

# Board Information Item

---

Information Packet

Board Agenda Information

Board Agenda Action

Board Agenda Consent

03/30/2026

**Subject:** Approve Financial Reports – February 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 February 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 February 28, 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 February 28, 2026.

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

Local Revenue

**\$149,749,572**

90.55% of Budget

State Revenue

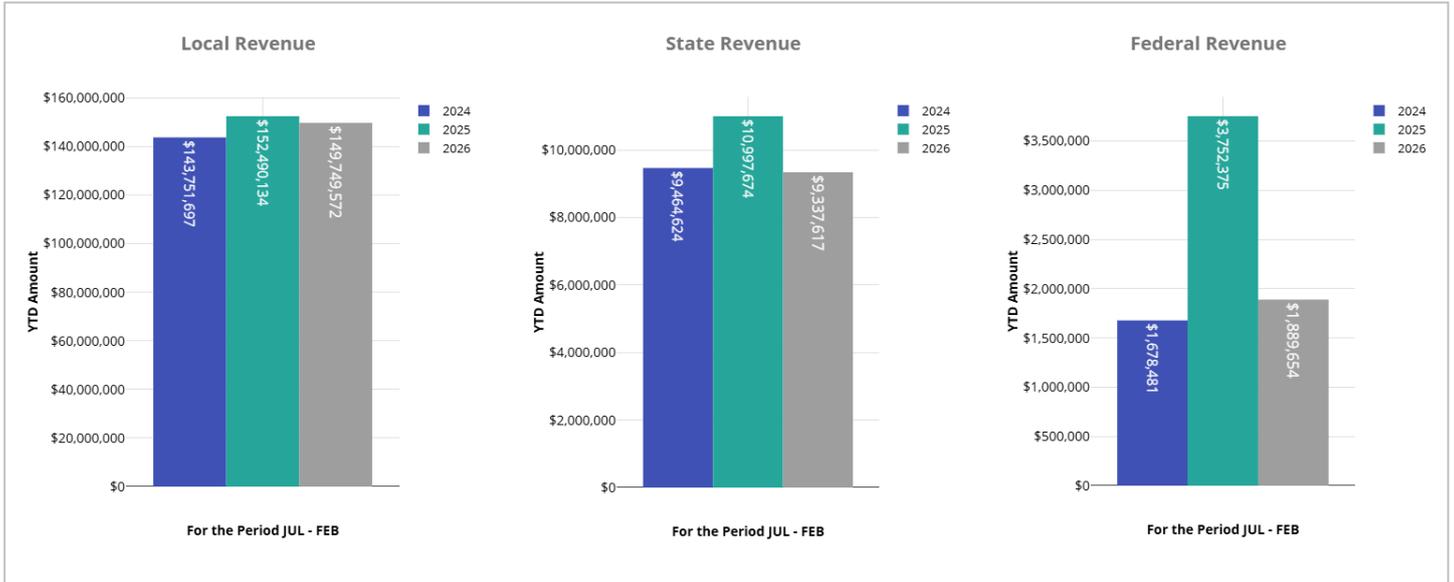
**\$9,337,617**

31.45% of Budget

Federal Revenue

**\$1,889,654**

92.25% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
<b>LOCAL REVENUE</b>				
5711 TAXES, CURRENT YEAR	\$146,984,749	\$143,779,149	\$150,256,440	95.69%
5712 TAXES, PRIOR YEAR	\$-364,036	\$-49,634	\$550,000	-9.02%
5742 EARNINGS ON INVESTMENT	\$1,363,413	\$1,320,130	\$2,700,000	48.89%
ALL OTHER LOCAL REVENUE	\$4,506,008	\$4,699,927	\$11,873,878	39.58%
<b>TOTAL LOCAL REVENUE</b>	<b>\$152,490,134</b>	<b>\$149,749,572</b>	<b>\$165,380,318</b>	<b>90.55%</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	\$5,167,270	\$5,179,936	\$8,630,029	60.02%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
<b>TOTAL STATE REVENUE</b>	<b>\$10,997,674</b>	<b>\$9,337,617</b>	<b>\$29,687,000</b>	<b>31.45%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$3,752,375</b>	<b>\$1,889,654</b>	<b>\$2,048,493</b>	<b>92.25%</b>
<b>TOTAL REVENUE</b>	<b>\$167,240,182</b>	<b>\$160,976,842</b>	<b>\$197,115,811</b>	<b>81.67%</b>
7000 OTHER FINANCING SOURCES	\$47,273	\$87,789	\$0	0.00%
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>\$167,287,455</b>	<b>\$161,064,631</b>	<b>\$197,115,811</b>	<b>81.71%</b>

