Grapevine-Colleyville Independent School District

Board Information Item

Information Packet	Board Agenda Information	Board Agenda Action	Board Agenda Consent
☒	☐	☐	☐
07/27/2026			

Subject: Approve Financial Reports for May 2026

Contact Person: Carla Settle, 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 2026. The reports reflect year-to-date totals for revenues and expenditures with a comparison to the previous fiscal year through the same period.

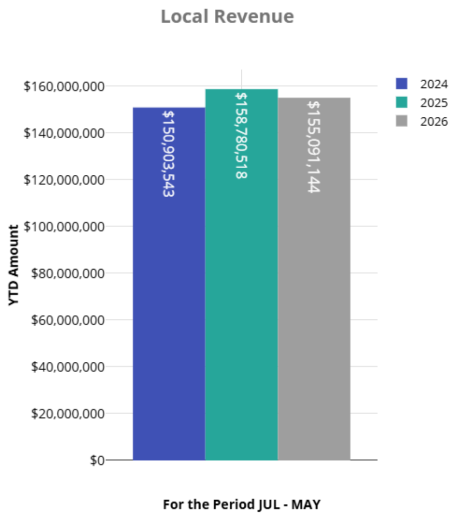
Attachments: Financial Reports as of May 31, 2026, include:

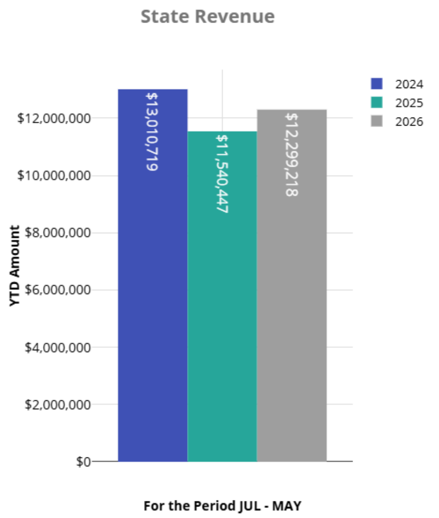
- General Fund Revenue Overview
- General Fund Expenditure Overview
- General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances
- Food Service Statement of Revenues, Expenditures, and Changes in Fund Balances
- Debt Service Financial Summary
- Federal Funds Financial Summary

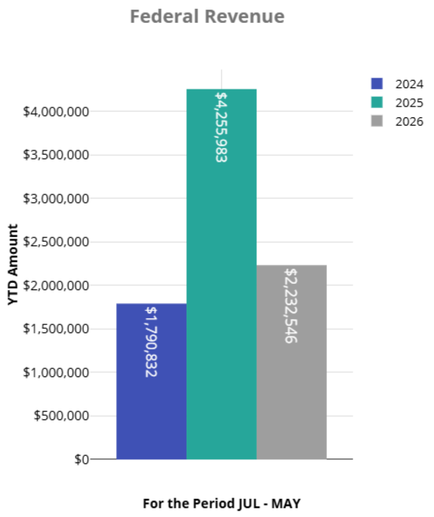
Recommendation: The recommendation is for the Board of Trustees to approve the financial reports for the month ending on May 31, 2026.

GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Revenue Overview
May 2026

Local Revenue	State Revenue	Federal Revenue
$155,091,144	**$12,299,218**	**$2,232,546**
96.40% of Budget	51.15% of Budget	101.55% of Budget



