

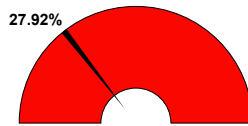
Board Information Item

	<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>06/16/2025</div>
Subject:	Approve Financial Reports – May 2025
Contact Person:	David Johnson, Chief Financial Officer Paula McBride, Director of Finance
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 May 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 May 31, 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 May 31, 2025.

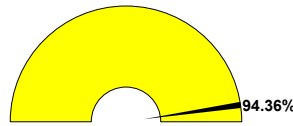
General Fund | Revenue Dashboard

For the Period Ending May 31, 2025

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

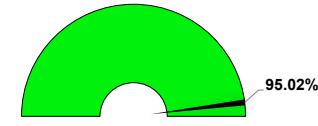


Actual YTD Revenues



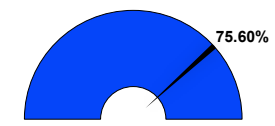
*Projected YTD Revenues
97.22%*

Actual YTD Local Sources



*Projected YTD Local Sources
99.39%*

Actual YTD State Sources



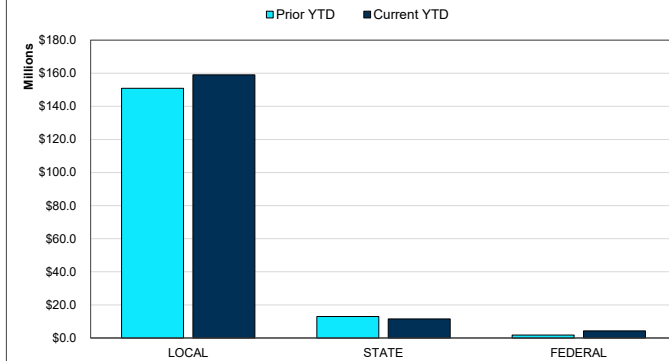
*Projected YTD State Sources
75.51%*

Top 10 Sources of Revenue Year-to-Date

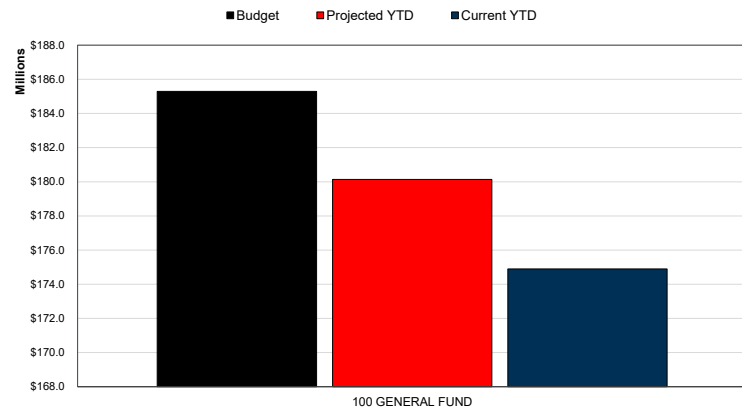
Taxes, Current Year Levy	\$149,424,262
Trs On-Behalf	\$7,064,173
Per Capita Apportionment	\$4,474,992
Other Federal Revenues	\$3,530,342
Extracurricular Activities Other Than Athletics	\$3,012,084
Earnings From Temporary Deposits And Investments	\$2,881,819
Other Revenues From Local Sources	\$1,680,397
Tuition And Fees From Local Sources	\$1,150,549
Penalties, Interest, And Other Tax Revenues	\$564,374
School Health And Related Services (Shars)	\$440,446