GRAPEVINE-COLLEYVILLE ISD  
 YTD General Fund Expense Overview  
 February 2026

Salaries and Benefits

**\$86,333,644**

67.27% of Budget

Purchased Services

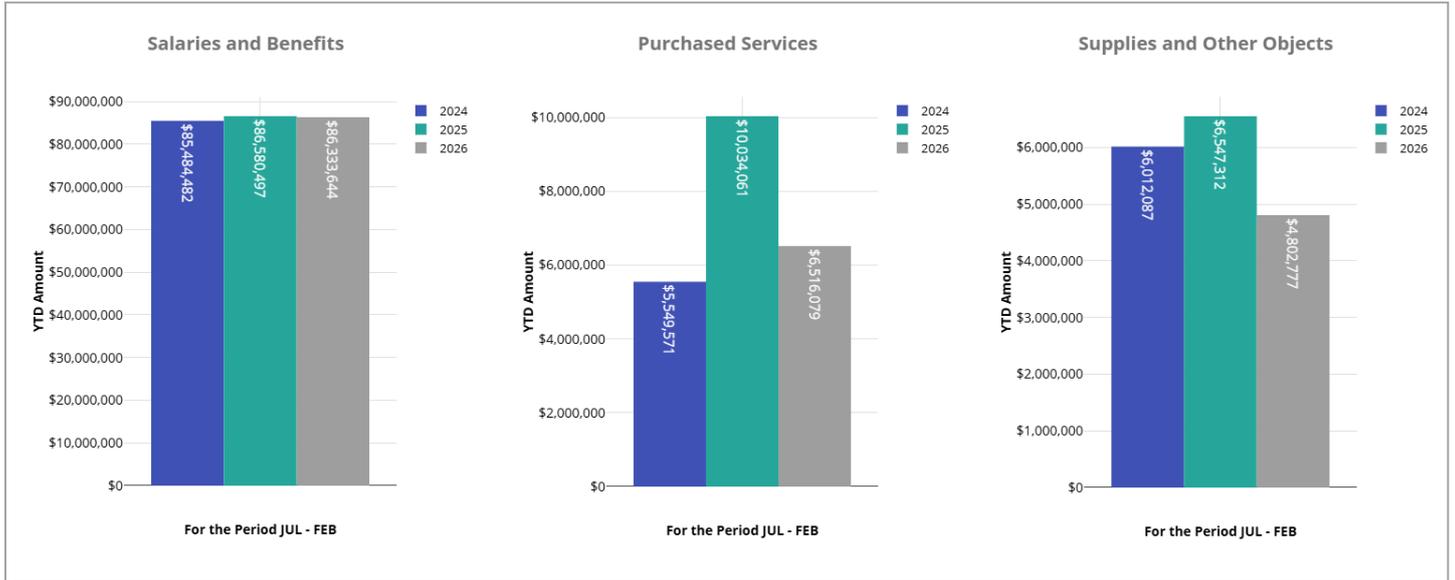
**\$6,516,079**

14.09% of Budget

Supplies & Equipment

**\$4,674,104**

19.48% 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	\$61,565,069	\$61,936,695	\$88,990,839	69.60%
6120-6129 SUPPORT PERSONNEL	\$12,767,931	\$11,711,326	\$19,545,717	59.92%
6130-6139 EMPLOYEE ALLOWANCES	\$63,079	\$68,804	\$101,190	68.00%
6140-6149 EMPLOYEE BENEFITS	\$12,184,419	\$12,616,818	\$19,697,312	64.05%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>\$86,580,497</b>	<b>\$86,333,644</b>	<b>\$128,335,058</b>	<b>67.27%</b>
<b>PURCHASED SERVICES</b>				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$5,399,218	\$6,516,079	\$13,648,311	47.74%
6224 RECAPTURE	\$4,634,843	\$0	\$32,612,802	0.00%
<b>TOTAL PURCHASED SERVICES</b>	<b>\$10,034,061</b>	<b>\$6,516,079</b>	<b>\$46,261,113</b>	<b>14.09%</b>
<b>SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE</b>				
6300 SUPPLIES	\$3,494,957	\$1,878,144	\$3,602,714	52.13%
6400 OTHER OPERATING	\$3,043,989	\$2,795,960	\$0	14.12%
6500 DEBT SERVICE	\$0	\$0	\$596,411	0.00%
6600 CAPITAL OUTLAY	\$8,367	\$0	\$0	0.00%
<b>TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT</b>	<b>\$6,547,312</b>	<b>\$4,674,104</b>	<b>\$23,995,694</b>	<b>19.48%</b>
<b>OTHER FINANCES USES</b>				
8000 OTHER FINANCING USES	\$0	\$128,673	\$0	0.00%
<b>TOTAL TRANSFERS</b>	<b>\$0</b>	<b>\$128,673</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>\$103,161,870</b>	<b>\$97,652,500</b>	<b>\$198,591,864</b>	<b>49.17%</b>

# GRAPEVINE-COLLEYVILLE ISD

## Statement of Revenues, Expenditures and Changes in Fund Balances - General Fund

February 2026

		Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES:</b>							
5700	Tax Revenue	\$146,802,434	\$143,308,594	102.44%	\$144,102,734	\$151,556,440	95.08%
5700	Other Local Sources	5,687,700	19,866,998	28.63%	5,646,838	13,823,878	40.85%
5800	State Program	10,997,674	23,894,171	46.03%	9,337,617	29,687,000	31.45%
5900	Federal Program	3,752,375	4,345,153	86.36%	1,889,654	2,048,493	92.25%
<b>TOTAL REVENUE</b>		<b>\$167,240,183</b>	<b>\$191,414,916</b>	<b>87.37%</b>	<b>\$160,976,843</b>	<b>\$197,115,811</b>	<b>81.67%</b>
<b>EXPENDITURES:</b>							
0011	Instruction	\$60,352,911	\$88,026,322	68.56%	\$60,468,401	\$87,894,236	68.80%
