

# Board Information Item

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Information Packet

Board Agenda Information

Board Agenda Action

Board Agenda Consent

02/23/2026

**Subject:** Approve Financial Reports – January 2026

**Contact Person:** 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 January 2026. 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 January 31, 2026, include:

- General Fund Revenue Overview
- General Fund Expenditure 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 January 31, 2026.

**GRAPEVINE-COLLEYVILLE ISD**  
**YTD General Fund Revenue Overview**  
**January 2026**

**Local Revenue**

**\$124,716,505**

75.41% of Budget

**State Revenue**

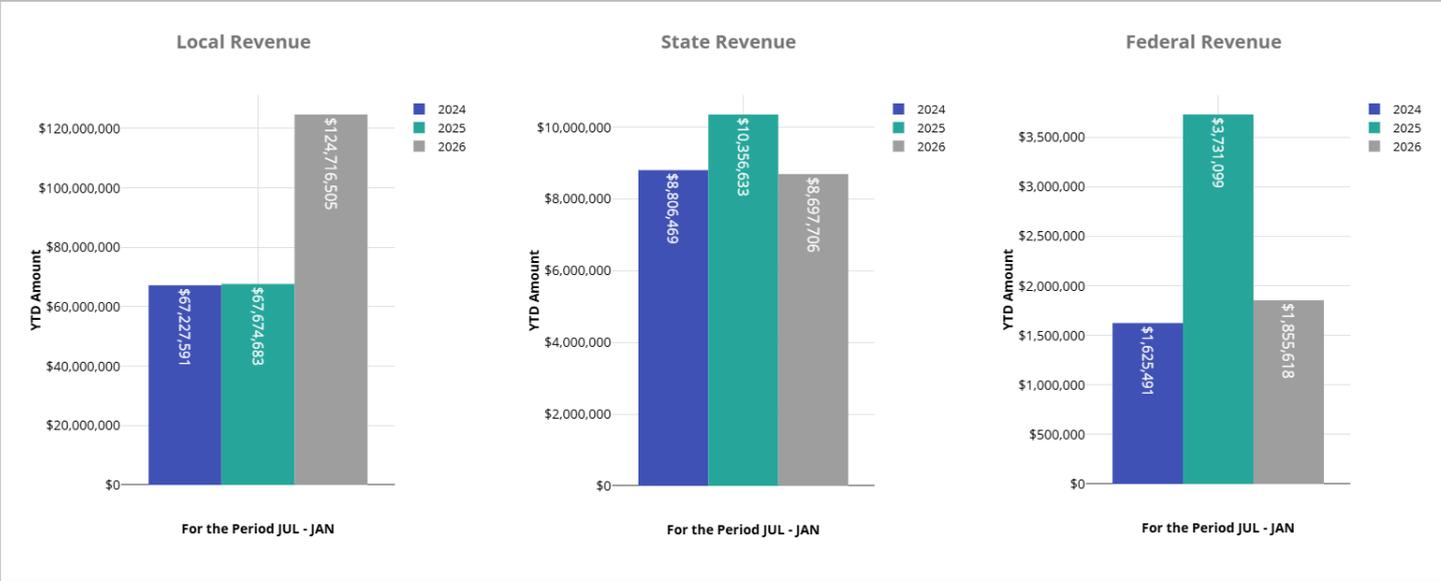
**\$8,697,706**

29.30% of Budget

**Federal Revenue**

**\$1,855,618**

90.58% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>LOCAL REVENUE</b>				
5711 TAXES, CURRENT YEAR	\$63,154,157	\$119,857,920	\$150,256,440	79.77%
5712 TAXES, PRIOR YEAR	\$-236,759	\$-35,664	\$550,000	-6.48%
5742 EARNINGS ON INVESTMENT	\$917,506	\$975,903	\$2,700,000	36.14%
ALL OTHER LOCAL REVENUE	\$3,839,779	\$3,918,347	\$11,873,878	33.00%
<b>TOTAL LOCAL REVENUE</b>	<b>\$67,674,683</b>	<b>\$124,716,505</b>	<b>\$165,380,318</b>	<b>75.41%</b>
<b>STATE REVENUE</b>				
5811 PER CAPITA APPORTIONMENT	\$1,118,576	\$2,137,227	\$5,046,069	42.35%
5812 FSP FORMULA FOUNDATION	\$4,711,828	\$2,020,454	\$16,009,286	12.62%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$1,616	0.00%
5831 TRS ON-BEHALF	\$4,526,229	\$4,540,025	\$8,630,029	52.61%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$10,356,633</b>	<b>\$8,697,706</b>	<b>\$29,687,000</b>	<b>29.30%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$3,731,099</b>	<b>\$1,855,618</b>	<b>\$2,048,493</b>	<b>90.58%</b>
<b>TOTAL REVENUE</b>	<b>\$81,762,415</b>	<b>\$135,269,828</b>	<b>\$197,115,811</b>	<b>68.62%</b>
7000 OTHER FINANCING SOURCES	\$39,891	\$87,789	\$0	0.00%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$81,802,307</b>	<b>\$135,357,617</b>	<b>\$197,115,811</b>	<b>68.67%</b>

