

**Arlington Independent School District**

Interim Financial Report

For the Period Ended April 30, 2019

Arlington Independent School District  
Interim Statement of Revenues, Expenditures, and Changes in Fund Balance by Function  
Funds with Legally Adopted Budgets  
For the Period Ended April 30, 2019  
(Unaudited)

	General Fund			Debt Service Fund			Capital Projects Fund		
	Current Budget	Year to Date		Current Budget	Year to Date		Current Budget	Year to Date	
<b>Revenues:</b>									
Property taxes	\$ 282,268,766	\$ 280,426,137	99 %	\$ 89,182,668	\$ 88,757,702	100 %	\$ -	\$ -	
Tuition and fees	736,000	666,122	91	-	-		-	-	
Other revenues from local sources	9,046,871	6,718,243	74	350,000	445,818	127	4,400,000	5,017,591	114
Co-curricular and enterprising services	725,000	618,967	85	-	-		-	-	
State revenues	208,858,771	126,094,446	60	1,438,702	1,545,106	107	-	-	
Federal revenues	10,255,000	5,661,104	55	521,501	544,633	104	-	-	
<b>Total revenues</b>	<b>511,890,408</b>	<b>420,185,018</b>		<b>91,492,871</b>	<b>91,293,259</b>		<b>4,400,000</b>	<b>5,017,591</b>	
<b>Expenditures:</b>									
Instruction	324,425,524	265,342,603	82	-	-		13,765,918	5,771,329	42
Instructional Resources and Media Service	6,573,846	5,430,986	83	-	-		-	-	
Curriculum and Instructional Staff Development	7,340,481	5,237,400	71	-	-		19,638	19,609	100
Instructional Leadership	9,346,328	6,417,988	69	-	-		-	-	
School Leadership	31,574,929	24,590,158	78	-	-		-	-	
Guidance and Counseling Services	30,445,046	23,407,811	77	-	-		-	-	
Social Work Services	2,309,660	1,664,182	72	-	-		-	-	
Health Services	6,805,081	5,757,883	85	-	-		-	-	
Student Transportation	14,904,811	11,780,753	79	-	-		6,182,184	2,506,598	41
Food Service	-	-		-	-		-	-	
Co-curricular/Extracurricular Activities	10,475,090	8,605,688	82	-	-		2,262,721	87,518	4
General Administration	11,032,490	8,103,579	73	-	-		35,000	-	0
Plant Maintenance and Operations	53,465,295	37,589,642	70	-	-		131,361,023	67,550,613	51
Security and Monitoring Services	8,302,297	5,800,852	70	-	-		298,396	336,213	113
Data Processing	11,146,033	8,668,183	78	-	-		11,654,715	4,538,049	39
Community Services	504,732	331,146	66	-	-		-	-	
Debt Service	589,164	441,872	75	91,615,151	91,614,800	100	321,891	321,891	100
Facilities Acquisition and Construction	559,123	539,047	96	-	-		92,699,446	25,229,011	27
Payments to JJAEP	90,000	9,933	11	-	-		-	-	
Payments to TIF	2,571,393	-	0	-	-		-	-	
Other Intergov Charges	2,230,532	2,230,531	100	-	-		-	-	
<b>Total expenditures</b>	<b>534,691,855</b>	<b>421,950,238</b>		<b>91,615,151</b>	<b>91,614,800</b>		<b>258,600,932</b>	<b>106,360,832</b>	
<b>Other financing sources (uses):</b>									
Other resources	-	-		-	3,844		46,074,488	45,482,381	99
Sale of mineral interests	-	-		-	-		-	-	
Non-operating revenues (Enterprise Fund)	-	-		-	-		-	-	
Other non-operating revenues	-	-		-	-		-	-	
Residual equity	-	-		-	-		-	-	
Other uses	(10,152,210)	(9,200,000)	91	-	-		-	-	
Loss on Sale of Property	-	-		-	-		-	-	
<b>Total other financing sources (uses)</b>	<b>(10,152,210)</b>	<b>(9,200,000)</b>		<b>-</b>	<b>3,844</b>		<b>46,074,488</b>	<b>45,482,381</b>	
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>\$ (32,953,657)</b>	<b>\$ (10,965,220)</b>		<b>\$ (122,280)</b>	<b>\$ (317,697)</b>		<b>\$ (208,126,444)</b>	<b>\$ (55,860,861)</b>	

<sup>1</sup> Several of the grants represented in these funds are budgeted and accounted for based on periods that differ from the the District's fiscal year.