Percent of Total Revenues YTD **99.62%**

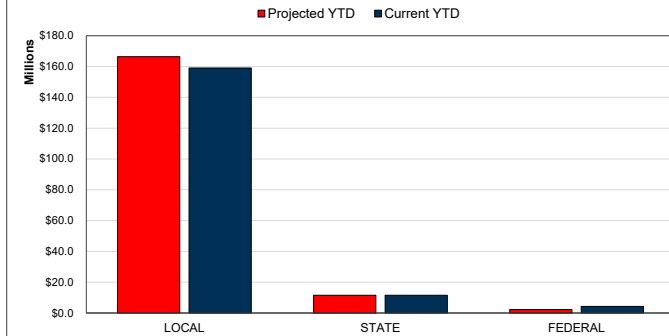
Revenue by Source



Revenue Comparison



Revenue by Source



GRAPEVINE-COLLEYVILLE ISD

YTD General Fund Revenue Overview

May 2025

Local Revenue

\$159,040,441

95.02% of Budget

State Revenue

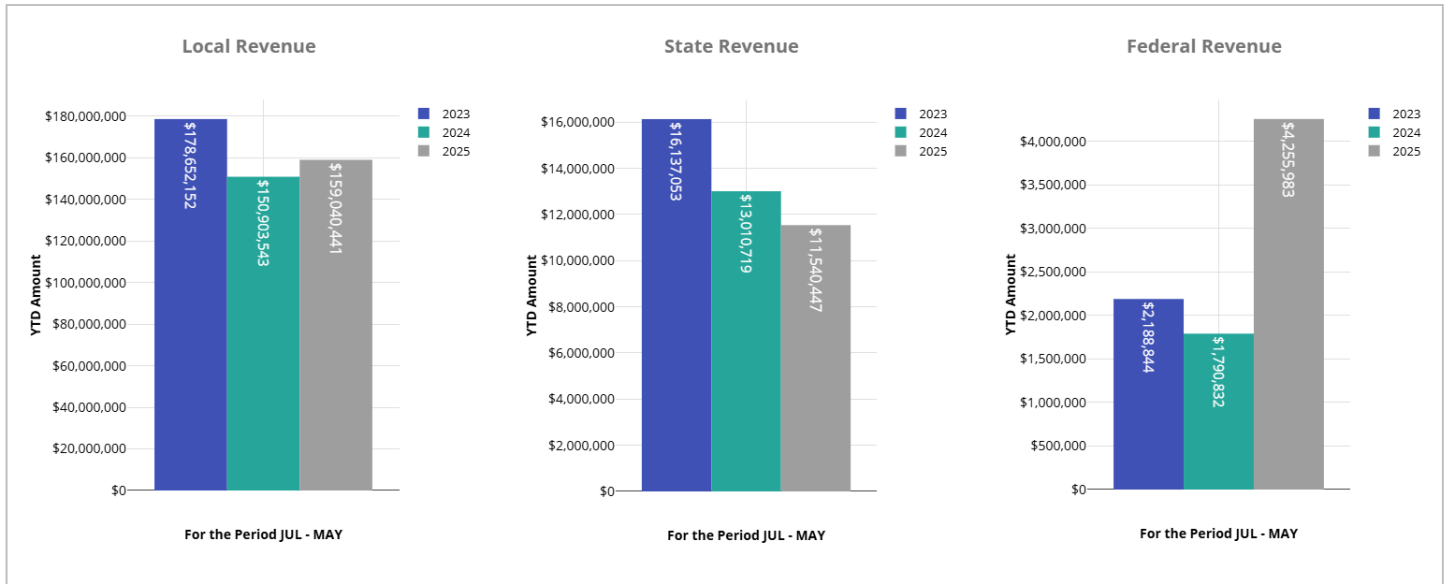
\$11,540,447

75.60% of Budget

Federal Revenue

\$4,255,983

159.74% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$138,781,962	\$149,424,262	\$152,949,362	97.70%
5712 TAXES, PRIOR YEAR	\$-390,916	\$-431,156	\$504,040	-85.54%
5742 EARNINGS ON INVESTMENT	\$3,679,365	\$2,881,819	\$3,500,000	82.34%
ALL OTHER LOCAL REVENUE	\$8,833,132	\$7,165,516	\$10,413,754	68.81%
TOTAL LOCAL REVENUE	\$150,903,543	\$159,040,441	\$167,367,156	95.02%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$3,302,495	\$4,474,992	\$5,033,299	88.91%
5812 FSP FORMULA FOUNDATION	\$2,522,288	\$1,282	\$2,553,244	0.05%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$0	0.00%
5831 TRS ON-BEHALF	\$7,185,936	\$7,064,173	\$7,678,327	92.00%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$13,010,719	\$11,540,447	\$15,264,870	75.60%
TOTAL FEDERAL REVENUE	\$1,790,832	\$4,255,983	\$2,664,346	159.74%
TOTAL REVENUE	\$165,705,094	\$174,836,871	\$185,296,372	94.36%
7000 OTHER FINANCING SOURCES				