**GRAPEVINE-COLLEYVILLE ISD**  
**YTD General Fund Expense Overview**  
**January 2026**

**Salaries and Benefits**

**\$74,269,104**

57.86% of Budget

**Purchased Services**

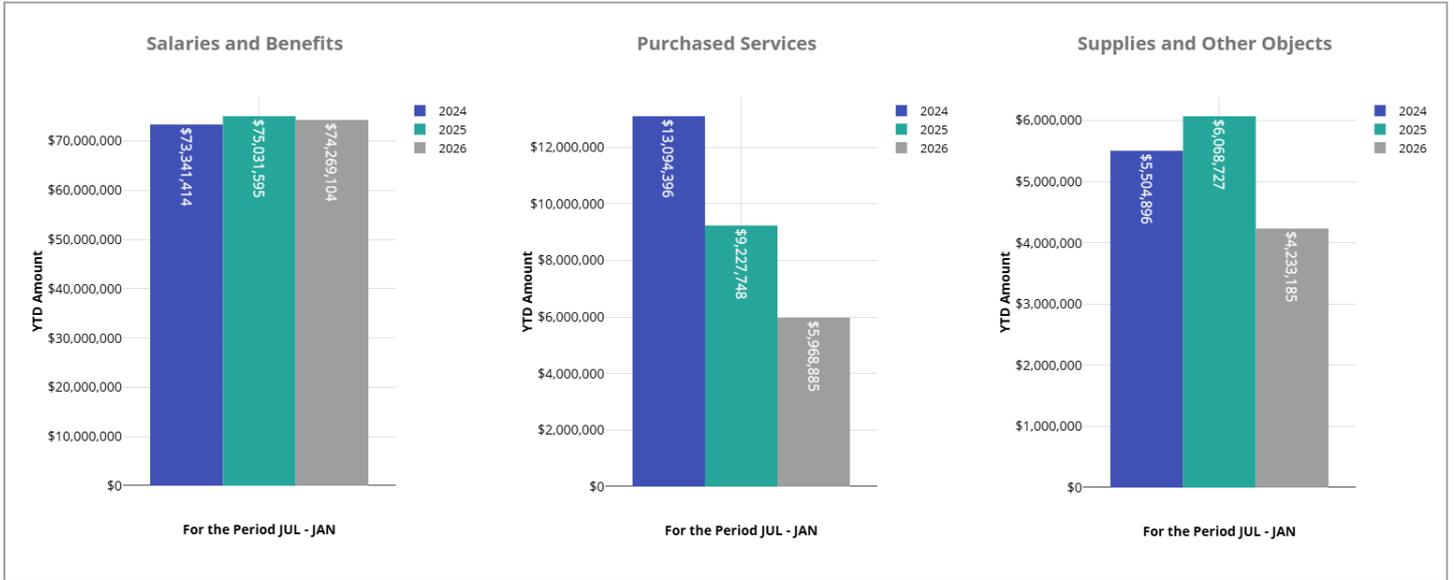
**\$5,968,885**

12.91% of Budget

**Supplies & Equipment**

**\$4,233,185**

17.64% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>Payroll Costs</b>				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$53,164,218	\$52,930,047	\$89,030,380	59.45%
6120-6129 SUPPORT PERSONNEL	\$11,138,820	\$10,156,786	\$19,541,977	51.97%
6130-6139 EMPLOYEE ALLOWANCES	\$54,950	\$60,523	\$101,190	59.81%
6140-6149 EMPLOYEE BENEFITS	\$10,673,606	\$11,121,748	\$19,697,312	56.46%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$75,031,595</b>	<b>\$74,269,104</b>	<b>\$128,370,859</b>	<b>57.86%</b>
<b>PURCHASED SERVICES</b>				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$4,824,771	\$5,968,885	\$13,604,033	43.88%
6224 RECAPTURE	\$4,402,977	\$0	\$32,612,802	0.00%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$9,227,748</b>	<b>\$5,968,885</b>	<b>\$46,216,835</b>	<b>12.91%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
6300 SUPPLIES	\$3,235,444	\$1,575,405	\$3,660,811	43.03%
6400 OTHER OPERATING	\$2,833,283	\$2,657,780	\$0	13.46%
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>\$6,068,727</b>	<b>\$4,233,185</b>	<b>\$24,004,171</b>	<b>17.64%</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>\$90,328,070</b>	<b>\$84,471,174</b>	<b>\$198,591,864</b>	<b>42.54%</b>

**GRAPEVINE-COLLEYVILLE ISD**

**Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund**

January 2026

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	\$67,674,683	\$163,175,592	41.47%	\$124,716,505	\$165,380,318	75.41%
5800	State Program Revenues	\$10,356,633	\$23,894,171	43.34%	\$8,697,706	\$29,687,000	29.30%
5900	Federal Program Revenues	\$3,731,099	\$4,345,153	85.87%	\$1,855,618	\$2,048,493	90.58%
5020	Total Revenues	\$81,762,415	\$191,414,916	42.71%	\$135,269,828	\$197,115,811	68.62%
<b>EXPENDITURES:</b>							
Current:							
0011	Instruction	\$52,196,049	\$88,026,322	59.30%	\$51,701,900	\$87,895,096	58.82%
0012	Instructional Resources and Media Services	\$947,131	\$1,537,441	61.60%	\$1,004,169	\$1,550,749	64.75%