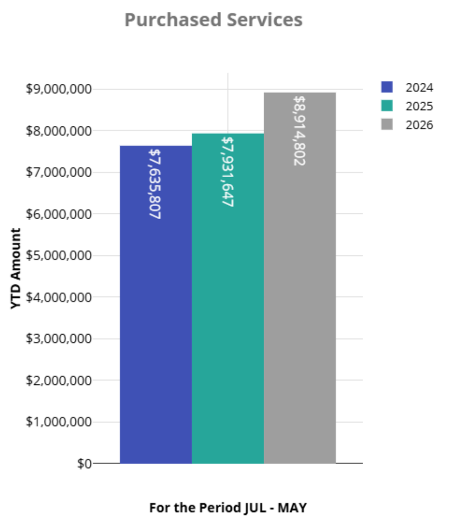


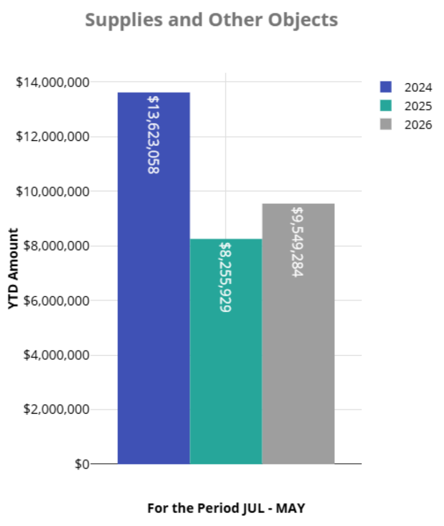


	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	$149,424,262	$137,810,586	$146,719,138	93.93%
5712 TAXES, PRIOR YEAR	$-431,156	$13,480	$550,000	2.45%
5742 EARNINGS ON INVESTMENT	$2,621,896	$2,296,676	$2,100,000	109.37%
ALL OTHER LOCAL REVENUE	$7,165,516	$14,970,401	$11,508,878	130.08%
TOTAL LOCAL REVENUE	$158,780,518	$155,091,144	$160,878,016	96.40%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	$4,474,992	$3,195,558	$5,046,069	63.33%
5812 FSP FORMULA FOUNDATION	$1,282	$2,020,454	$10,369,988	19.48%
5829 STATE PRGM DIST BY TEA	$0	$0	$1,616	0.00%
5831 TRS ON-BEHALF	$7,064,173	$7,083,206	$8,630,029	82.08%
ALL OTHER STATE REVENUE	$0	$0	$0	0.00%
TOTAL STATE REVENUE	$11,540,447	$12,299,218	$24,047,702	51.15%
TOTAL FEDERAL REVENUE	$4,255,983	$2,232,546	$2,198,493	101.55%
TOTAL REVENUE	$174,576,948	$169,622,908	$187,124,211	90.65%
7000 OTHER FINANCING SOURCES	$56,552	$92,724	$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	$174,633,500	$169,715,633	$187,124,211	90.70%

GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Expense Overview
May 2026

Salaries and Benefits	Purchased Services	Supplies & Equipment
$121,172,407	**$8,914,802**	**$9,420,612**
94.42% of Budget	22.88% of Budget	44.34% of Budget





	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	$85,429,261	$87,674,222	$88,963,129	98.55%
6120-6129 SUPPORT PERSONNEL	$17,088,962	$16,323,159	$19,552,110	83.49%
6130-6139 EMPLOYEE ALLOWANCES	$91,136	$95,077	$101,190	93.96%
6140-6149 EMPLOYEE BENEFITS	$16,617,937	$17,079,949	$19,713,177	86.64%
TOTAL SALARIES AND BENEFITS	$119,227,296	$121,172,407	$128,329,606	94.42%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	$7,607,700	$8,783,616	$13,920,704	63.10%
6224 RECAPTURE	$323,947	$131,186	$25,037,511	0.52%
TOTAL PURCHASED SERVICES	$7,931,647	$8,914,802	$38,958,215	22.88%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	$4,454,000	$2,709,118	$3,613,674	74.97%
6400 OTHER OPERATING	$3,793,562	$6,711,494	$0	38.07%
6500 DEBT SERVICE	$0	$0	$0	0.00%
6600 CAPITAL OUTLAY	$8,367	$0	$0	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	$8,255,929	$9,420,612	$21,244,015	44.34%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	$0	$128,673	$0	0.00%
TOTAL TRANSFERS	$0	$128,673	$0	0.00%
TOTAL EXPENSES	$135,414,871	$139,636,493	$188,531,835	74.07%

GRAPEVINE-COLLEYVILLE ISD
Statement of Revenues, Expenditures and Changes in Fund Balances – General Fund
May 2026