Food Service Fund			Natural Gas Fund			Other Special Revenue Funds <sup>1</sup>			Total (Memorandum Only)	
Current Budget	Year to Date		Current Budget	Year to Date		Current Budget	Year to Date		Current Budget	Year to Date
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 371,451,434	\$ 369,183,839
-	-		-	-		-	-	%	736,000	666,122
% 225,000	373,661	166 %	985,000	1,100,390	112 %	109,672	(498)	0	15,116,543	13,655,204
6,176,896	4,835,528	78	-	-		-	-		6,901,896	5,454,495
185,000	171,987	93	-	-		1,106,514	536,549	48	211,588,987	128,348,088
26,727,438	22,974,253	86	-	-		40,855,234	15,033,391	37	78,359,173	44,213,380
<u>33,314,334</u>	<u>28,355,428</u>		<u>985,000</u>	<u>1,100,390</u>		<u>42,071,420</u>	<u>15,569,441</u>		<u>684,154,033</u>	<u>561,521,128</u>
-	-		-	-		24,097,347	12,758,371	53	362,288,789	283,872,303
-	-		-	-		47,067	27,576	59	6,620,913	5,458,562
-	-		-	-		7,949,516	3,778,682	48	15,309,635	9,035,691
-	-		-	-		3,155,249	2,295,135	73	12,501,577	8,713,123
-	-		-	-		146,822	102,860	70	31,721,751	24,693,018
-	-		-	-		1,416,686	471,679	33	31,861,732	23,879,490
-	-		-	-		1,142,877	766,162	67	3,452,537	2,430,345
-	-		-	-		55,767	27,981	50	6,860,848	5,785,864
-	-		-	-		9,614	-	0	21,096,608	14,287,351
32,847,487	26,691,216	81	-	-		820,890	-		33,668,377	26,691,216
-	-		-	-		3,800	3,800	100	12,741,611	8,697,007
-	-		75,000	27,607	37	-	-		11,142,490	8,131,186
187,223	106,577	57	-	-		1,673	912	55	185,015,214	105,247,744
-	-		-	-		612,551	-	0	9,213,244	6,137,066
-	-		-	-		-	-		22,800,748	13,206,232
-	-		-	-		2,611,561	1,679,723	64	3,116,294	2,010,869
-	-		-	-		-	-		92,526,206	92,378,563
-	-		-	-		-	-		93,258,569	25,768,059
-	-		-	-		-	-		90,000	9,933
-	-		-	-		-	-		2,571,393	-
-	-		-	-		-	-		2,230,532	2,230,531
<u>33,034,710</u>	<u>26,797,793</u>		<u>75,000</u>	<u>27,607</u>		<u>42,071,420</u>	<u>21,912,881</u>		<u>960,089,068</u>	<u>668,664,152</u>
-	-		-	-		-	-		46,074,488	45,486,225
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		(10,152,210)	(9,200,000)
-	-		-	-		-	-		35,922,278	36,286,225
<u>\$ 279,624</u>	<u>\$ 1,557,635</u>		<u>\$ 910,000</u>	<u>\$ 1,072,784</u>		<u>\$ -</u>	<u>\$ (6,343,440)</u>		<u>\$ (240,012,757)</u>	<u>\$ (70,856,799)</u>

Arlington Independent School District  
Interim Statement of Revenues, Expenditures, and Changes in Fund Balance by Object  
Funds with Legally Adopted Budgets  
For the Period Ended April 30, 2019  
(Unaudited)

