

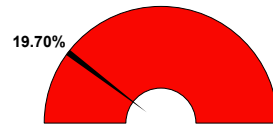
Board Information Item

	<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>09/29/2025</div>
Subject:	Approve Financial Reports – August 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 August 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 August 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 August 31, 2025.

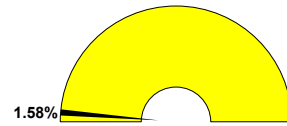
General Fund | Revenue Dashboard

For the Period Ending August 31, 2025

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

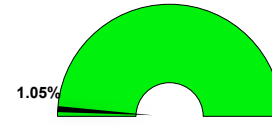


Actual YTD Revenues



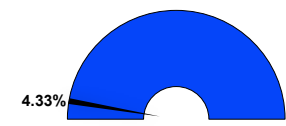
Projected YTD Revenues
4.29%

Actual YTD Local Sources



Projected YTD Local Sources
1.16%

Actual YTD State Sources



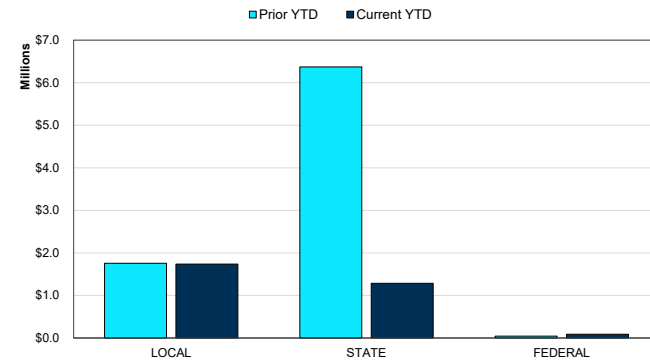
Projected YTD State Sources
21.99%

Top 10 Sources of Revenue Year-to-Date

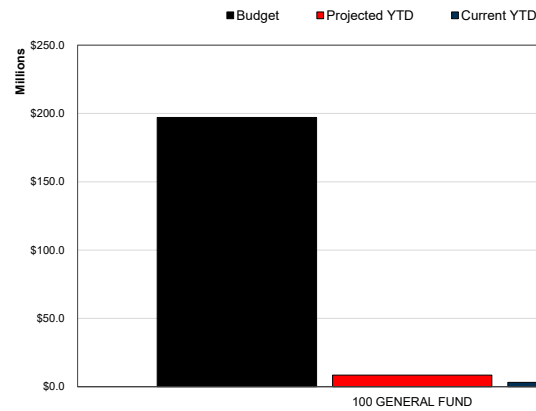
Trs On-Behalf	\$1,286,026
Earnings From Temporary Deposits And Investments	\$473,787
Taxes, Current Year Levy	\$342,145
Tuition And Fees From Local Sources	\$333,947
Extracurricular Activities Other Than Athletics	\$309,956
Other Revenues From Local Sources	\$135,528
Penalties, Interest, And Other Tax Revenues	\$98,398
Federal Revenues Distributed Directly From The Federal Government	\$45,713
Federal Revenues Distributed By The Texas Education Agency	\$42,551
Rent	\$21,786

Percent of Total Revenues YTD **99.02%**

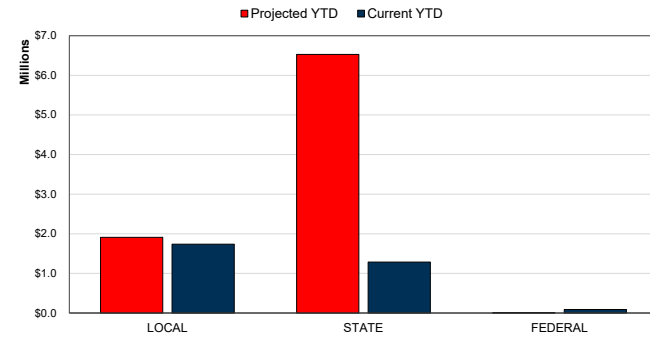
Revenue by Source



Revenue Comparison



Revenue by Source



GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Revenue Overview
August 2025

