For the Period Ending October 31, 2025

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

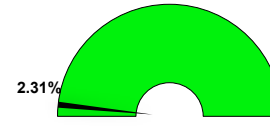


**Actual YTD Revenues**



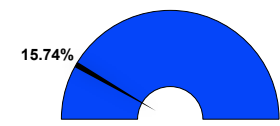
**Projected YTD Revenues**  
12.26%

**Actual YTD Local Sources**



**Projected YTD Local Sources**  
2.35%

**Actual YTD State Sources**



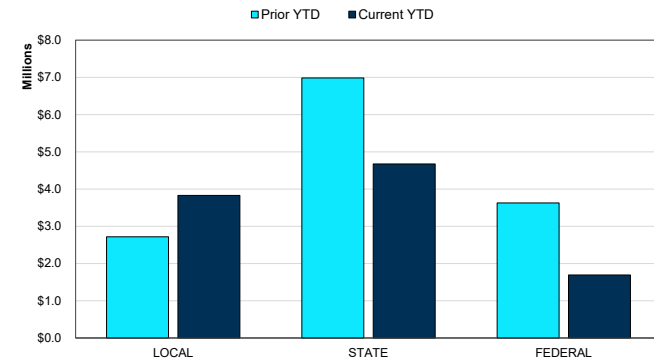
**Projected YTD State Sources**  
63.47%

**Top 10 Sources of Revenue Year-to-Date**

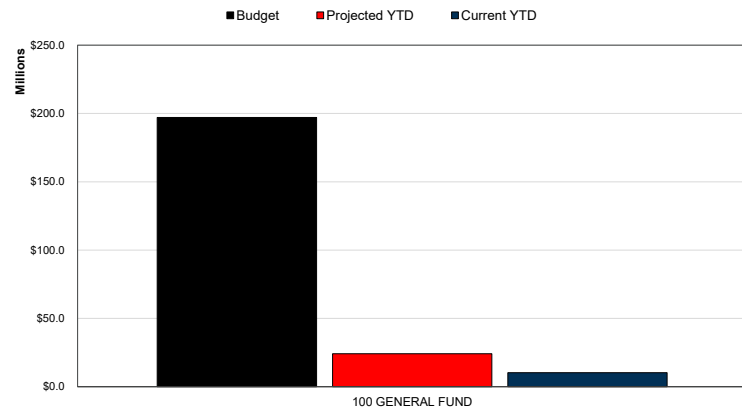
Trs On-Behalf	\$2,573,228
Other Federal Revenues	\$1,552,541
Per Capita Apportionment	\$1,068,424
Fsp Formula Foundation	\$1,031,833
Extracurricular Activities Other Than Athletics	\$945,278
Taxes, Current Year Levy	\$892,726
Earnings From Temporary Deposits And Investments	\$636,591
Tuition And Fees From Local Sources	\$517,421
Athletic Activities	\$216,583
Penalties, Interest, And Other Tax Revenues	\$212,514