	\$109,064	\$56,552	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$165,814,158	\$174,893,423	\$185,296,372	94.39%

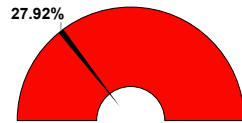
Revenue Insight:

General Fund revenues totaled \$569,173 in May 2025, which is -\$2,782,140 or -83.0% less than the amount received last year for this month. The year over year difference is driven by a decrease in 5800-5899 State Program Revenues of -\$3,162,127, an increase in 5700-5799 Local and Intermediate Sources of \$392,203, and a decrease in 5900-5999 Federal Program Revenues of -\$21,496.

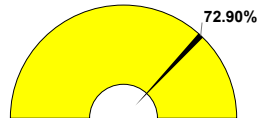
General Fund | Expenditure Dashboard

For the Period Ending May 31, 2025

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

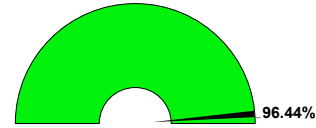


Actual YTD Expenditures



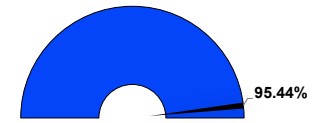
Projected YTD Expenditures
77.67%

Actual YTD Instruction



Projected YTD Instruction
97.74%

Actual YTD Payroll Costs



Projected YTD Payroll Costs
96.41%

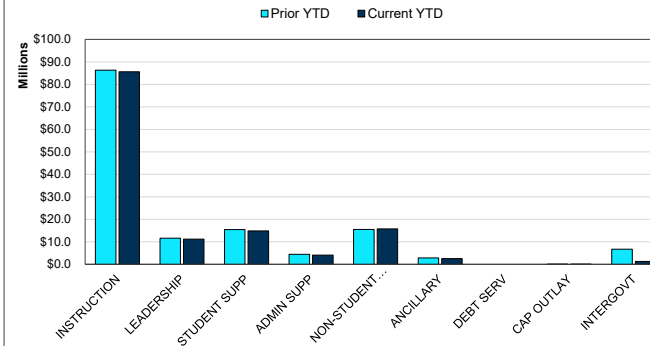
Top 10 Expenditures by Function Year-to-Date

Instruction	\$83,743,369
Plant Maint/Operations	\$13,905,759
School Leadership	\$8,096,514
Guidance/Counsel/Eval Svs	\$5,440,279
General Administration	\$4,115,440
Cocurr/Extracurr Activity	\$3,739,640
Student Transportation	\$3,623,772
Instructional Leadership	\$3,135,321
Community Svs	\$2,517,461
Health Svs	\$1,751,511