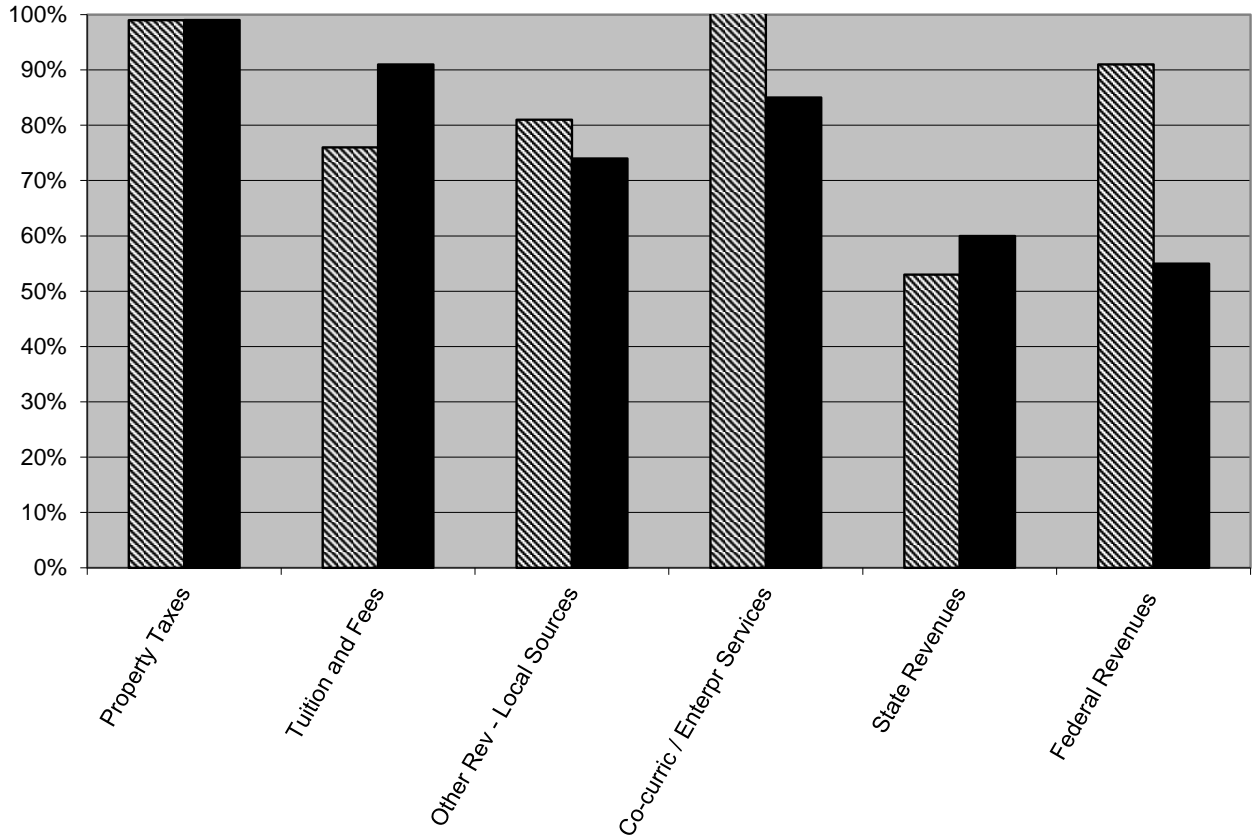
	General Fund			Debt Service Fund			Capital Projects Fund		
	Current Budget <sup>1</sup>	Year to Date		Current Budget <sup>1</sup>	Year to Date		Current Budget <sup>1</sup>	Year to Date	
<b>Revenues:</b>									
Property taxes	\$ 282,268,766	\$ 280,426,137	99 %	\$ 89,182,668	\$ 88,757,702	100 %	\$ -	\$ -	
Tuition and fees	736,000	666,122	91	-	-		-	-	
Other revenue from local sources	9,046,871	6,718,243	74	350,000	445,818	127	4,400,000	5,017,591	114 %
Co-curricular and enterprising services	725,000	618,967	85	-	-		-	-	
State revenues	208,858,771	126,094,446	60	1,438,702	1,545,106	107	-	-	
Federal revenues	<u>10,255,000</u>	<u>5,661,104</u>	55	<u>521,501</u>	<u>544,633</u>	104	-	-	
<b>Total revenues</b>	<b><u>511,890,408</u></b>	<b><u>420,185,018</u></b>		<b><u>91,492,871</u></b>	<b><u>91,293,259</u></b>		<b><u>4,400,000</u></b>	<b><u>5,017,591</u></b>	
<b>Expenditures:</b>									
Teachers and other professional personnel	336,154,686	279,785,719	83	-	-		-	-	
Support personnel	64,873,385	50,760,617	78	-	-		-	-	
Employee benefits	63,919,433	45,147,986	71	-	-		-	-	
Professional services	4,720,031	4,001,648	85	-	-		-	4,044,746	
Tuition services	744,000	618,489	83	-	-		-	-	
Regional Education Service Center services	24,455	11,180	46	-	-		-	-	
Contracted maintenance and repair	10,008,295	7,238,907	72	-	-		126,287,250	62,934,813	50
Utilities	13,528,112	8,989,763	66	-	-		-	-	
Rentals and operating leases	949,898	624,836	66	-	-		-	-	
Miscellaneous contracted services	8,633,808	5,537,344	64	-	-		1,517,335	1,363,469	90
Maintenance and operations supplies	5,790,360	4,084,896	71	-	-		-	249,500	
Textbook and other reading materials	1,210,693	769,760	64	-	-		-	-	