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	$158,780,518	$163,175,592	97.31%	$155,091,144	$160,878,016	96.40%
5800	State Program Revenues	$11,540,447	$23,894,171	48.30%	$12,299,218	$24,047,702	51.15%
5900	Federal Program Revenues	$4,255,983	$4,345,153	97.95%	$2,232,546	$2,198,493	101.55%
5020	Total Revenues	$174,576,948	$191,414,916	91.20%	$169,622,908	$187,124,211	90.65%
	EXPENDITURES:						
	Current:						
0011	Instruction	$83,743,369	$88,026,322	95.13%	$85,345,997	$88,028,739	96.95%
0012	Instructional Resources and Media Services	$1,488,578	$1,537,441	96.82%	$1,586,062	$1,550,699	102.28%
0013	Curriculum and Staff Development	$378,541	$504,034	75.10%	$285,064	$538,562	52.93%
0021	Instructional Leadership	$3,135,321	$3,453,579	90.78%	$2,853,309	$3,510,863	81.27%
0023	School Leadership	$8,096,514	$8,887,918	91.10%	$8,246,155	$9,112,013	90.50%
0031	Guidance, Counseling, & Evaluation Services	$5,440,279	$5,936,166	91.65%	$5,607,770	$6,460,519	86.80%
0032	Social Work Services	$167,431	$171,093	97.86%	$255,612	$169,191	151.08%
0033	Health Services	$1,751,511	$1,826,945	95.87%	$1,811,840	$1,814,908	99.83%
0034	Student Transportation	$3,623,772	$3,496,290	103.65%	$3,035,135	$4,107,734	73.89%
0035	Food Service	$107,712	$0	0.00%	$107,020	$0	0.00%
0036	Cocurricular/Extracurricular Activities	$3,739,640	$3,909,966	95.64%	$3,709,644	$4,253,270	87.22%
0041	General Administration	$4,115,440	$4,599,095	89.48%	$4,015,540	$4,627,069	86.78%
0051	Facilities Maintenance and Operations	$13,907,561	$15,903,865	87.45%	$13,545,122	$17,319,475	78.21%
0052	Security and Monitoring Services	$466,188	$3,192,928	14.60%	$459,982	$3,239,787	14.20%
0053	Data Processing Services	$1,383,183	$1,503,794	91.98%	$1,565,920	$1,607,353	97.42%
0061	Community Services	$2,517,461	$2,531,070	99.46%	$2,275,002	$2,625,124	86.66%
0071	Principal on Long-term Debt	$0	$0	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	$41,144	$50,146	82.05%	$45,837	$0	0.00%
0091	Contracted Instructional Services Between Public Schools	$323,947	$34,531,654	0.94%	$131,186	$25,037,511	0.52%
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%	$3,607,723	$13,448,432	26.83%
0099	Other Intergovernmental Charges	$987,277	$987,277	100.00%	$1,017,902	$1,080,586	94.20%
6030	Total Expenditures	$135,414,871	$193,201,430	70.09%	$139,636,493	$188,531,835	74.07%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	$39,162,077	-$1,786,514		$29,986,415	-$1,407,624	
	Other Financing Sources and (Uses):						
7900	Other Financing Sources	$56,552	$56,552	100.00%	$92,724	$0	0.00%
8900	Other Financing Uses	$0	$0	0.00%	$128,673	$0	0.00%
7080	Total Other Financing Sources and (Uses)	$56,552	$56,552		-$35,949	$0	
1200	Net Change in Fund Balances	$39,218,629	-$1,729,962		$29,950,466	-$1,407,624	
0100	Fund Balances- Beginning	$41,470,372	$41,470,372		$39,740,410	$39,740,410	
3000	Fund Balances - Ending	$80,689,001	$39,740,410		$69,690,876	$38,332,786	

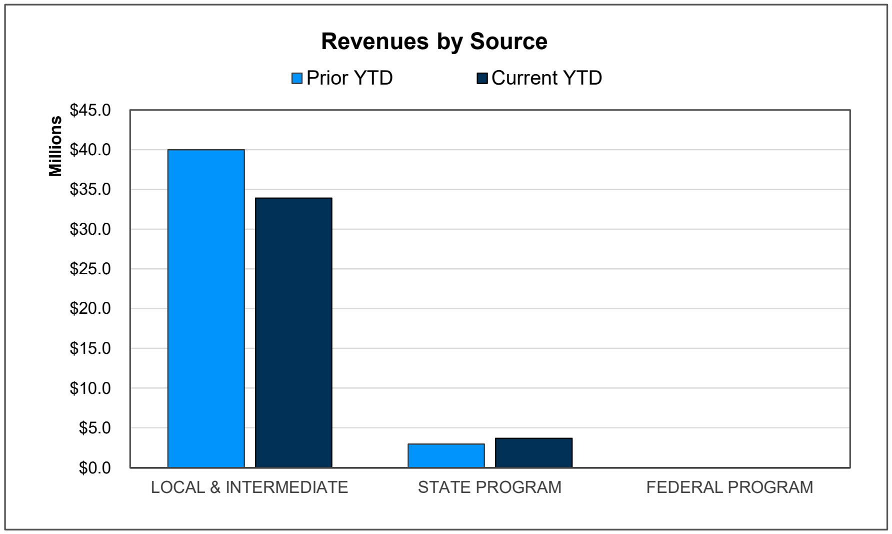
GRAPEVINE-COLLEYVILLE ISD
Statement of Revenues, Expenditures and Changes in Fund Balances – Food Service Fund
May 2026