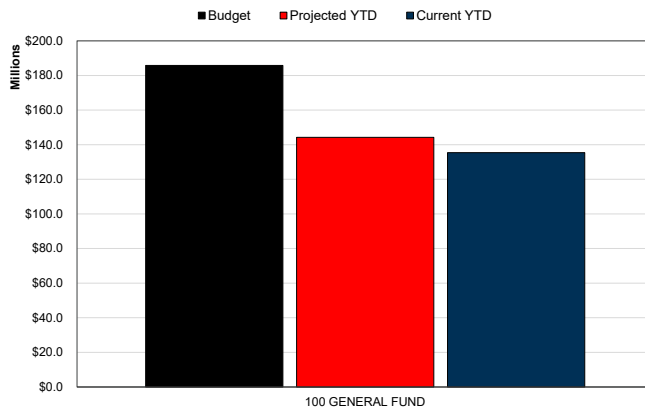
Percent of Total Expenditures YTD

96.05%

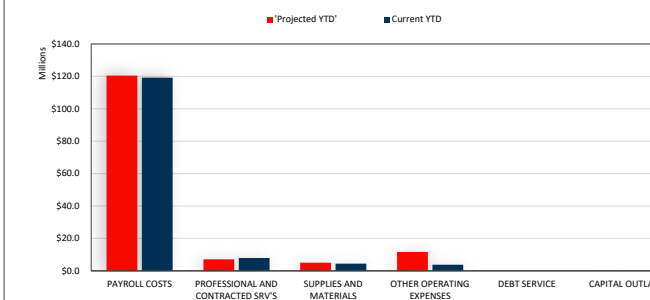
Expenditures by Function



Expenditure Comparison



Expenditures by Object



GRAPEVINE-COLLEYVILLE ISD

YTD General Fund Expense Overview

May 2025

Salaries and Benefits

\$119,225,494

95.44% of Budget

Purchased Services

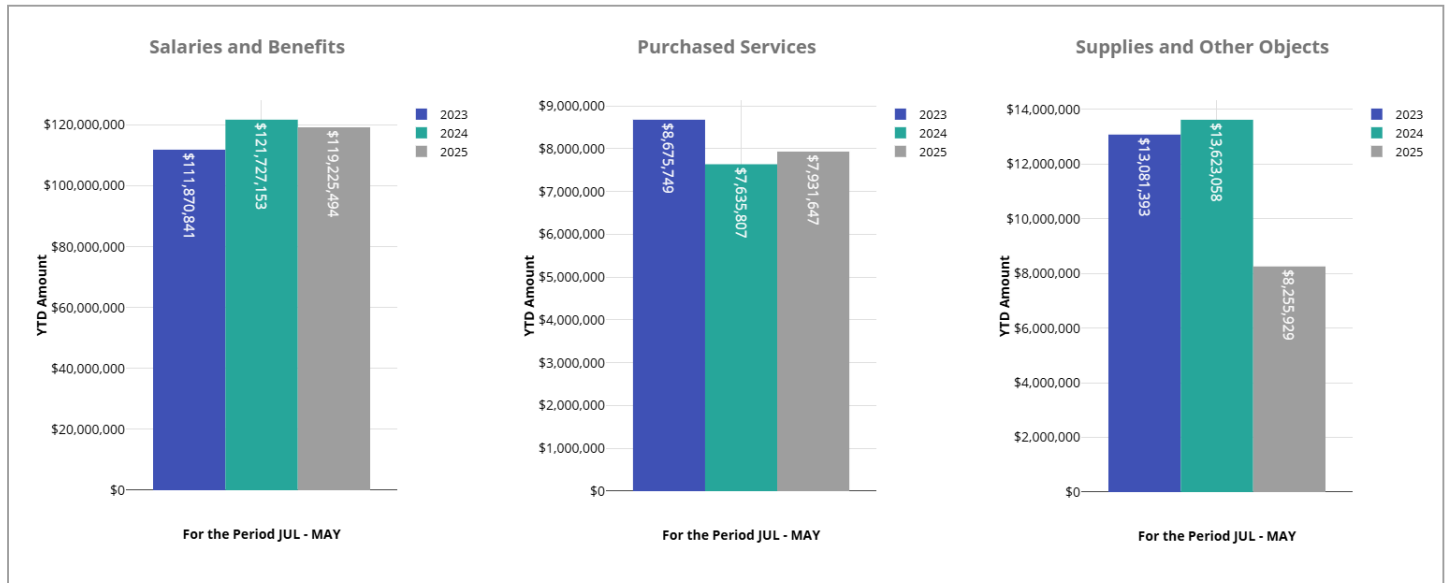
\$7,931,647

18.37% of Budget

Supplies & Equipment

\$8,255,929

46.74% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$87,150,254	\$85,429,261	\$88,398,046	96.64%
6120-6129 SUPPORT PERSONNEL	\$17,619,692	\$17,087,183	\$19,512,423	87.57%
6130-6139 EMPLOYEE ALLOWANCES	\$95,309	\$91,136	\$104,110	87.54%
6140-6149 EMPLOYEE BENEFITS	\$16,861,898	\$16,617,914	\$16,902,757	98.31%
TOTAL SALARIES AND BENEFITS	\$121,727,153	\$119,225,494	\$124,917,336	95.44%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$7,635,807	\$7,607,700	\$8,357,312	91.03%
6224 RECAPTURE	\$0	\$323,947	\$34,825,656	0.93%
TOTAL PURCHASED SERVICES	\$7,635,807	\$7,931,647	\$43,182,968	18.37%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$4,455,930	\$4,454,000	\$5,647,458	78.87%
6400 OTHER OPERATING	\$9,167,128	\$3,793,562	\$0	31.59%
6500 DEBT SERVICE	\$0	\$0	\$0	0.00%
6600 CAPITAL OUTLAY	\$0	\$8,367	\$8,370	99.96%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$13,623,058	\$8,255,929	\$17,664,149	46.74%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$142,986,018	\$135,413,070	\$185,764,453	72.90%

Expense Insights:

General Fund expenses totaled \$11,860,065 in May 2025, which is -\$6,300,144 or -34.7% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 6100-6199 Payroll Costs of -\$3,140,008, a decrease in 6400-6499 Other Operating Expenses of -\$3,074,999, and a decrease in 6300-6399 Supplies and Materials of -\$207,330.

GRAPEVINE-COLLEYVILLE ISD

Income Statement - By Function

May 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	\$150,903,543	\$152,122,072	99.20%	\$159,040,441	\$167,367,156	95.02%
5800	State Program Revenues	\$13,010,719	\$20,585,359	63.20%	\$11,540,447	\$15,264,870	75.60%
5900	Federal Program Revenues	\$1,790,832	\$3,697,816	48.43%	\$4,255,983	\$2,664,346	159.74%
5020	Total Revenues	\$165,705,094	\$176,405,247	93.93%	\$174,836,871	\$185,296,372	94.36%
EXPENDITURES:							
Current:							
0011	Instruction	\$84,504,025	\$87,724,771	96.33%	\$83,743,369	\$86,835,253	96.44%