**Percent of Total Revenues YTD** **94.07%**

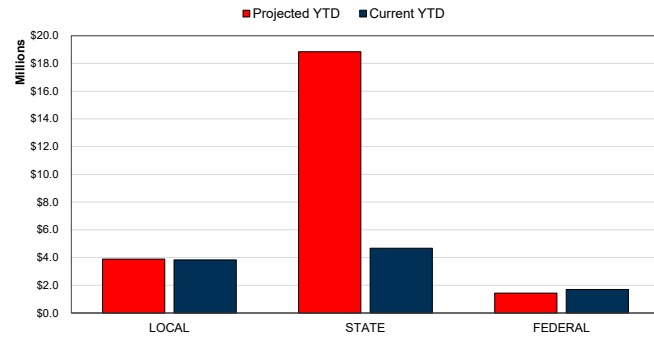
**Revenue by Source**



**Revenue Comparison**



**Revenue by Source**



# GRAPEVINE-COLLEYVILLE ISD

## YTD General Fund Revenue Overview

### October 2025

## Local Revenue

**\$3,828,192**

2.31% of Budget

## State Revenue

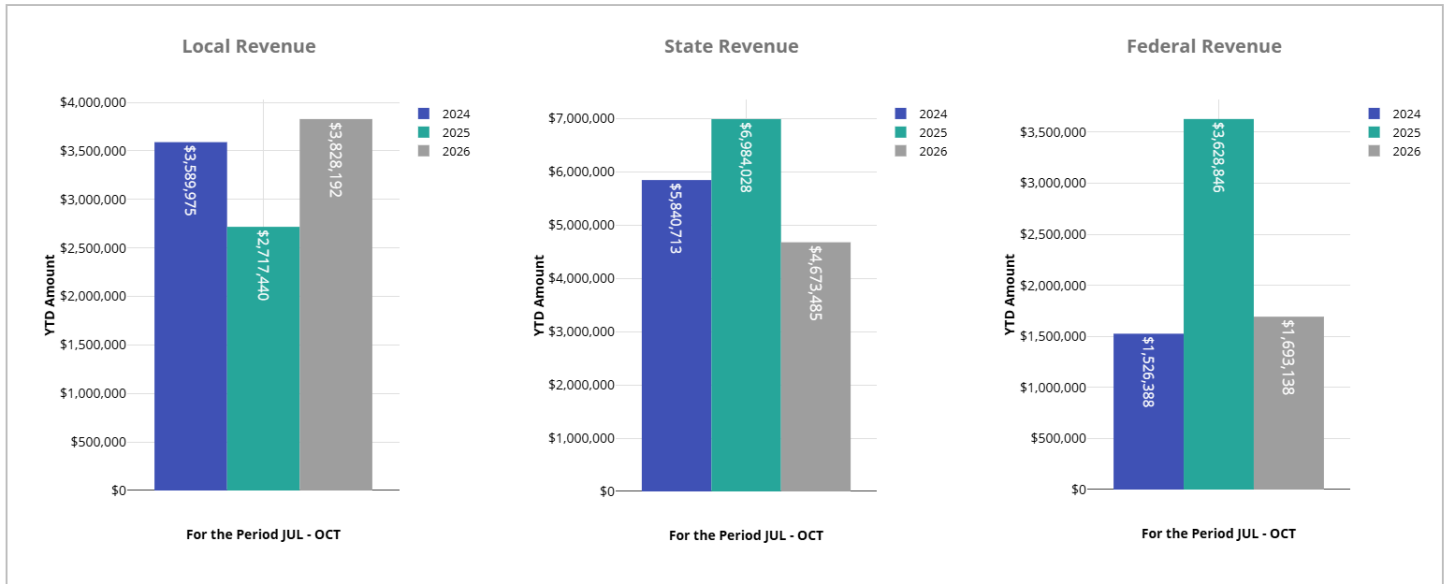
**\$4,673,485**

15.74% of Budget

## Federal Revenue

**\$1,693,138**

82.65% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>LOCAL REVENUE</b>				
5711 TAXES, CURRENT YEAR	\$43,551	\$892,726	\$150,256,440	0.59%
5712 TAXES, PRIOR YEAR	\$24,335	\$142,741	\$550,000	25.95%
5742 EARNINGS ON INVESTMENT	\$679,200	\$636,591	\$2,700,000	23.58%
ALL OTHER LOCAL REVENUE	\$1,970,353	\$2,156,133	\$11,873,878	18.16%
<b>TOTAL LOCAL REVENUE</b>	<b>\$2,717,440</b>	<b>\$3,828,192</b>	<b>\$165,380,318</b>	<b>2.31%</b>
<b>STATE REVENUE</b>				
5811 PER CAPITA APPORTIONMENT	\$-315,586	\$1,068,424	\$5,046,069	21.17%
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	\$2,573,228	\$8,630,029	29.82%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$6,984,028</b>	<b>\$4,673,485</b>	<b>\$29,687,000</b>	<b>15.74%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$3,628,846</b>	<b>\$1,693,138</b>	<b>\$2,048,493</b>	<b>82.65%</b>
<b>TOTAL REVENUE</b>	<b>\$13,330,314</b>	<b>\$10,194,814</b>	<b>\$197,115,811</b>	<b>5.17%</b>
7000 OTHER FINANCING SOURCES	\$35,559	\$60,569	\$0	0.00%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$13,365,873</b>	<b>\$10,255,383</b>	<b>\$197,115,811</b>	<b>5.20%</b>