0012	Instructional Media	1,082,072	1,537,441	70.38%	1,153,251	1,550,749	74.37%
0013	Curriculum & Personnel Development	297,784	504,034	59.08%	229,235	548,899	41.76%
0021	Instructional Leadership	2,321,558	3,453,579	67.22%	2,090,876	3,510,863	59.55%
0023	School Leadership	5,837,173	8,887,918	65.68%	5,966,727	9,118,017	65.44%
0031	Guidance & Counseling	3,916,882	5,936,166	65.98%	4,075,273	6,462,019	63.07%
0032	Social Work Services	122,003	171,093	71.31%	124,078	169,191	73.34%
0033	Health Services	1,261,732	1,826,945	69.06%	1,285,361	1,814,885	70.82%
0034	Pupil Transportation	2,522,092	3,496,290	72.14%	2,167,383	4,107,734	52.76%
0035	Food Services	80,311	0		82,271	0	
0036	Extracurricular Activities	2,671,600	3,909,966	68.33%	2,659,126	4,249,295	62.58%
0041	General Administration	3,049,782	4,599,095	66.31%	3,016,514	4,621,494	65.27%
0051	Plant Maintenance & Operations	10,965,050	15,903,865	68.95%	10,308,839	17,245,575	59.78%
0052	Security & Monitoring Services	369,450	3,192,928	11.57%	376,208	3,239,872	11.61%
0053	Data Processing Services	1,021,434	1,503,794	67.92%	1,060,779	1,607,353	66.00%
0061	Community Service	1,901,821	2,531,070	75.14%	1,657,560	2,625,124	63.14%
0071	Debt Service	0	0		0	596,411	0.00%
0081	Facilities Acq. & Construction	29,286	50,146	58.40%	33,336	0	
0091	Contracted Institutional Services	4,634,843	34,531,654	13.42%	0	32,612,802	0.00%
0093	Payments to Fiscal Agent	0	0		0	0	
0095	Payments to JJAEP Programs	0	0		0	0	
0096	Payments to Charter Schools	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	724,084	987,277	73.34%	768,608	1,080,586	71.13%
<b>TOTAL EXPENDITURES</b>		<b>\$103,161,868</b>	<b>\$193,201,431</b>	<b>53.40%</b>	<b>\$97,523,826</b>	<b>\$198,591,864</b>	<b>49.11%</b>
<b>SURPLUS / (DEFICIT)</b>		<b>\$64,078,315</b>	<b>(\$1,786,515)</b>		<b>\$63,453,017</b>	<b>(\$1,476,053)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>							
7900	Other Financing Sources	\$47,273	\$56,552		\$87,789	\$0	
8900	Other Financing Uses	0	0		(128,673)	0	
<b>TOTAL OTHER FINANCING SOURCES / (USES)</b>		<b>\$47,273</b>	<b>\$56,552</b>		<b>(\$40,884)</b>	<b>\$0</b>	
<b>NET CHANGE IN FUND BALANCE</b>		<b>\$64,125,588</b>	<b>(\$1,729,963)</b>		<b>\$63,412,133</b>	<b>(\$1,476,053)</b>	
<b>BEGINNING FUND BALANCE</b>		<b>\$41,470,372</b>	<b>\$41,470,372</b>		<b>\$39,740,410</b>	<b>\$39,740,410</b>	
<b>ENDING FUND BALANCE</b>		<b>\$105,595,957</b>	<b>\$39,740,410</b>		<b>\$103,152,540</b>	<b>\$38,264,357</b>	