0013	Curriculum and Staff Development	\$265,368	\$504,034	52.65%	\$208,240	\$548,104	37.99%
0021	Instructional Leadership	\$2,035,514	\$3,453,579	58.94%	\$1,841,094	\$3,510,863	52.44%
0023	School Leadership	\$5,071,830	\$8,887,918	57.06%	\$5,201,406	\$9,118,569	57.04%
0031	Guidance, Counseling, & Evaluation Services	\$3,449,669	\$5,936,166	58.11%	\$3,528,790	\$6,461,242	54.61%
0032	Social Work Services	\$106,631	\$171,093	62.32%	\$107,085	\$169,191	63.29%
0033	Health Services	\$1,089,620	\$1,826,945	59.64%	\$1,096,530	\$1,815,045	60.41%
0034	Student Transportation	\$2,178,001	\$3,496,290	62.29%	\$1,901,443	\$4,107,734	46.29%
0035	Food Service	\$69,668	\$0	0.00%	\$71,226	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$2,288,260	\$3,909,966	58.52%	\$2,250,725	\$4,249,295	52.97%
0041	General Administration	\$2,706,569	\$4,599,095	58.85%	\$2,736,076	\$4,621,494	59.20%
0051	Facilities Maintenance and Operations	\$9,831,678	\$15,903,865	61.82%	\$9,247,521	\$17,245,575	53.62%
0052	Security and Monitoring Services	\$337,302	\$3,192,928	10.56%	\$337,019	\$3,239,872	10.40%
0053	Data Processing Services	\$947,935	\$1,503,794	63.04%	\$1,000,187	\$1,607,353	62.23%
0061	Community Services	\$1,657,688	\$2,531,070	65.49%	\$1,439,989	\$2,625,124	54.85%
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	\$25,635	\$50,146	51.12%	\$29,169	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$4,402,977	\$34,531,654	12.75%	\$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	\$720,547	\$987,277	72.98%	\$768,608	\$1,080,586	71.13%
6030	Total Expenditures	\$90,328,070	\$193,201,430	46.75%	\$84,471,174	\$198,591,864	42.54%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$8,565,655	-\$1,786,514		\$50,798,654	-\$1,476,053	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$39,891	\$56,552	70.54%	\$87,789	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$39,891	\$56,552		\$87,789	\$0	
1200	Net Change in Fund Balances	-\$8,525,764	-\$1,729,962		\$50,886,443	-\$1,476,053	
0100	Fund Balances- Beginning	\$41,470,372	\$41,470,372		\$39,740,410	\$39,740,410	
3000	Fund Balances - Ending	\$32,944,608	\$39,740,410		\$90,626,853	\$38,264,357	