Local Revenue

\$1,735,870

1.05% of Budget

State Revenue

\$1,286,026

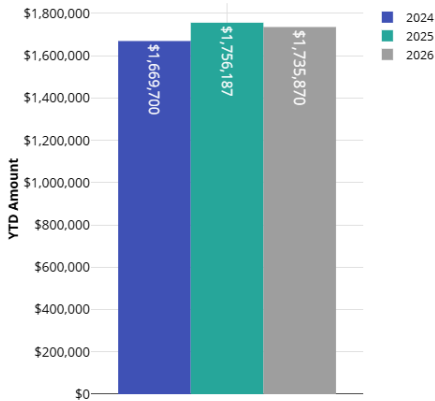
4.33% of Budget

Federal Revenue

\$89,099

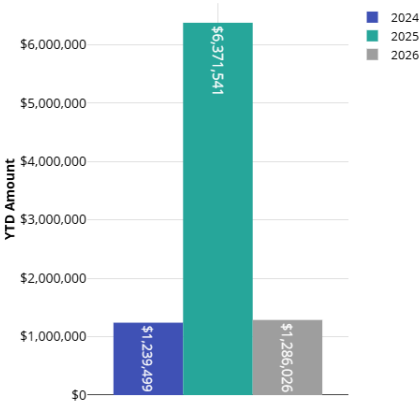
4.35% of Budget

Local Revenue



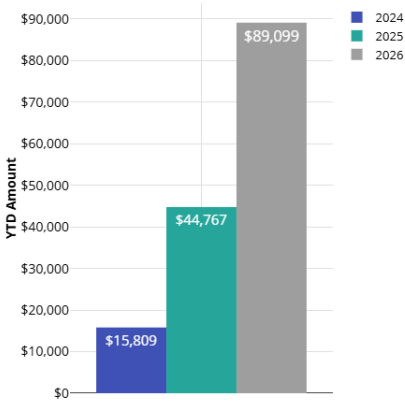
For the Period JUL - AUG

State Revenue



For the Period JUL - AUG

Federal Revenue



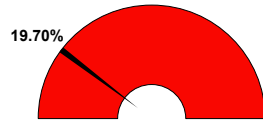
For the Period JUL - AUG

	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$74,628	\$342,145	\$150,256,440	0.23%
5712 TAXES, PRIOR YEAR	\$110,572	\$0	\$550,000	0.00%
5742 EARNINGS ON INVESTMENT	\$889,030	\$473,787	\$2,700,000	17.55%
ALL OTHER LOCAL REVENUE	\$681,957	\$919,938	\$11,873,878	7.75%
TOTAL LOCAL REVENUE	\$1,756,187	\$1,735,870	\$165,380,318	1.05%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$0	\$0	\$5,046,069	0.00%
5812 FSP FORMULA FOUNDATION	\$5,046,057	\$0	\$16,009,286	0.00%
5829 STATE PRGM DIST BY TEA	\$0	\$0	\$1,616	0.00%
5831 TRS ON-BEHALF	\$1,325,484	\$1,286,026	\$8,630,029	14.90%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$6,371,541	\$1,286,026	\$29,687,000	4.33%
TOTAL FEDERAL REVENUE	\$44,767	\$89,099	\$2,048,493	4.35%
TOTAL REVENUE	\$8,172,495	\$3,110,994	\$197,115,811	1.58%
7000 OTHER FINANCING SOURCES	\$35,559	\$9,280	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$8,208,054	\$3,120,273	\$197,115,811	1.58%

