

Board Information Item

Information Packet

Board Agenda Information

Board Agenda Action

Board Agenda Consent

04/27/2026

Subject: Approve Financial Reports – March 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 March 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 March 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 March 31, 2026.

GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Revenue Overview
March 2026

Local Revenue

\$150,830,778

91.20% of Budget

State Revenue

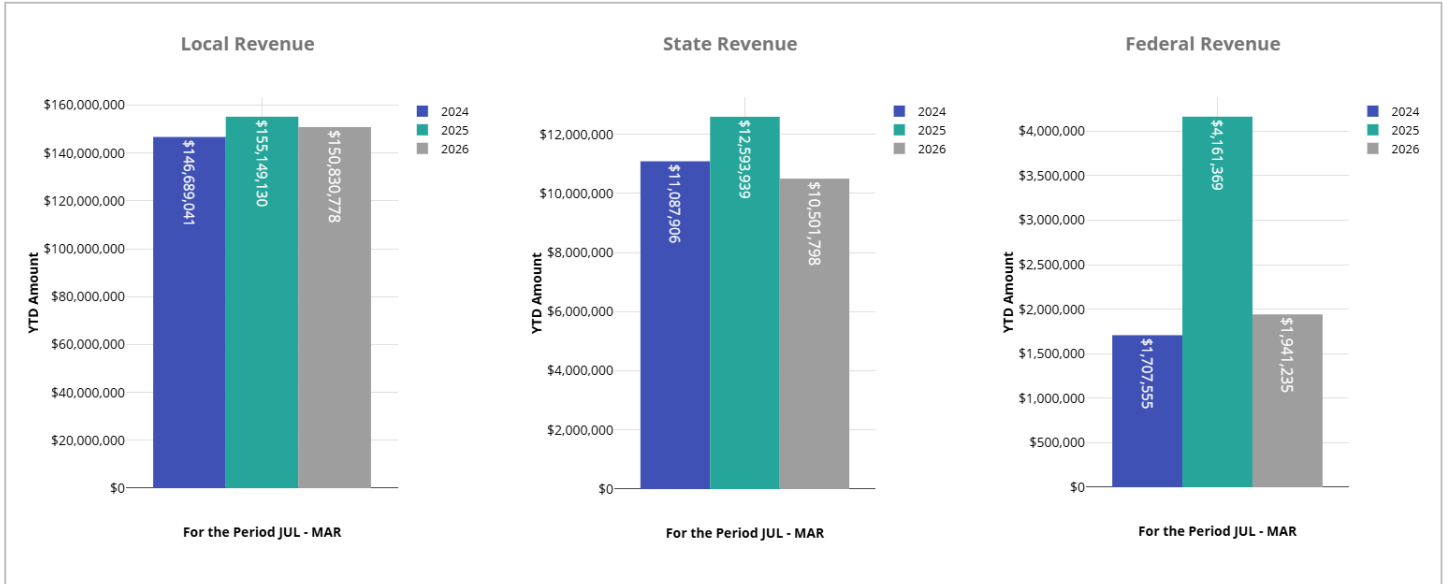
\$10,501,798

35.38% of Budget

Federal Revenue

\$1,941,235

94.76% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
LOCAL REVENUE				
5711 TAXES, CURRENT YEAR	\$148,260,764	\$143,779,149	\$150,256,440	95.69%
5712 TAXES, PRIOR YEAR	\$-446,728	\$-49,634	\$550,000	-9.02%
5742 EARNINGS ON INVESTMENT	\$1,837,882	\$1,673,100	\$2,700,000	61.97%
ALL OTHER LOCAL REVENUE	\$5,497,212	\$5,428,163	\$11,873,878	45.72%
TOTAL LOCAL REVENUE	\$155,149,130	\$150,830,778	\$165,380,318	91.20%
STATE REVENUE				
5811 PER CAPITA APPORTIONMENT	\$2,080,543	\$2,663,869	\$5,046,069	52.79%
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	\$5,801,568	\$5,817,475	\$8,630,029	67.41%
ALL OTHER STATE REVENUE	\$0	\$0	\$0	0.00%
TOTAL STATE REVENUE	\$12,593,939	\$10,501,798	\$29,687,000	35.38%
TOTAL FEDERAL REVENUE	\$4,161,369	\$1,941,235	\$2,048,493	94.76%
TOTAL REVENUE	\$171,904,438	\$163,273,812	\$197,115,811	82.83%
7000 OTHER FINANCING SOURCES	\$47,273	\$87,789	\$0	0.00%
TOTAL REVENUE AND OTHER FINANCING SOURCES	\$171,951,711	\$163,361,600	\$197,115,811	82.88%