**GRAPEVINE-COLLEYVILLE ISD**

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

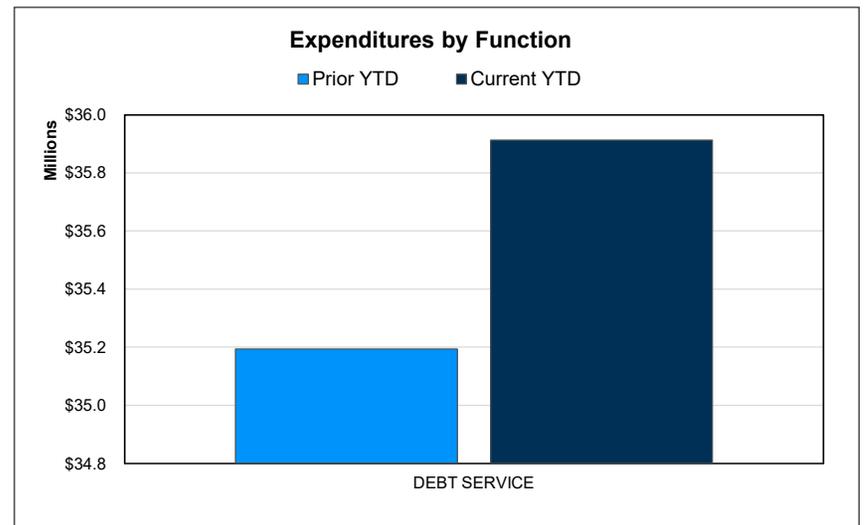
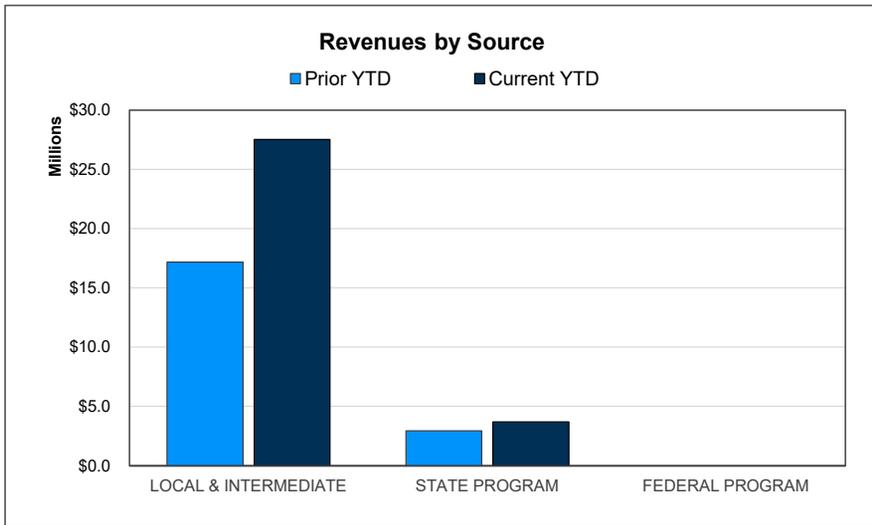
**January 2026**