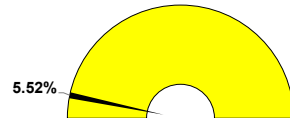
General Fund | Expenditure Dashboard

For the Period Ending August 31, 2025

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

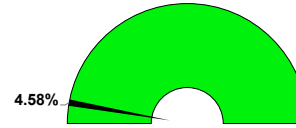


Actual YTD Expenditures



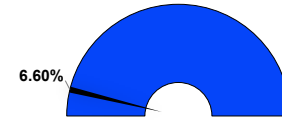
*Projected YTD Expenditures
5.98%*

Actual YTD Instruction



*Projected YTD Instruction
4.37%*

Actual YTD Payroll Costs



*Projected YTD Payroll Costs
6.18%*

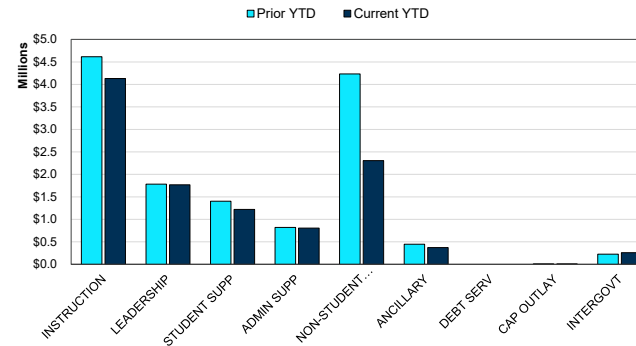
Top 10 Expenditures by Function Year-to-Date

Instruction	\$4,023,787
Plant Maint/Operations	\$1,587,866
School Leadership	\$1,192,152
General Administration	\$806,019
Data Processing Svs	\$594,344
Instructional Leadership	\$576,808
Guidance/Counsel/Eval Svs	\$519,353
Community Svs	\$372,301
Student Transportation	\$361,108
Other Intergovernmental Charge	\$259,657

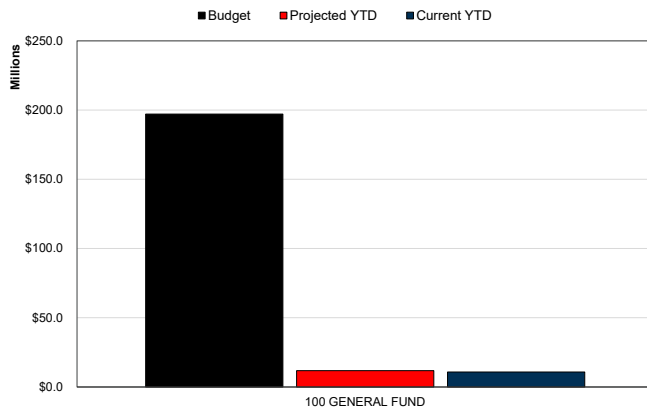
Percent of Total Expenditures YTD

94.66%

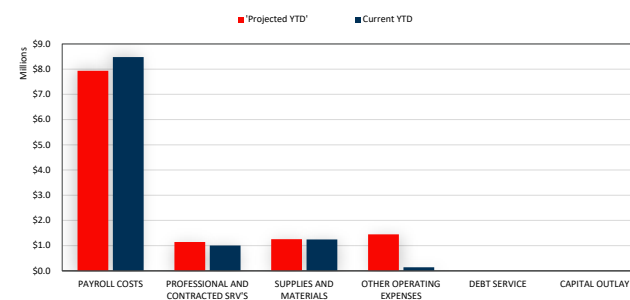
Expenditures by Function



Expenditure Comparison



Expenditures by Object



GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Expense Overview
August 2025