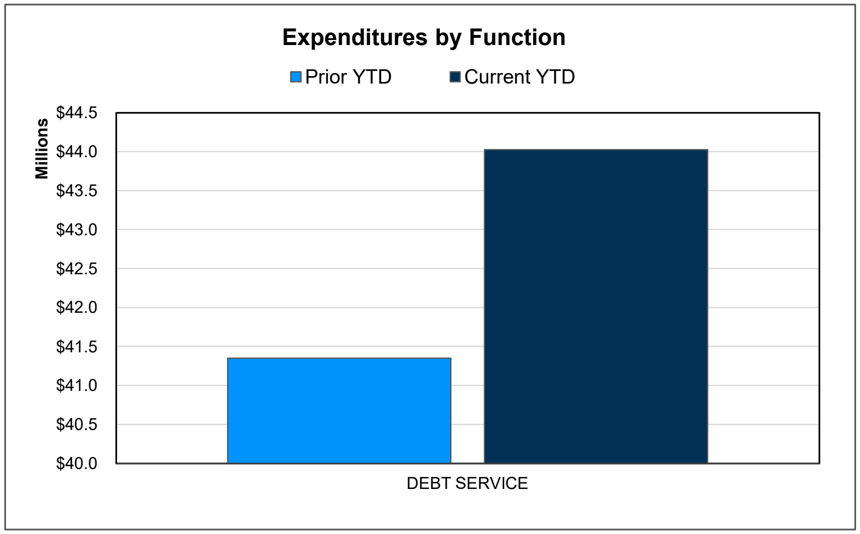
Data Control Codes		Prior YTD	Prior Year Actuals	YTD% of PY Actuals	Current YTD	Annual Budget	YTD% of Budget
	REVENUES:						
5700	Local and Intermediate Sources	$3,714,613	$3,741,054	99.29%	$3,779,936	$6,257,624	60.41%
5800	State Program Revenues	$152,107	$21,574	705.03%	$42,883	$73,400	58.42%
5900	Federal Program Revenues	$1,671,498	$2,147,345	77.84%	$1,777,331	$2,205,505	80.59%
5020	Total Revenues	$5,538,218	$5,909,973	93.71%	$5,600,149	$8,536,529	65.60%
	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	$5,398,771	$5,734,178	94.15%	$5,172,326	$9,083,087	56.94%
0036	Cocurricular/Extracurricular Activities	$0	$0	$0	$0	$0	$0
0041	General Administration	$0	$0	$0	$0	$0	$0
0051	Facilities Maintenance and Operations	$19,325	$22,399	86.28%	$20,962	$25,271	82.95%
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	$5,418,096	$5,756,576	94.12%	$5,193,288	$9,108,358	57.02%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	$120,122	$153,397		$406,861	-$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	$123,020	$156,295		$406,861	-$571,829	
0100	Fund Balances- Beginning	$847,386	$847,386		$1,003,680	$1,003,680	
3000	Fund Balances - Ending	$970,406	$1,003,681		$1,410,541	$431,851	

Debt Service Fund | Financial Summary

For the Period Ending May 31, 2026

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	$39,973,429	$43,407,454	92.09%	$33,893,207	$37,416,128	90.58%
State Program	2,935,873	2,369,668	123.89%	3,681,712	3,802,032	96.84%
Federal Program	0	0		0	0	
TOTAL REVENUE	**$42,909,302**	**$45,777,122**	**93.74%**	**$37,574,919**	**$41,218,160**	**91.16%**
EXPENDITURES						
Debt Service	$41,350,680	$41,350,680	100.00%	$44,023,375	$44,952,855	97.93%
TOTAL EXPENDITURES	**$41,350,680**	**$41,350,680**	**100.00%**	**$44,023,375**	**$44,952,855**	**97.93%**
SURPLUS / (DEFICIT)	**$1,558,622**	**$4,426,442**		**($6,448,456)**	**($3,734,695)**	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	$0	$0		$134,808,622	$135,735,662	
Other Financing Uses	0	0		(134,383,698)	(134,383,698)	
TOTAL OTHER FINANCING SOURCES / (USES)	**$0**	**$0**		**$424,924**	**$1,351,964**	
NET CHANGE IN FUND BALANCE	**$1,558,622**	**$4,426,442**		**($6,023,532)**	**($2,382,731)**	
ENDING FUND BALANCE	**$68,887,071**	**$71,754,891**		**$65,731,359**	**$69,372,160**	





Federal Funds | Financial Summary

For the Period Ending May 31, 2026

	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	$1,081,228	$1,140,206	94.83%	$494,414	$566,552	87.27%
224 IDEA - Part B, Formula	$1,795,373	$1,866,525	96.19%	$1,466,141	$3,099,997	47.29%
225 IDEA - Part B, Preschool	$30,209	$31,568	95.69%	$29,352	$28,669	102.38%
244 CTE	$87,647	$102,648	85.39%	$103,336	$115,106	89.77%
255 ESEA, Title II, Part A	$337,142	$350,357	96.23%	$431,059	$453,062	95.14%
263 Title III, Part A	$162,378	$169,224	95.95%	$124,838	$258,170	48.36%
272 Medicaid Administrative Claiming Program	$0	$12,538	0.00%	$12,120	$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	$71,910	$392,102	18.34%	$200,873	$173,079	116.06%
TOTAL EXPENDITURES	**$3,596,756**	**$4,104,121**	**87.64%**	**$2,889,655**	**$4,776,135**	**60.50%**