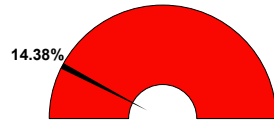
**Revenue Insight:**

General Fund revenues totaled \$2,663,191 in October 2025, which is \$1,280,265 or 92.6% more than the amount received last year for this month. The year over year difference is driven by an increase in 5700-5799 Local and Intermediate Sources of \$694,987, an increase in 5800-5899 State Program Revenues of \$544,712, and an increase in 7900-7999 Other Resources/Non-Operating Revenues of \$38,110.

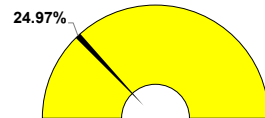
# General Fund | Expenditure Dashboard

For the Period Ending October 31, 2025

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

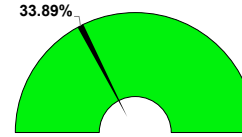


**Actual YTD Expenditures**



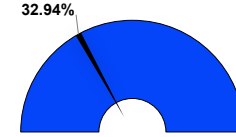
**Projected YTD Expenditures**  
25.31%

**Actual YTD Instruction**



**Projected YTD Instruction**  
30.75%

**Actual YTD Payroll Costs**



**Projected YTD Payroll Costs**  
31.09%

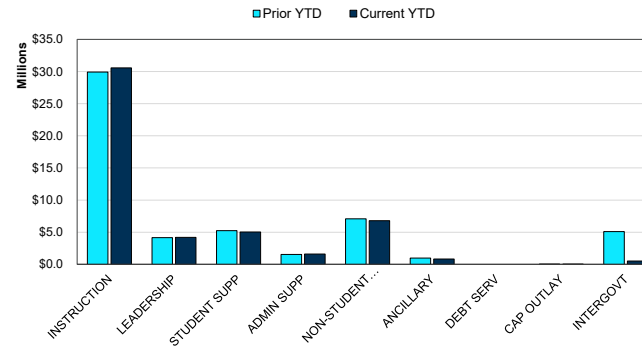
**Top 10 Expenditures by Function Year-to-Date**

Instruction	\$29,783,553
Plant Maint/Operations	\$5,729,454
School Leadership	\$3,098,070
Guidance/Counsel/Eval Svs	\$2,058,718
General Administration	\$1,612,547
Cocurr/Extracurr Activity	\$1,261,815
Instructional Leadership	\$1,094,819
Student Transportation	\$974,153
Community Svs	\$832,230
Data Processing Svs	\$832,112