Salaries and Benefits

\$8,479,762

6.60% of Budget

Purchased Services

\$1,004,982

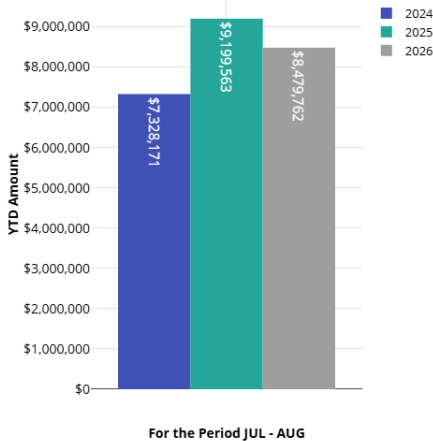
2.34% of Budget

Supplies & Equipment

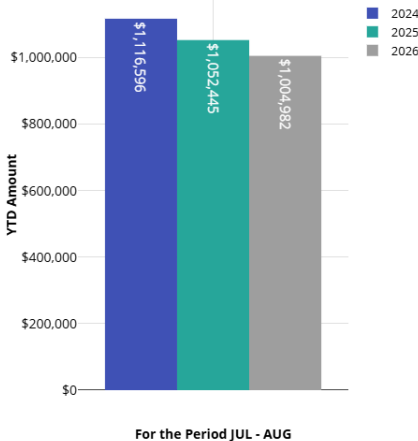
\$1,388,893

5.42% of Budget

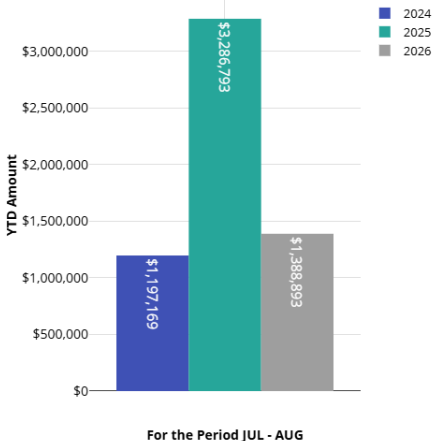
Salaries and Benefits



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	\$4,156,147	\$3,398,002	\$89,204,928	3.81%
6120-6129 SUPPORT PERSONNEL	\$2,192,165	\$1,740,680	\$19,557,991	8.90%
6130-6139 EMPLOYEE ALLOWANCES	\$13,244	\$15,029	\$101,190	14.85%
6140-6149 EMPLOYEE BENEFITS	\$2,838,007	\$3,326,051	\$19,638,101	16.94%
TOTAL SALARIES AND BENEFITS	\$9,199,563	\$8,479,762	\$128,502,210	6.60%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$1,052,445	\$1,004,982	\$11,851,723	8.48%
6224 RECAPTURE	\$0	\$0	\$31,136,749	0.00%
TOTAL PURCHASED SERVICES	\$1,052,445	\$1,004,982	\$42,988,472	2.34%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$1,329,581	\$1,246,560	\$5,141,771	24.24%
6400 OTHER OPERATING	\$1,957,212	\$142,333	\$0	0.72%
6500 DEBT SERVICE	\$0	\$0	\$596,411	0.00%
6600 CAPITAL OUTLAY	\$0	\$0	\$0	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$3,286,793	\$1,388,893	\$25,625,129	5.42%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$13,538,801	\$10,873,637	\$197,115,811	5.52%