Testing materials	823,631	244,535	30	-	-		-	-	
Food Service	-	-	-	-	-		-	-	
General supplies and materials	12,149,680	8,191,133	67	-	-		24,762,019	8,708,800	35
Travel	2,864,275	1,838,944	64	-	-		-	-	
Insurance and bonding expenditures	1,309,328	777,999	59	-	-		-	-	
Election expenditures	74,858	10,071	13	-	-		-	-	
Depreciation	-	-	-	-	-		-	-	
Miscellaneous operating expenditures	5,234,177	1,991,418	38	-	-		-	5,187	
Debt principal	502,627	375,793	75	57,938,751	58,520,000	101	-	-	
Interest	86,537	66,079	76	33,636,400	33,088,280	98	-	-	
Other debt service expenditures (fees)	-	-	-	40,000	6,520	16	321,891	321,891	100
Capital outlay	<u>1,089,587</u>	<u>883,119</u>	81	-	-		<u>105,712,436</u>	<u>28,732,426</u>	27
<b>Total expenditures</b>	<b><u>534,691,855</u></b>	<b><u>421,950,238</u></b>		<b><u>91,615,151</u></b>	<b><u>91,614,800</u></b>		<b><u>258,600,932</u></b>	<b><u>106,360,832</u></b>	
<b>Other financing sources (uses):</b>									
Other resources	-	-	-	-	3,844		46,074,488	45,482,381	99
Sale of mineral interests	-	-	-	-	-		-	-	
Non-operating revenues (Enterprise Fund)	-	-	-	-	-		-	-	
Other non-operating revenues	-	-	-	-	-		-	-	
Residual equity	-	-	-	-	-		-	-	
Other uses	(10,152,210)	(9,200,000)	91	-	-		-	-	
Loss on Sale of Property	-	-	-	-	-		-	-	
<b>Total other financing sources (uses)</b>	<b><u>(10,152,210)</u></b>	<b><u>(9,200,000)</u></b>		<b><u>-</u></b>	<b><u>3,844</u></b>		<b><u>46,074,488</u></b>	<b><u>45,482,381</u></b>	
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b><u>\$ (32,953,657)</u></b>	<b><u>\$ (10,965,220)</u></b>		<b><u>\$ (122,280)</u></b>	<b><u>\$ (317,697)</u></b>		<b><u>\$ (208,126,444)</u></b>	<b><u>\$ (55,860,861)</u></b>	