GRAPEVINE-COLLEYVILLE ISD
YTD General Fund Expense Overview
March 2026

Salaries and Benefits

\$97,921,505

76.36% of Budget

Purchased Services

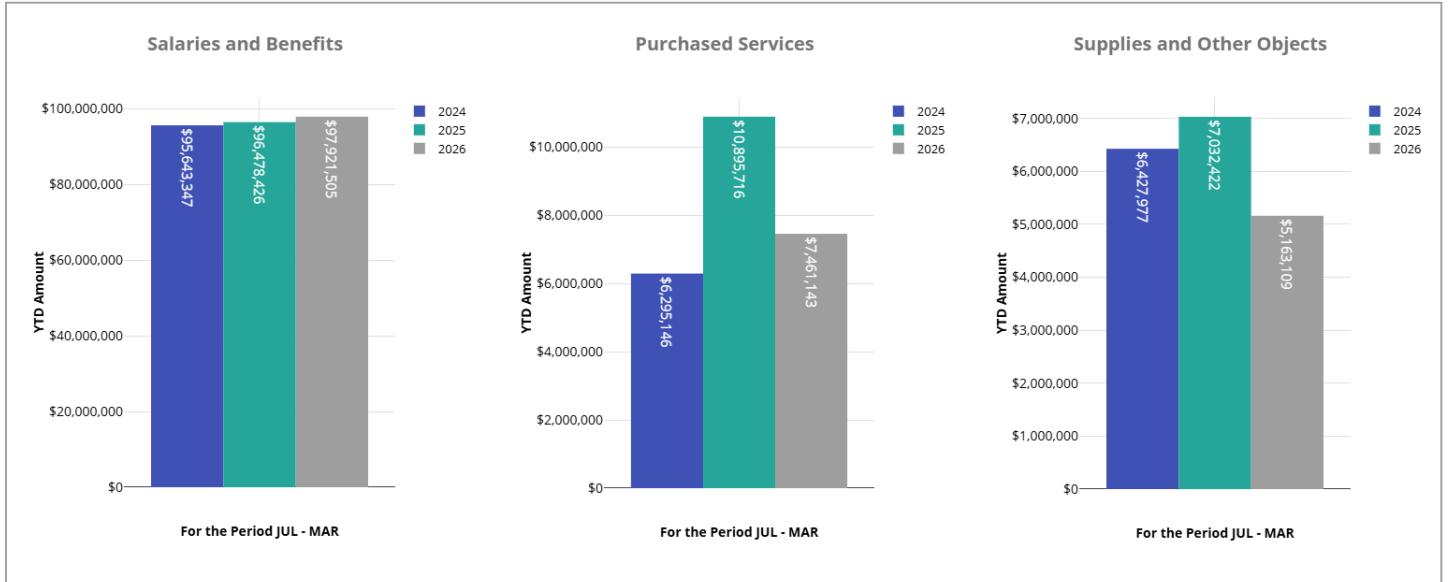
\$7,461,143

16.07% of Budget

Supplies & Equipment

\$5,034,436

21.04% of Budget



	Previous Year YTD Amount	Current Year YTD Amount	Annual Budget	% YTD Budget
Payroll Costs				
6110-6119 TEACHER AND OTHER PROFESSIONAL SALARIES	\$68,452,165	\$70,483,506	\$88,899,511	79.28%
6120-6129 SUPPORT PERSONNEL	\$14,293,980	\$13,257,006	\$19,536,446	67.86%
6130-6139 EMPLOYEE ALLOWANCES	\$70,600	\$77,085	\$101,190	76.18%
6140-6149 EMPLOYEE BENEFITS	\$13,661,680	\$14,103,909	\$19,700,003	71.59%
TOTAL SALARIES AND BENEFITS	\$96,478,426	\$97,921,505	\$128,237,150	76.36%
PURCHASED SERVICES				
6200-6299 PURCHASED AND CONTRACTED SERVICES	\$6,260,873	\$7,461,143	\$13,816,497	54.00%
6224 RECAPTURE	\$4,634,843	\$0	\$32,612,802	0.00%
TOTAL PURCHASED SERVICES	\$10,895,716	\$7,461,143	\$46,429,299	16.07%
SUPPLIES, OTHER OPERATING, CAPITAL, DEBT SERVICE				
6300 SUPPLIES	\$3,828,217	\$2,119,854	\$3,588,973	59.07%
6400 OTHER OPERATING	\$3,195,839	\$2,914,583	\$0	14.76%
6500 DEBT SERVICE	\$0	\$0	\$596,411	0.00%
6600 CAPITAL OUTLAY	\$8,367	\$0	\$0	0.00%
TOTAL SUPPLIES, OTHER, CAPITAL, AND DEBT	\$7,032,422	\$5,034,436	\$23,925,416	21.04%
OTHER FINANCES USES				
8000 OTHER FINANCING USES	\$0	\$128,673	\$0	0.00%
TOTAL TRANSFERS	\$0	\$128,673	\$0	0.00%
TOTAL EXPENSES	\$114,406,564	\$110,545,757	\$198,591,864	55.66%

GRAPEVINE-COLLEYVILLE ISD

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

March 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	\$155,149,130	\$163,175,592	95.08%	\$150,830,778	\$165,380,318	91.20%
5800	State Program Revenues	\$12,593,939	\$23,894,171	52.71%	\$10,501,798	\$29,687,000	35.38%
5900	Federal Program Revenues	\$4,161,369	\$4,345,153	95.77%	\$1,941,235	\$2,048,493	94.76%
5020	Total Revenues	\$171,904,438	\$191,414,916	89.81%	\$163,273,812	\$197,115,811	82.83%
EXPENDITURES:							
Current:							
0011	Instruction	\$67,130,780	\$88,026,322	76.26%	\$68,922,180	\$87,928,755	78.38%
0012	Instructional Resources and Media Services	\$1,197,000	\$1,537,441	77.86%	\$1,283,840	\$1,550,699	82.79%