0012	Instructional Resources and Media Services	\$1,478,484	\$1,542,581	95.84%	\$1,488,578	\$1,524,062	97.67%
0013	Curriculum and Staff Development	\$327,123	\$482,832	67.75%	\$378,541	\$701,775	53.94%
0021	Instructional Leadership	\$3,349,633	\$3,681,668	90.98%	\$3,135,321	\$3,732,301	84.01%
0023	School Leadership	\$8,284,234	\$9,026,535	91.78%	\$8,096,514	\$8,710,893	92.95%
0031	Guidance, Counseling, & Evaluation Services	\$5,687,405	\$5,241,647	108.50%	\$5,440,279	\$5,874,653	92.61%
0032	Social Work Services	\$385,963	\$397,481	97.10%	\$167,431	\$167,612	99.89%
0033	Health Services	\$1,856,101	\$1,915,171	96.92%	\$1,751,511	\$1,829,386	95.74%
0034	Student Transportation	\$3,619,339	\$3,964,678	91.29%	\$3,623,772	\$3,982,131	91.00%
0035	Food Service	\$120,841	\$1	12,084,100.00%	\$107,712	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$3,813,208	\$3,984,225	95.71%	\$3,739,640	\$3,964,340	94.33%
0041	General Administration	\$4,444,348	\$4,771,923	93.14%	\$4,115,440	\$4,278,602	96.19%
0051	Facilities Maintenance and Operations	\$13,762,596	\$15,801,544	87.10%	\$13,905,759	\$16,233,031	85.66%
0052	Security and Monitoring Services	\$553,602	\$1,384,458	39.99%	\$466,188	\$531,176	87.77%
0053	Data Processing Services	\$1,183,748	\$1,329,585	89.03%	\$1,383,183	\$1,715,434	80.63%
0061	Community Services	\$2,873,028	\$3,166,050	90.74%	\$2,517,461	\$2,968,995	84.79%
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	\$40,900	\$48,221	84.82%	\$41,144	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$0	\$29,706,703	0.00%	\$323,947	\$34,825,656	0.93%
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	\$5,748,059	\$5,751,169	99.95%	\$0	\$6,929,410	0.00%
0099	Other Intergovernmental Charges	\$953,381	\$951,915	100.15%	\$987,277	\$959,744	102.87%
6030	Total Expenditures	\$142,986,018	\$181,469,569	78.79%	\$135,413,070	\$185,764,453	72.90%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$22,719,076	-\$5,064,322		\$39,423,801	-\$468,081	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$109,064	\$2,311,003	4.72%	\$56,552	\$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		\$56,552	\$0	
1200	Net Change in Fund Balances	\$22,828,140	-\$2,753,319		\$39,480,353	-\$468,081	
0100	Fund Balances- Beginning	\$39,944,530	\$39,944,530		\$38,519,167	\$38,519,167	
3000	Fund Balances - Ending	\$62,772,670	\$37,191,211		\$77,999,520	\$38,051,086	