<sup>1</sup> Several of the grants represented in these funds are budgeted and accounted for based on periods that differ from the the District's fiscal year.

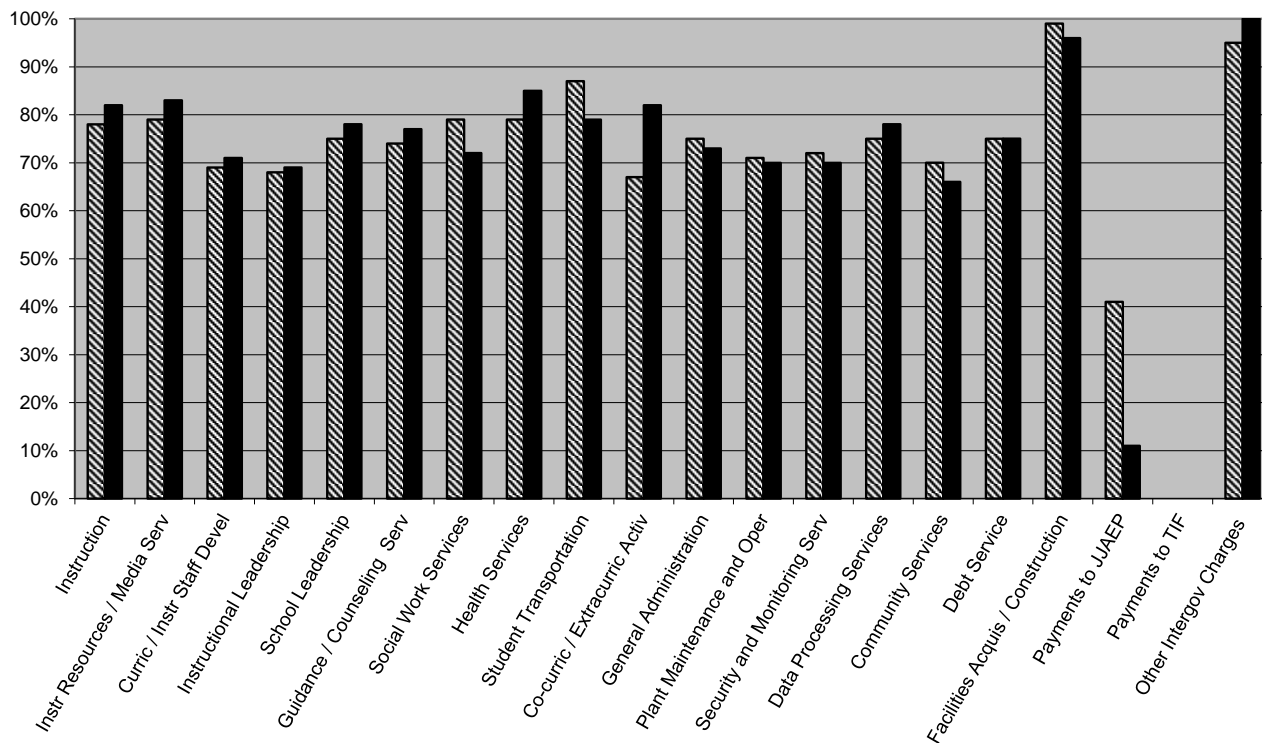
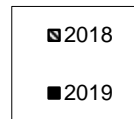
Food Service Fund			Natural Gas Fund			Other Special Revenue Funds <sup>1</sup>			Total (Memorandum Only)	
Current Budget <sup>1</sup>	Year to Date		Current Budget <sup>1</sup>	Year to Date		Current Budget <sup>1</sup>	Year to Date		Current Budget <sup>1</sup>	Year to Date
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 371,451,434	\$ 369,183,839
-	-		-	-		-	-	%	736,000	666,122
225,000	373,661	166 %	985,000	1,100,390	112 %	109,672	(498)	0	15,116,543	13,655,204
6,176,896	4,835,528	78	-	-		-	-		6,901,896	5,454,495
185,000	171,987	93	-	-		1,106,514	536,549	48	211,588,987	128,348,088
<u>26,727,438</u>	<u>22,974,253</u>	86	<u>-</u>	<u>-</u>		<u>40,855,234</u>	<u>15,033,391</u>	37	<u>78,359,173</u>	<u>44,213,380</u>
<u>33,314,334</u>	<u>28,355,428</u>		<u>985,000</u>	<u>1,100,390</u>		<u>42,071,420</u>	<u>15,569,441</u>		<u>684,154,033</u>	<u>561,521,128</u>
1,177,994	856,619	73	-	-		19,067,837	10,613,991	56	356,400,517	291,256,329
11,348,840	8,397,838	74	-	-		7,141,481	4,680,105	66	83,363,706	63,838,560
1,860,648	2,270,215	122	-	-		2,345,847	1,875,494	80	68,125,928	49,293,695
-	-		75,000	27,607	37	65,000	45,400	70	4,860,031	8,119,400
-	-		-	-		-	-		744,000	618,489