0013	Curriculum and Staff Development	\$325,568	\$504,034	64.59%	\$248,385	\$538,562	46.12%
0021	Instructional Leadership	\$2,591,287	\$3,453,579	75.03%	\$2,337,718	\$3,510,863	66.59%
0023	School Leadership	\$6,529,955	\$8,887,918	73.47%	\$6,692,512	\$9,112,013	73.45%
0031	Guidance, Counseling, & Evaluation Services	\$4,339,056	\$5,936,166	73.10%	\$4,515,592	\$6,460,519	69.90%
0032	Social Work Services	\$134,557	\$171,093	78.65%	\$168,716	\$169,191	99.72%
0033	Health Services	\$1,401,358	\$1,826,945	76.71%	\$1,456,230	\$1,814,892	80.24%
0034	Student Transportation	\$2,925,342	\$3,496,290	83.67%	\$2,406,161	\$4,107,734	58.58%
0035	Food Service	\$89,684	\$0	0.00%	\$91,100	\$0	0.00%
0036	Cocurricular/Extracurricular Activities	\$2,974,872	\$3,909,966	76.08%	\$3,005,244	\$4,253,270	70.66%
0041	General Administration	\$3,399,956	\$4,599,095	73.93%	\$3,318,702	\$4,627,069	71.72%
0051	Facilities Maintenance and Operations	\$12,102,803	\$15,903,865	76.10%	\$11,454,068	\$17,219,475	66.52%
0052	Security and Monitoring Services	\$402,863	\$3,192,928	12.62%	\$408,135	\$3,239,787	12.60%
0053	Data Processing Services	\$1,102,220	\$1,503,794	73.30%	\$1,193,437	\$1,607,353	74.25%
0061	Community Services	\$2,107,742	\$2,531,070	83.27%	\$1,863,656	\$2,625,124	70.99%
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	\$32,937	\$50,146	65.68%	\$37,503	\$0	0.00%
0091	Contracted Instructional Services Between Public Schools	\$4,634,843	\$34,531,654	13.42%	\$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	\$983,741	\$987,277	99.64%	\$1,013,905	\$1,080,586	93.83%
6030	Total Expenditures	\$114,406,564	\$193,201,430	59.22%	\$110,545,757	\$198,591,864	55.66%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$57,497,874	-\$1,786,514		\$52,728,055	-\$1,476,053	
Other Financing Sources and (Uses):							
7900	Other Financing Sources	\$47,273	\$56,552	83.59%	\$87,789	\$0	0.00%
8900	Other Financing Uses	\$0	\$0	0.00%	\$128,673	\$0	0.00%
7080	Total Other Financing Sources and (Uses)	\$47,273	\$56,552		-\$40,884	\$0	
1200	Net Change in Fund Balances	\$57,545,147	-\$1,729,962		\$52,687,171	-\$1,476,053	
0100	Fund Balances- Beginning	\$41,470,372	\$41,470,372		\$39,740,410	\$39,740,410	
3000	Fund Balances - Ending	\$99,015,519	\$39,740,410		\$92,427,581	\$38,264,357	