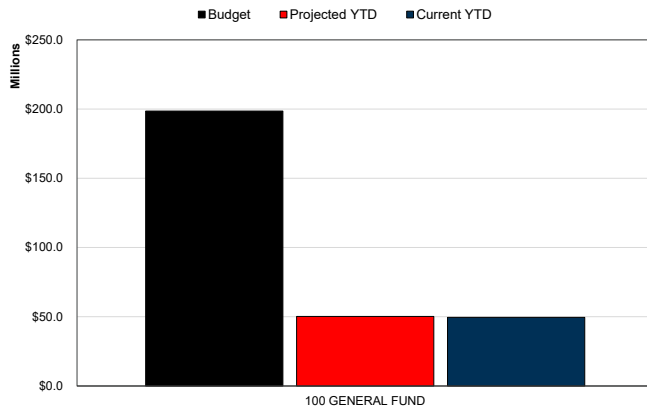
**Percent of Total Expenditures YTD**

**95.35%**

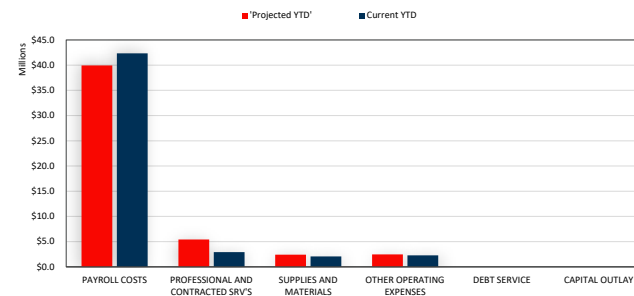
**Expenditures by Function**



**Expenditure Comparison**



**Expenditures by Object**



# GRAPEVINE-COLLEYVILLE ISD

## YTD General Fund Expense Overview

### October 2025

## Salaries and Benefits

**\$42,332,962**

32.94% of Budget

## Purchased Services

**\$2,909,891**

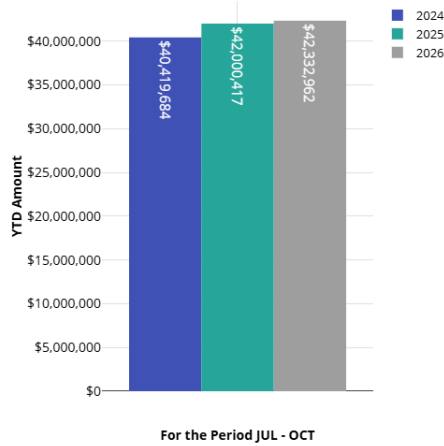
6.53% of Budget

## Supplies &amp; Equipment

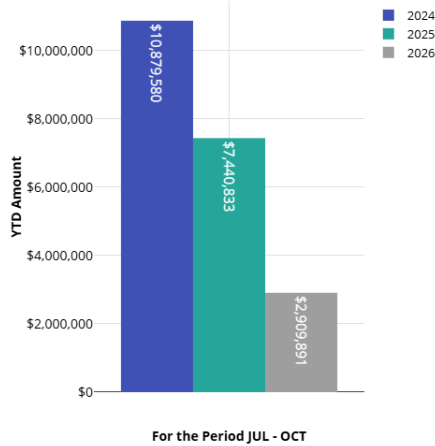
**\$4,340,522**

16.99% of Budget

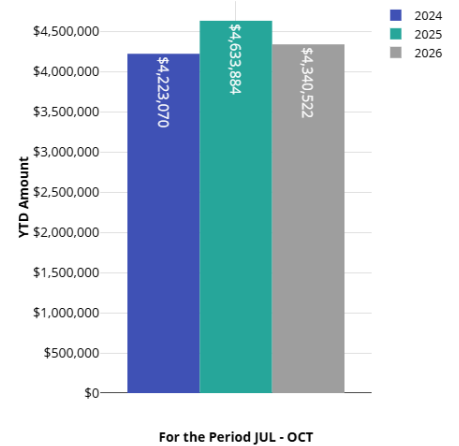
Salaries and Benefits



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	\$29,771,734	\$30,288,083	\$89,208,585	33.95%
6120-6129 SUPPORT PERSONNEL	\$6,155,393	\$5,479,845	\$19,554,684	28.02%
6130-6139 EMPLOYEE ALLOWANCES	\$31,228	\$35,168	\$101,190	34.75%
6140-6149 EMPLOYEE BENEFITS	\$6,042,061	\$6,529,866	\$19,642,771	33.24%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$42,000,417</b>	<b>\$42,332,962</b>	<b>\$128,507,230</b>	<b>32.94%</b>
<b>PURCHASED SERVICES</b>				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$2,805,990	\$2,909,891	\$11,926,258	24.40%
6224 RECAPTURE	\$4,634,843	\$0	\$32,612,802	0.00%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$7,440,833</b>	<b>\$2,909,891</b>	<b>\$44,539,060</b>	<b>6.53%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
6300 SUPPLIES	\$2,298,410	\$2,067,202	\$5,100,714	40.53%
6400 OTHER OPERATING	\$2,335,474	\$2,273,320	\$0	11.45%
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>\$4,633,884</b>	<b>\$4,340,522</b>	<b>\$25,545,574</b>	<b>16.99%</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>\$54,075,134</b>	<b>\$49,583,375</b>	<b>\$198,591,864</b>	<b>24.97%</b>