Expense Insights:

General Fund expenses totaled \$11,860,065 in May 2025, which is -\$6,300,144 or -34.7% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 97 Payments to Tax Increment Fund of -\$3,082,227, a decrease in 11 Instruction of -\$1,657,347, and a decrease in 51 Plant Maint/Operations of -\$476,562.

GRAPEVINE-COLLEYVILLE ISD

Food Service Income Statement - By Function

May 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	\$4,076,327	\$3,687,898	110.53%	\$3,714,613	\$4,853,240	76.54%
5800	State Program Revenues	\$17,731	\$165,423	10.72%	\$152,107	\$77,573	196.08%
5900	Federal Program Revenues	\$2,173,618	\$2,377,050	91.44%	\$1,671,498	\$2,550,579	65.53%
5020	Total Revenues	\$6,267,676	\$6,230,371	100.60%	\$5,538,218	\$7,481,392	74.03%
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	\$5,930,084	\$6,626,832	89.49%	\$5,398,771	\$7,360,517	73.35%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$16,830	\$19,761	85.17%	\$19,325	\$21,631	89.34%
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	\$5,946,914	\$6,646,593	89.47%	\$5,418,096	\$7,382,148	73.39%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$320,762	-\$416,222		\$120,122	\$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	\$342,251	-\$394,150		\$123,020	\$99,244	
0100	Fund Balances- Beginning	\$0	\$0		\$0	\$0	
3000	Fund Balances - Ending	\$342,251	-\$394,150		\$123,020	\$99,244	

Expense Insights:

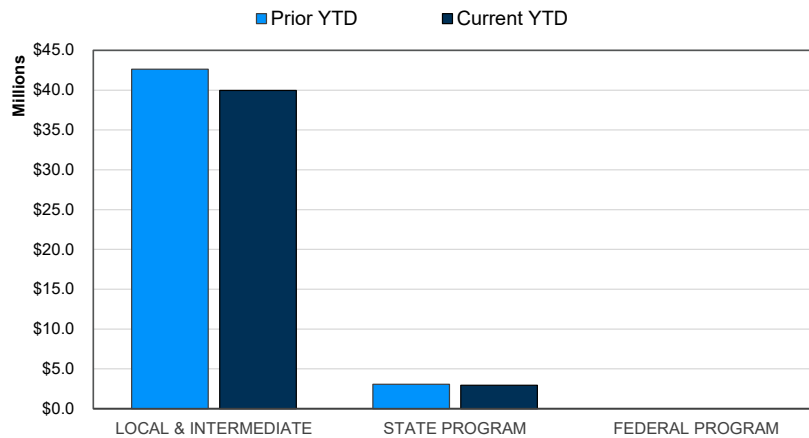
Food Service Fund expenses totaled \$409,868 in May 2025, which is -\$207,426 or -33.6% less than the amount spent last year for this month. The year over year difference is driven by a decrease in 35 Food Svs of -\$206,253, a decrease in 51 Plant Maint/Operations of -\$1,173, and an increase in 00 Generic of \$0.