<b>Data Control Codes</b>		<b>Prior YTD</b>	<b>Prior Year Actuals</b>	<b>YTD% of PY Actuals</b>	<b>Current YTD</b>	<b>Annual Budget</b>	<b>YTD% of Budget</b>
<b>REVENUES:</b>							
<b>5700</b>	Local and Intermediate Sources	\$2,299,439	\$3,741,054	61.47%	\$2,299,903	\$6,257,624	36.75%
<b>5800</b>	State Program Revenues	\$134,614	\$21,574	623.95%	\$7,500	\$73,400	10.22%
<b>5900</b>	Federal Program Revenues	\$958,734	\$2,147,345	44.65%	\$948,102	\$2,205,505	42.99%
<b>5020</b>	<b>Total Revenues</b>	<b>\$3,392,788</b>	<b>\$5,909,973</b>	<b>57.41%</b>	<b>\$3,255,505</b>	<b>\$8,536,529</b>	<b>38.14%</b>
<b>EXPENDITURES:</b>							
Current:							
<b>0011</b>	Instruction	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0012</b>	Instructional Resources and Media Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>0013</b>	Curriculum and Staff Development	\$0	\$0	\$0	\$0	\$0	\$0
<b>0021</b>	Instructional Leadership	\$0	\$0	\$0	\$0	\$0	\$0
<b>0023</b>	School Leadership	\$0	\$0	\$0	\$0	\$0	\$0
<b>0031</b>	Guidance, Counseling, & Evaluation Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>0032</b>	Social Work Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>0033</b>	Health Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>0034</b>	Student Transportation	\$0	\$0	0.00%	\$0	\$0	0.00%
<b>0035</b>	Food Service	\$3,449,623	\$5,734,178	60.16%	\$3,144,355	\$9,083,087	34.62%
<b>0036</b>	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
<b>0041</b>	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
<b>0051</b>	Facilities Maintenance and Operations	\$13,628	\$22,399	60.84%	\$13,193	\$25,271	52.21%
<b>0052</b>	Security and Monitoring Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>0053</b>	Data Processing Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>0061</b>	Community Services	\$0	\$0	\$0	\$0	\$0	\$0
<b>0071</b>	Principal on Long-term Debt	\$0	\$0	\$0	\$0	\$0	\$0
<b>0072</b>	Interest on Long-term Debt	\$0	\$0	\$0	\$0	\$0	\$0
<b>0073</b>	Bond Issuance Costs and Fees	\$0	\$0	\$0	\$0	\$0	\$0
<b>0081</b>	Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
<b>0091</b>	Contracted Instructional Services Between Public Schools	\$0	\$0	\$0	\$0	\$0	\$0
<b>0093</b>	Payments to Shared Service Arrangements	\$0	\$0	\$0	\$0	\$0	\$0
<b>0095</b>	Payments To Jjaep Programs	\$0	\$0	\$0	\$0	\$0	\$0
<b>0096</b>	Payments to Charter Schools	\$0	\$0	\$0	\$0	\$0	\$0
<b>0097</b>	Payments to Tax Increment Fund	\$0	\$0	\$0	\$0	\$0	\$0
<b>0099</b>	Other Intergovernmental Charges	\$0	\$0	\$0	\$0	\$0	\$0
<b>6030</b>	<b>Total Expenditures</b>	<b>\$3,463,252</b>	<b>\$5,756,576</b>	<b>60.16%</b>	<b>\$3,157,548</b>	<b>\$9,108,358</b>	<b>34.67%</b>
<b>1100</b>	Excess (Deficiency) of Revenues Over Expenditures(Under)	<b>-\$70,464</b>	<b>\$153,397</b>		<b>\$97,957</b>	<b>-\$571,829</b>	
Other Financing Sources and (Uses):							
<b>7900</b>	Other Financing Sources	\$2,898	\$2,898	100.00%	\$0	\$0	0.00%
<b>8900</b>	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
<b>7080</b>	<b>Total Other Financing Sources and (Uses)</b>	<b>\$2,898</b>	<b>\$2,898</b>		<b>\$0</b>	<b>\$0</b>	
<b>1200</b>	<b>Net Change in Fund Balances</b>	<b>-\$67,566</b>	<b>\$156,295</b>		<b>\$97,957</b>	<b>-\$571,829</b>	
<b>0100</b>	Fund Balances- Beginning	<b>\$847,386</b>	<b>\$847,386</b>		<b>\$1,003,680</b>	<b>\$1,003,680</b>	
<b>3000</b>	Fund Balances - Ending	<b>\$779,820</b>	<b>\$1,003,681</b>		<b>\$1,101,637</b>	<b>\$431,851</b>	