**Expense Insights:**

General Fund expenses totaled \$14,671,996 in October 2025, which is -\$15,403 or -0.1% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 6300-6399 Supplies and Materials of -\$275,482, an increase in 6100-6199 Payroll Costs of \$227,113, and an increase in 6200-6299 Professional and Contracted Services of \$65,701.

## GRAPEVINE-COLLEYVILLE ISD

Statement of Revenues, Expenditures, and Changes in Fund Balances - General Fund  
October 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	\$2,717,440	\$163,401,712	1.66%	\$3,828,192	\$165,380,318	2.31%
5800	State Program Revenues	\$6,984,028	\$23,893,709	29.23%	\$4,673,485	\$29,687,000	15.74%
5900	Federal Program Revenues	\$3,628,846	\$4,345,615	83.51%	\$1,693,138	\$2,048,493	82.65%
5020	Total Revenues	\$13,330,314	\$191,641,036	6.96%	\$10,194,814	\$197,115,811	5.17%
<b>EXPENDITURES:</b>							
Current:							
0011	Instruction	\$29,155,186	\$87,991,676	33.13%	\$29,783,553	\$87,884,357	33.89%
0012	Instructional Resources and Media Services	\$588,660	\$1,537,441	38.29%	\$636,781	\$1,550,749	41.06%
0013	Curriculum and Staff Development	\$185,622	\$505,766	36.70%	\$148,843	\$549,804	27.07%
0021	Instructional Leadership	\$1,201,421	\$3,455,277	34.77%	\$1,094,819	\$3,511,513	31.18%
0023	School Leadership	\$2,961,916	\$8,887,918	33.33%	\$3,098,070	\$9,119,766	33.97%
0031	Guidance, Counseling, & Evaluation Services	\$2,031,630	\$5,936,726	34.22%	\$2,058,718	\$6,461,027	31.86%
0032	Social Work Services	\$65,438	\$171,093	38.25%	\$64,980	\$169,191	38.41%
0033	Health Services	\$644,891	\$1,826,945	35.30%	\$638,842	\$1,814,715	35.20%
0034	Student Transportation	\$1,204,298	\$3,496,290	34.45%	\$974,153	\$4,107,734	23.72%
0035	Food Service	\$40,284	\$0	0.00%	\$42,442	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$1,265,572	\$3,910,452	32.36%	\$1,261,815	\$4,255,359	29.65%
0041	General Administration	\$1,550,010	\$4,600,494	33.69%	\$1,612,547	\$4,556,687	35.39%
0051	Facilities Maintenance and Operations	\$6,149,502	\$15,889,488	38.70%	\$5,729,454	\$17,195,698	33.32%
0052	Security and Monitoring Services	\$217,949	\$3,193,416	6.82%	\$234,035	\$3,237,872	7.23%
0053	Data Processing Services	\$720,845	\$1,503,794	47.94%	\$832,112	\$1,725,710	48.22%
0061	Community Services	\$984,646	\$2,842,480	34.64%	\$832,230	\$2,625,124	31.70%
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%	\$16,668	\$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	\$457,740	\$987,277	46.36%	\$523,311	\$1,080,586	48.43%
6030	Total Expenditures	\$54,075,134	\$193,470,181	27.95%	\$49,583,375	\$198,591,864	24.97%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$40,744,820	-\$1,829,145		-\$39,388,561	-\$1,476,053	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$35,559	\$56,552	62.88%	\$60,569	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$35,559	\$56,552		\$60,569	\$0	
1200	Net Change in Fund Balances	-\$40,709,261	-\$1,772,593		-\$39,327,992	-\$1,476,053	
0100	Fund Balances- Beginning	\$45,035,336	\$45,035,336		\$43,262,743	\$43,262,743	
3000	Fund Balances - Ending	\$4,326,075	\$43,262,743		\$3,934,751	\$41,786,690	