GRAPEVINE-COLLEYVILLE ISD

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

August 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	\$1,756,187	\$163,392,837	1.07%	\$1,735,870	\$165,380,318	1.05%
5800	State Program Revenues	\$6,371,541	\$13,806,139	46.15%	\$1,286,026	\$29,687,000	4.33%
5900	Federal Program Revenues	\$44,767	\$4,298,959	1.04%	\$89,099	\$2,048,493	4.35%
5020	Total Revenues	\$8,172,495	\$181,497,935	4.50%	\$3,110,994	\$197,115,811	1.58%
EXPENDITURES:							
Current:							
0011	Instruction	\$4,475,252	\$85,599,338	5.23%	\$4,023,787	\$87,883,165	4.58%
0012	Instructional Resources and Media Services	\$43,029	\$1,517,605	2.84%	\$66,620	\$1,551,049	4.30%
0013	Curriculum and Staff Development	\$98,007	\$474,764	20.64%	\$41,687	\$552,871	7.54%
0021	Instructional Leadership	\$618,093	\$3,405,354	18.15%	\$576,808	\$3,535,500	16.31%
0023	School Leadership	\$1,164,963	\$8,683,113	13.42%	\$1,192,152	\$9,106,738	13.09%
0031	Guidance, Counseling, & Evaluation Services	\$497,925	\$5,657,266	8.80%	\$519,353	\$6,447,875	8.05%
0032	Social Work Services	\$19,008	\$169,396	11.22%	\$16,625	\$169,191	9.83%
0033	Health Services	\$100,433	\$1,787,205	5.62%	\$75,160	\$1,809,715	4.15%
0034	Student Transportation	\$454,431	\$3,211,077	14.15%	\$361,108	\$4,101,900	8.80%
0035	Food Service	\$19,949	\$114,032	17.49%	\$20,116	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$311,725	\$3,888,455	8.02%	\$227,987	\$4,256,007	5.36%
0041	General Administration	\$821,950	\$4,475,399	18.37%	\$806,019	\$4,539,235	17.76%
0051	Facilities Maintenance and Operations	\$3,565,807	\$15,644,164	22.79%	\$1,587,866	\$17,223,794	9.22%
0052	Security and Monitoring Services	\$125,646	\$3,186,567	3.94%	\$123,715	\$3,237,432	3.82%
0053	Data Processing Services	\$541,839	\$1,490,104	36.36%	\$594,344	\$1,725,710	34.44%
0061	Community Services	\$446,263	\$2,760,679	16.16%	\$372,301	\$2,625,124	14.18%
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	\$7,380	\$45,248	16.31%	\$8,334	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$0	\$32,167,905	0.00%	\$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	\$6,876,711	0.00%	\$0	\$15,536,759	0.00%
0099	Other Intergovernmental Charges	\$227,101	\$987,277	23.00%	\$259,657	\$1,080,586	24.03%
6030	Total Expenditures	\$13,538,801	\$182,141,657	7.43%	\$10,873,637	\$197,115,811	5.52%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$5,366,306	-\$643,722		-\$7,762,643	\$0	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$35,559	\$56,552	62.88%	\$9,280	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
7080	Total Other Financing Sources and (Uses)	\$35,559	\$56,552		\$9,280	\$0	
1200	Net Change in Fund Balances	-\$5,330,747	-\$587,170		-\$7,753,363	\$0	
0100	Fund Balances- Beginning	\$43,849,913	\$43,849,913		\$43,262,743	\$43,262,743	
3000	Fund Balances - Ending	\$38,519,166	\$43,262,743		\$35,509,380	\$43,262,743	

GRAPEVINE-COLLEYVILLE ISD

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

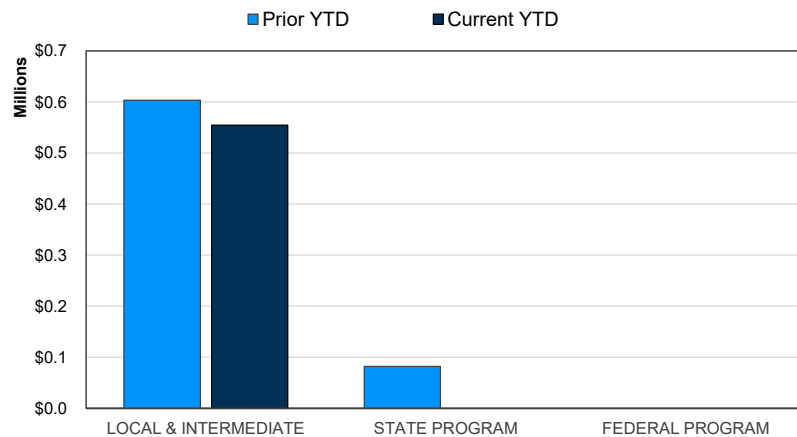
Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
REVENUES:							
5700	Local and Intermediate Sources	\$393,743	\$3,719,426	10.59%	\$400,627	\$6,257,624	6.40%
5800	State Program Revenues	\$0	\$152,107	0.00%	\$0	\$73,400	0.00%
5900	Federal Program Revenues	\$100,321	\$1,667,039	6.02%	\$158,192	\$2,205,505	7.17%
5020	Total Revenues	\$494,064	\$5,538,572	8.92%	\$558,819	\$8,536,529	6.55%
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	\$534,890	\$5,527,984	9.68%	\$501,676	\$9,106,958	5.51%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$3,916	\$22,399	17.48%	\$2,918	\$1,400	208.45%
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	\$538,806	\$5,550,383	9.71%	\$504,594	\$9,108,358	5.54%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	-\$44,742	-\$11,811		\$54,225	-\$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	-\$41,844	-\$8,913		\$54,225	-\$571,829	
0100	Fund Balances- Beginning	\$1,076,710	\$1,076,710		\$1,067,796	\$1,067,796	
3000	Fund Balances - Ending	\$1,034,866	\$1,067,797		\$1,122,021	\$495,967	