-	-		-	-		-	-		24,455	11,180
271,559	139,470	51	-	-		149,990	831	1	136,717,095	70,314,021
187,223	106,577	57	-	-		1,673	912	55	13,717,008	9,097,252
9,000	1,776	20	-	-		-	-		958,898	626,612
1,153,864	956,473	83	-	-		6,529,666	2,579,242	40	17,834,673	10,436,528
245,000	101,310	41	-	-		2,214	5,603	253	6,037,574	4,441,309
500	197	39	-	-		496,444	298,010	60	1,707,637	1,067,967
-	-		-	-		192,660	30,996	16	1,016,291	275,531
15,157,820	13,037,186	86	-	-		478,877	-		15,636,697	13,037,186
640,000	300,993	47	-	-		4,228,820	1,342,338	32	41,780,519	18,543,263
20,000	7,835	39	-	-		979,926	242,819	25	3,864,201	2,089,599
22,562	2,405	11	-	-		-	-		1,331,890	780,403
-	-		-	-		-	-		74,858	10,071
-	-		-	-		-	-		-	-
102,500	196,915	192	-	-		238,885	56,820	24	5,575,562	2,250,340
-	-		-	-		-	-		58,441,378	58,895,793
-	-		-	-		-	-		33,722,937	33,154,359
-	-		-	-		-	-		361,891	328,411
837,200	421,986	50	-	-		152,100	140,320	92	107,791,324	30,177,852
<u>33,034,710</u>	<u>26,797,793</u>		<u>75,000</u>	<u>27,607</u>		<u>42,071,420</u>	<u>21,912,881</u>		<u>960,089,068</u>	<u>668,664,152</u>
-	-		-	-		-	-		46,074,488	45,486,225
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		(10,152,210)	(9,200,000)
-	-		-	-		-	-		-	-
-	-		-	-		-	-		35,922,278	36,286,225
<u>\$ 279,624</u>	<u>\$ 1,557,635</u>		<u>\$ 910,000</u>	<u>\$ 1,072,784</u>		<u>\$ (0)</u>	<u>\$ (6,343,440)</u>		<u>\$ (240,012,757)</u>	<u>\$ (70,856,799)</u>