**Expense Insights:**

General Fund expenses totaled \$14,671,996 in October 2025, which is -\$15,403 or -0.1% less than the amount spent last year for this month. The year over year difference is driven by an increase in 11 Instruction of \$145,019, a decrease in 34 Student Transportation of -\$139,888, and a decrease in 61 Community Svcs of -\$43,275.

## GRAPEVINE-COLLEYVILLE ISD

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

October 2025

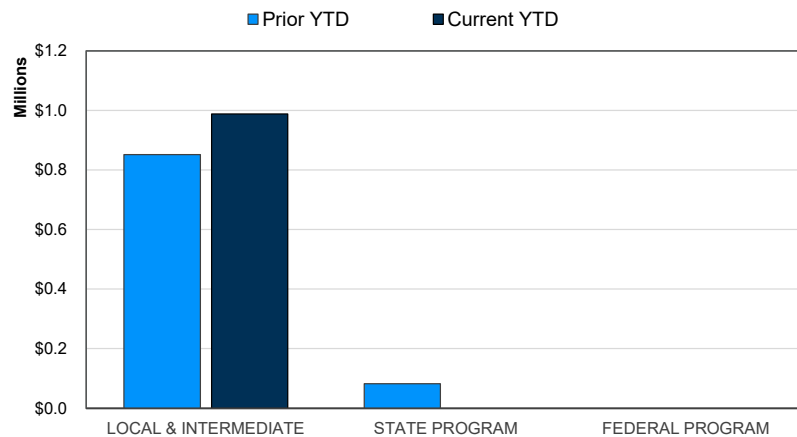
Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
<b>REVENUES:</b>							
5700	Local and Intermediate Sources	\$1,319,277	\$3,741,054	35.26%	\$1,340,598	\$6,257,624	21.42%
5800	State Program Revenues	\$134,614	\$21,574	623.95%	\$530	\$73,400	0.72%
5900	Federal Program Revenues	\$524,227	\$2,147,345	24.41%	\$568,212	\$2,205,505	25.76%
5020	Total Revenues	\$1,978,118	\$5,909,973	33.47%	\$1,909,340	\$8,536,529	22.37%
<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	\$1,932,949	\$5,760,930	33.55%	\$1,770,725	\$9,083,087	19.49%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$7,490	\$22,399	33.44%	\$6,585	\$25,271	26.06%
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	\$1,940,439	\$5,783,329	33.55%	\$1,777,310	\$9,108,358	19.51%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$37,679	\$126,644		\$132,030	-\$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	\$40,577	\$129,542		\$132,030	-\$571,829	
0100	Fund Balances- Beginning	\$938,255	\$938,255		\$1,067,796	\$1,067,796	
3000	Fund Balances - Ending	\$978,832	\$1,067,797		\$1,199,826	\$495,967	