# Debt Service Fund | Financial Summary

For the Period Ending January 31, 2026

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local & Intermediate	\$17,171,754	\$43,407,454	39.56%	\$27,506,514	\$37,416,128	73.52%
State Program	2,935,873	2,369,668	123.89%	3,681,712	3,802,032	96.84%
Federal Program	0	0		0	0	
<b>TOTAL REVENUE</b>	<b>\$20,107,627</b>	<b>\$45,777,122</b>	<b>43.93%</b>	<b>\$31,188,226</b>	<b>\$41,218,160</b>	<b>75.67%</b>
<b>EXPENDITURES</b>						
Debt Service	\$35,193,378	\$41,350,680	85.11%	\$35,912,399	\$44,952,855	79.89%
<b>TOTAL EXPENDITURES</b>	<b>\$35,193,378</b>	<b>\$41,350,680</b>	<b>85.11%</b>	<b>\$35,912,399</b>	<b>\$44,952,855</b>	<b>79.89%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$15,085,751)</b>	<b>\$4,426,442</b>		<b>(\$4,724,173)</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>(\$15,085,751)</b>	<b>\$4,426,442</b>		<b>(\$4,300,409)</b>	<b>(\$2,382,731)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$52,242,699</b>	<b>\$71,754,891</b>		<b>\$67,454,483</b>	<b>\$69,372,160</b>	



## Federal Funds | Financial Summary

For the Period Ending January 31, 2026

	Prior Year			Current Year		
	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>EXPENDITURES</b>						
210 Laso Instructional Leadership	\$0	\$0		\$27,522	\$81,500	33.77%
211 ESEA, Title I, Part A	\$741,404	\$1,140,206	65.02%	\$261,957	\$470,636	55.66%
224 IDEA - Part B, Formula	\$1,126,670	\$1,866,525	60.36%	\$890,236	\$2,429,469	36.64%
225 IDEA - Part B, Preschool	\$18,785	\$31,568	59.51%	\$17,334	\$20,979	82.63%
244 CTE	\$51,855	\$102,648	50.52%	\$55,330	\$91,283	60.61%
255 ESEA, Title II, Part A	\$192,548	\$350,357	54.96%	\$269,496	\$265,181	101.63%
263 Title III, Part A	\$100,850	\$169,224	59.60%	\$84,318	\$221,771	38.02%
272 Medicaid Administrative Claiming Program	\$0	\$12,538	0.00%	\$8,375	\$0	
279 TCLAS- ESSER III	\$5,315	\$5,315	100.00%	\$0	\$0	
282 ESSER III - ARP	\$24,092	\$24,094	99.99%	\$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	\$37,985	\$392,102	9.69%	\$59,692	\$71,401	83.60%
<b>TOTAL EXPENDITURES</b>	<b>\$2,300,966</b>	<b>\$4,104,121</b>	<b>56.06%</b>	<b>\$1,674,259</b>	<b>\$3,652,220</b>	<b>45.84%</b>