GRAPEVINE-COLLEYVILLE ISD

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

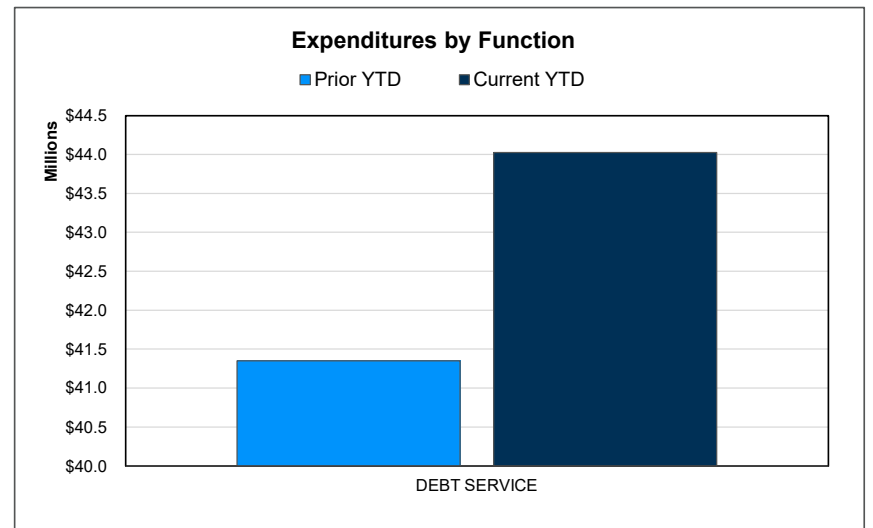
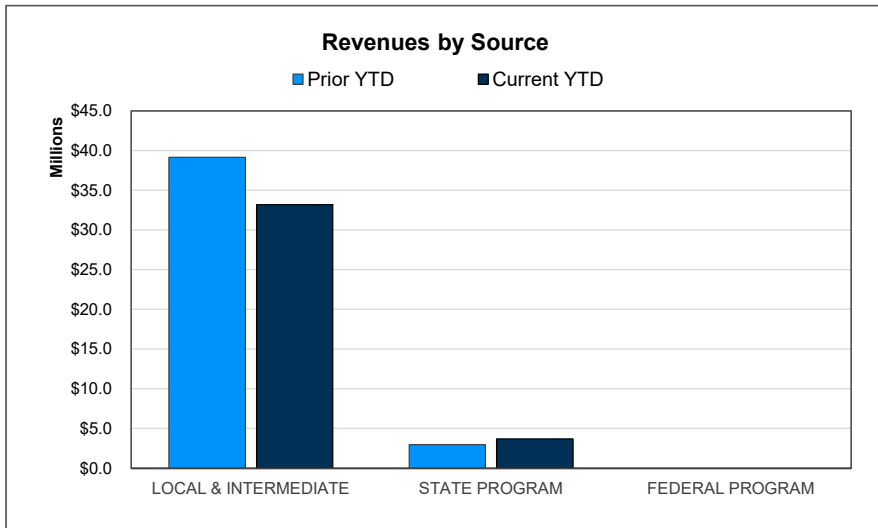
March 2026