# Debt Service Fund | Financial Summary

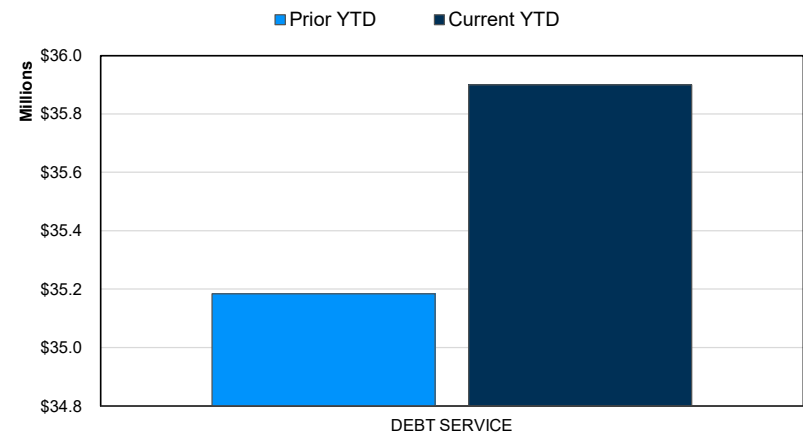
For the Period Ending October 31, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local & Intermediate	\$851,467	\$43,580,026	1.95%	\$988,170	\$37,416,128	2.64%
State Program	81,679	2,369,668	3.45%	0	3,802,032	0.00%
Federal Program	0	0		0	0	
<b>TOTAL REVENUE</b>	<b>\$933,146</b>	<b>\$45,949,694</b>	<b>2.03%</b>	<b>\$988,170</b>	<b>\$41,218,160</b>	<b>2.40%</b>
<b>EXPENDITURES</b>						
Debt Service	\$35,183,438	\$41,350,680	85.09%	\$35,899,504	\$44,952,855	79.86%
<b>TOTAL EXPENDITURES</b>	<b>\$35,183,438</b>	<b>\$41,350,680</b>	<b>85.09%</b>	<b>\$35,899,504</b>	<b>\$44,952,855</b>	<b>79.86%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$34,250,292)</b>	<b>\$4,599,014</b>		<b>(\$34,911,334)</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>(\$34,250,292)</b>	<b>\$4,599,014</b>		<b>(\$34,487,570)</b>	<b>(\$2,382,731)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$33,644,363</b>	<b>\$72,493,669</b>		<b>\$38,006,100</b>	<b>\$70,110,938</b>	

Revenues by Source



Expenditures by Function





# Federal Funds | Financial Summary

For the Period Ending October 31, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>EXPENDITURES</b>						
204 ESEA TITLE IV DRUG FREE	\$0	\$0		\$0	\$0	
210 Laso Instructional Leadership	\$0	\$0		\$27,522	\$81,500	33.77%
211 ESEA, Title I, Part A	\$469,547	\$1,140,206	41.18%	\$141,855	\$470,636	30.14%
224 IDEA - Part B, Formula	\$657,017	\$1,866,525	35.20%	\$523,024	\$2,429,469	21.53%
225 IDEA - Part B, Preschool	\$10,614	\$31,568	33.62%	\$9,490	\$20,979	45.24%
226 IDEA - Part B, Discretionary	\$0	\$0		\$0	\$0	
244 CTE	\$8,847	\$102,648	8.62%	\$32,066	\$91,283	35.13%
255 ESEA, Title II, Part A	\$100,968	\$350,357	28.82%	\$160,433	\$265,181	60.50%
262 TITLE II, PART D	\$0	\$0		\$0	\$0	
263 Title III, Part A	\$57,367	\$169,224	33.90%	\$48,971	\$221,771	22.08%
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	\$12,538	0.00%	\$3,706	\$0	
276 Titel I School Improvement Program	\$0	\$0		\$0	\$0	
277 COVID Relief - CARES	\$0	\$0		\$0	\$0	
279 TCLAS- ESSER III	\$5,315	\$5,315	100.00%	\$0	\$0	
280 ARP Homeless II	\$0	\$0		\$0	\$0	
281 ESSER II - CRRSA	\$0	\$0		\$0	\$0	
282 ESSER III - ARP	\$22,444	\$24,094	93.15%	\$0	\$0	
283 IDEA B FORMULA-ARRA-LEA	\$0	\$0		\$0	\$0	
284 IDEA B PRESCHOOL-ARRA-LEA	\$0	\$0		\$0	\$0	
285 Title I PART A-ARRA-STIMULUS	\$0	\$0		\$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	\$18,400	\$80,692	22.80%	\$4,870	\$71,401	6.82%
<b>TOTAL EXPENDITURES</b>	<b>\$1,351,983</b>	<b>\$3,792,711</b>	<b>35.65%</b>	<b>\$951,937</b>	<b>\$3,652,220</b>	<b>26.06%</b>