Debt Service Fund | Financial Summary

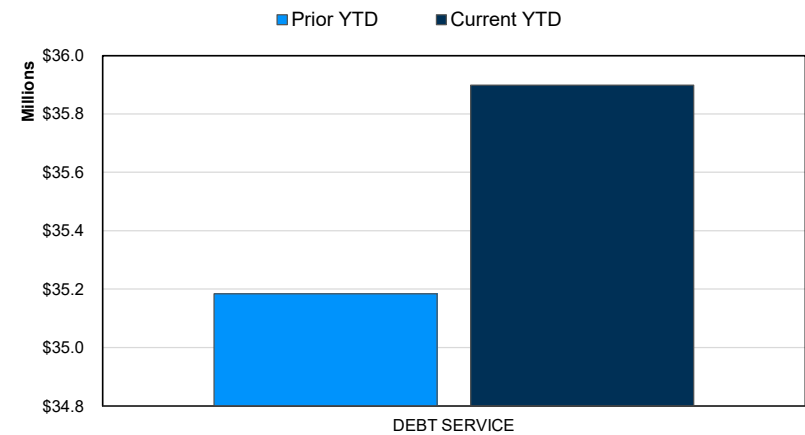
For the Period Ending August 31, 2025

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$603,304	\$43,580,026	1.38%	\$554,194	\$43,227,089	1.28%
State Program	81,679	2,935,873	2.78%	0	2,741,841	0.00%
Federal Program	0	0		0	0	
TOTAL REVENUE	\$684,983	\$46,515,899	1.47%	\$554,194	\$45,968,930	1.21%
EXPENDITURES						
Debt Service	\$35,183,438	\$41,350,680	85.09%	\$35,898,679	\$44,488,755	80.69%
TOTAL EXPENDITURES	\$35,183,438	\$41,350,680	85.09%	\$35,898,679	\$44,488,755	80.69%
SURPLUS / (DEFICIT)	(\$34,498,455)	\$5,165,219		(\$35,344,485)	\$1,480,175	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$134,807,462	\$135,271,562	
Other Financing Uses	0	0		(134,383,698)	(134,383,698)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$423,764	\$887,864	
NET CHANGE IN FUND BALANCE	(\$34,498,455)	\$5,165,219		(\$34,920,721)	\$2,368,039	
ENDING FUND BALANCE	\$32,829,996	\$72,493,669		\$37,572,948	\$74,861,708	

Revenues by Source



Expenditures by Function



Federal Funds | Financial Summary

For the Period Ending August 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	\$207,923	\$1,091,598	19.05%	\$26,077	\$798,504	3.27%
224 IDEA - Part B, Formula	\$131,562	\$1,840,087	7.15%	\$18,269	\$2,429,469	0.75%
225 IDEA - Part B, Preschool	\$1,050	\$30,739	3.42%	\$226	\$31,011	0.73%
244 CTE	\$8,847	\$87,539	10.11%	\$9,309	\$91,283	10.20%
255 ESEA, Title II, Part A	\$9,839	\$347,062	2.84%	\$22,800	\$325,769	7.00%
263 Title III, Part A	\$12,344	\$168,126	7.34%	\$9,063	\$174,497	5.19%
279 TCLAS- ESSER III	\$5,315	\$5,315	100.00%	\$0	\$0	
282 ESSER III - ARP	\$20,605	\$24,094	85.52%	\$0	\$0	
289 Federally Funded Special Revenue Funds	\$0	\$80,088	0.00%	\$244	\$28,778	0.85%
TOTAL EXPENDITURES	\$397,487	\$3,674,648	10.82%	\$113,510	\$3,960,811	2.87%