**GRAPEVINE-COLLEYVILLE ISD**

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

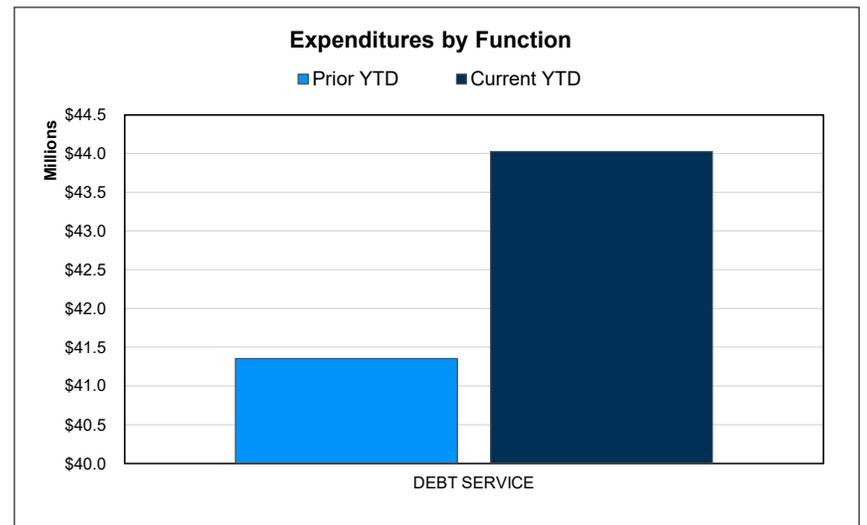
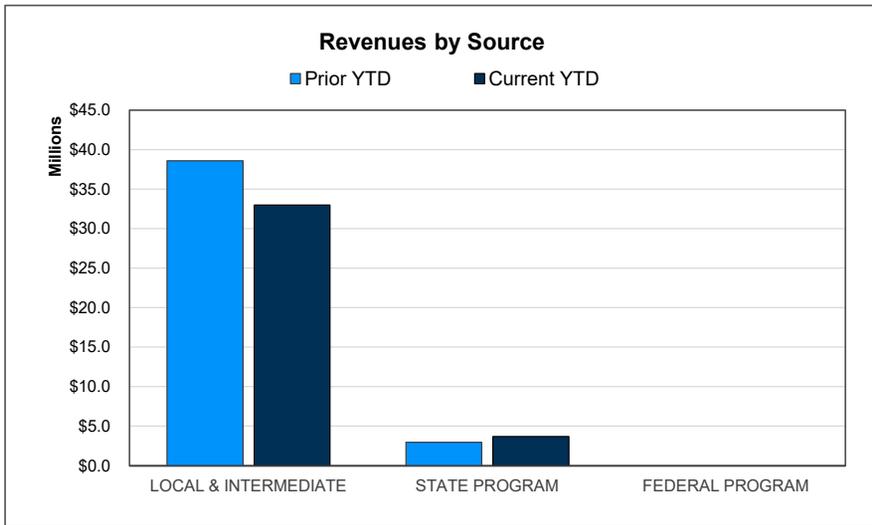
**February 2026**