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	\$3,044,780	\$3,741,054	81.39%	\$3,081,881	\$6,257,624	49.25%
5800	State Program Revenues	\$152,107	\$21,574	705.03%	\$10,544	\$73,400	14.36%
5900	Federal Program Revenues	\$1,294,784	\$2,147,345	60.30%	\$1,283,461	\$2,205,505	58.19%
5020	Total Revenues	\$4,491,671	\$5,909,973	76.00%	\$4,375,886	\$8,536,529	51.26%
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	\$4,414,121	\$5,734,178	76.98%	\$4,149,535	\$9,083,087	45.68%
0036	Cocurricular/Extracurricular Activities	\$0	\$0	\$0	\$0	\$0	\$0
0041	General Administration	\$0	\$0	\$0	\$0	\$0	\$0
0051	Facilities Maintenance and Operations	\$17,132	\$22,399	76.48%	\$17,074	\$25,271	67.56%
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	\$4,431,252	\$5,756,576	76.98%	\$4,166,608	\$9,108,358	45.74%
1100	Excess (Deficiency) of Revenues Over Expenditures(Under)	\$60,419	\$153,397		\$209,278	-\$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	\$63,317	\$156,295		\$209,278	-\$571,829	
0100	Fund Balances- Beginning	\$847,386	\$847,386		\$1,003,680	\$1,003,680	
3000	Fund Balances - Ending	\$910,703	\$1,003,681		\$1,212,958	\$431,851	

Debt Service Fund | Financial Summary

For the Period Ending March 31, 2026

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$39,121,600	\$43,407,454	90.13%	\$33,163,414	\$37,416,128	88.63%
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	\$42,057,473	\$45,777,122	91.87%	\$36,845,126	\$41,218,160	89.39%
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)	\$706,793	\$4,426,442		(\$7,178,249)	(\$3,734,695)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$0		\$134,807,462	\$135,735,662	
Other Financing Uses	0	0		(134,383,698)	(134,383,698)	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0		\$423,764	\$1,351,964	
NET CHANGE IN FUND BALANCE	\$706,793	\$4,426,442		(\$6,754,485)	(\$2,382,731)	
ENDING FUND BALANCE	\$68,035,242	\$71,754,891		\$65,000,407	\$69,372,160	



Federal Funds | Financial Summary

For the Period Ending March 31, 2026

	Prior Year			Current Year		
	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	\$895,622	\$1,140,206	78.55%	\$397,311	\$566,552	70.13%
224 IDEA - Part B, Formula	\$1,460,577	\$1,866,525	78.25%	\$1,176,740	\$3,099,997	37.96%
225 IDEA - Part B, Preschool	\$24,192	\$31,568	76.63%	\$23,473	\$28,669	81.88%
244 CTE	\$66,855	\$102,648	65.13%	\$71,397	\$115,106	62.03%
255 ESEA, Title II, Part A	\$251,702	\$350,357	71.84%	\$354,033	\$453,062	78.14%
263 Title III, Part A	\$129,214	\$169,224	76.36%	\$99,390	\$258,170	38.50%
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	\$51,001	\$392,102	13.01%	\$124,750	\$153,079	81.49%
TOTAL EXPENDITURES	\$2,910,033	\$4,104,121	70.91%	\$2,286,735	\$4,756,135	48.08%