Debt Service Fund | Financial Summary

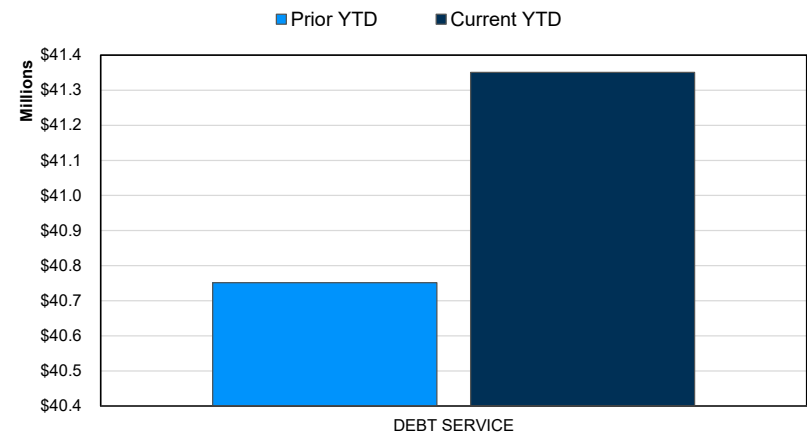
For the Period Ending May 31, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$42,620,201	\$43,170,370	98.73%	\$39,973,429	\$38,329,254	104.29%
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	\$45,684,958	\$46,274,425	98.73%	\$42,909,302	\$41,365,210	103.73%
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)	\$4,933,267	\$5,522,734		\$1,558,622	\$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	\$4,933,267	\$5,522,734		\$1,558,622	\$0	
ENDING FUND BALANCE	\$66,672,988	\$67,262,455		\$68,821,077	\$67,262,455	

Revenues by Source



Expenditures by Function



Federal Funds | Financial Summary

For the Period Ending May 31, 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	\$1,179,946	\$1,267,848	93.07%	\$1,081,228	\$1,062,063	101.80%
224 IDEA - Part B, Formula	\$1,965,241	\$2,901,508	67.73%	\$1,795,373	\$2,670,428	67.23%
225 IDEA - Part B, Preschool	\$31,061	\$31,682	98.04%	\$30,209	\$30,526	98.96%
226 IDEA - Part B, Discretionary	\$0	\$0		\$0	\$0	
244 CTE	\$99,243	\$100,859	98.40%	\$87,647	\$206,993	42.34%
255 ESEA, Title II, Part A	\$263,051	\$278,845	94.34%	\$337,142	\$552,330	61.04%
262 TITLE II, PART D	\$0	\$0		\$0	\$0	
263 Title III, Part A	\$154,944	\$162,045	95.62%	\$162,378	\$206,091	78.79%
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 Titel I School Improvement Program	\$0	\$0		\$0	\$0	
277 COVID Relief - CARES	\$0	\$0		\$0	\$0	
279 TCLAS- ESSER III	\$27,837	\$27,836	100.00%	\$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	\$994,479	\$1,030,479	96.51%	\$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	\$32,079	\$59,742	53.70%	\$71,910	\$165,911	43.34%
TOTAL EXPENDITURES	\$4,814,470	\$5,944,681	80.99%	\$3,596,756	\$5,139,388	69.98%