<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	\$2,703,595	\$3,741,054	72.27%	\$2,742,988	\$6,257,624	43.83%
<b>5800</b>	State Program Revenues	\$134,614	\$21,574	623.95%	\$10,544	\$73,400	14.36%
<b>5900</b>	Federal Program Revenues	\$1,143,421	\$2,147,345	53.25%	\$1,132,546	\$2,205,505	51.35%
<b>5020</b>	<b>Total Revenues</b>	<b>\$3,981,630</b>	<b>\$5,909,973</b>	<b>67.37%</b>	<b>\$3,886,077</b>	<b>\$8,536,529</b>	<b>45.52%</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	\$3,975,115	\$5,734,178	69.32%	\$3,650,490	\$9,083,087	40.19%
<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	\$15,361	\$22,399	68.58%	\$15,193	\$25,271	60.12%
<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>\$3,990,476</b>	<b>\$5,756,576</b>	<b>69.32%</b>	<b>\$3,665,683</b>	<b>\$9,108,358</b>	<b>40.25%</b>
<b>1100</b>	Excess (Deficiency) of Revenues Over Expenditures(Under)	<b>-8,846</b>	<b>\$153,397</b>		<b>\$220,394</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>-\$5,948</b>	<b>\$156,295</b>		<b>\$220,394</b>	<b>-\$571,829</b>	
<b>0100</b>	Fund Balances- Beginning	\$847,386	\$847,386		\$1,003,680	\$1,003,680	
<b>3000</b>	Fund Balances - Ending	\$841,438	\$1,003,681		\$1,224,074	\$431,851	

# Debt Service Fund | Financial Summary

For the Period Ending February 28, 2026

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
<b>REVENUES</b>						
Local & Intermediate	\$38,556,552	\$43,407,454	88.82%	\$32,960,227	\$37,416,128	88.09%
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>\$41,492,425</b>	<b>\$45,777,122</b>	<b>90.64%</b>	<b>\$36,641,939</b>	<b>\$41,218,160</b>	<b>88.90%</b>
<b>EXPENDITURES</b>						
Debt Service	\$41,354,615	\$41,350,680	100.01%	\$44,023,375	\$44,952,855	97.93%
<b>TOTAL EXPENDITURES</b>	<b>\$41,354,615</b>	<b>\$41,350,680</b>	<b>100.01%</b>	<b>\$44,023,375</b>	<b>\$44,952,855</b>	<b>97.93%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>\$137,810</b>	<b>\$4,426,442</b>		<b>(\$7,381,436)</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>\$137,810</b>	<b>\$4,426,442</b>		<b>(\$6,957,672)</b>	<b>(\$2,382,731)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$67,466,259</b>	<b>\$71,754,891</b>		<b>\$64,797,220</b>	<b>\$69,372,160</b>	



## Federal Funds | Financial Summary

For the Period Ending February 28, 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	\$832,785	\$1,140,206	73.04%	\$307,758	\$470,636	65.39%
224 IDEA - Part B, Formula	\$1,314,487	\$1,866,525	70.42%	\$1,041,948	\$3,099,997	33.61%
225 IDEA - Part B, Preschool	\$21,745	\$31,568	68.88%	\$20,469	\$28,669	71.40%
244 CTE	\$59,355	\$102,648	57.82%	\$63,273	\$91,283	69.32%
255 ESEA, Title II, Part A	\$228,077	\$350,357	65.10%	\$313,763	\$265,181	118.32%
263 Title III, Part A	\$116,151	\$169,224	68.64%	\$91,999	\$221,771	41.48%
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	\$43,706	\$392,102	11.15%	\$78,623	\$71,401	110.12%
<b>TOTAL EXPENDITURES</b>	<b>\$2,647,175</b>	<b>\$4,104,121</b>	<b>64.50%</b>	<b>\$1,957,476</b>	<b>\$4,330,438</b>	<b>45.20%</b>