**General Operating Fund  
% of Budget Recognized  
Revenues and Other Sources  
(for the ten months ending April 30)**

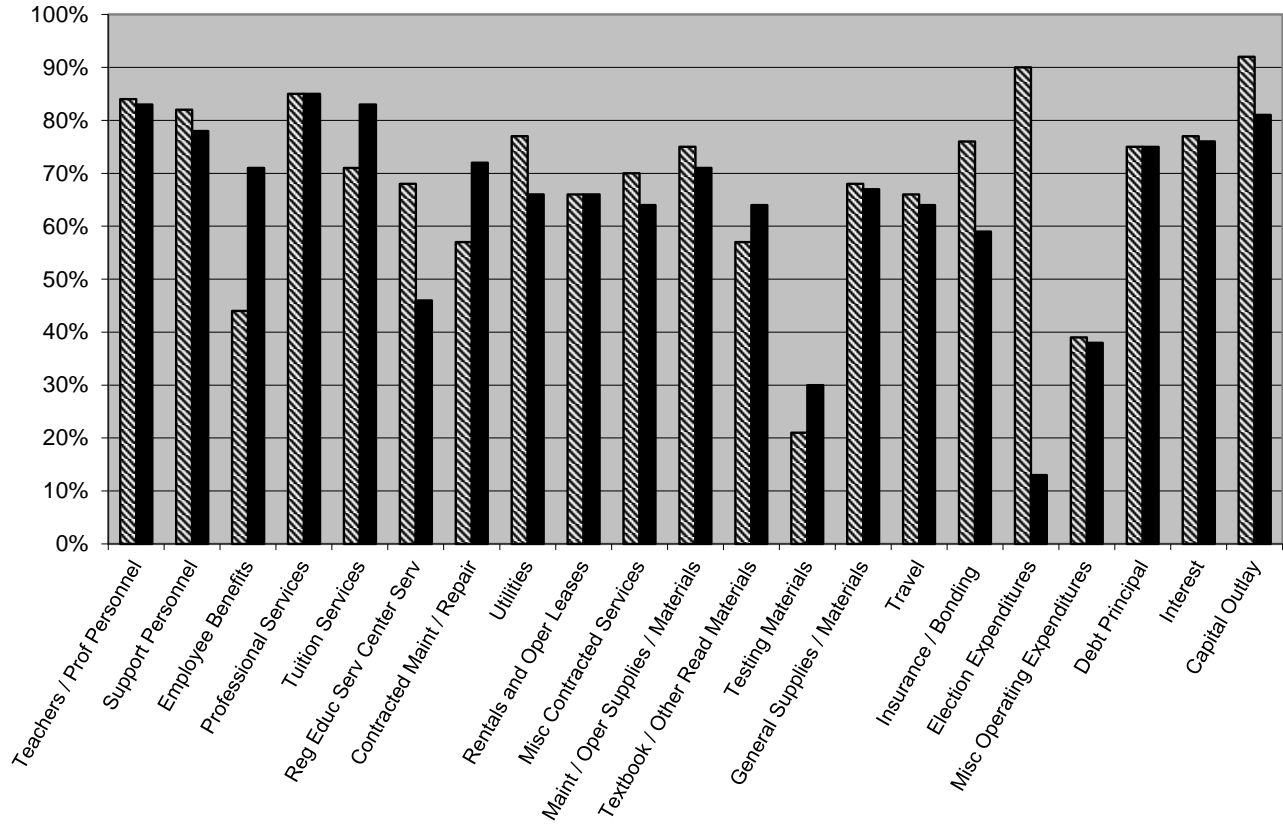
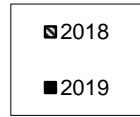
▨ 2018 ■ 2019



**General Operating Fund  
% of Budget Spent  
Expenditures by Function  
(for the ten months ending April 30)**



**General Operating Fund  
% of Budget Spent  
Expenditures by Object  
(for the ten months ending April 30)**





Schedule of Cash and Short-term Investments  
All Funds  
April 30, 2019

General Fund:	
Checking Account	\$ 10,454,960
Money Market	-
Lone Star	66,340,268
TexPool	5,236,077
LOGIC	<u>156,135,612</u>
Total General Fund	<u>238,166,918</u>
Debt Service Fund:	
Checking Account	1,002
TexPool	153,765
LOGIC	20,494,380
Lone Star	19,081,926
Debt Service Fund	<u>39,731,073</u>
Capital Projects Fund:	
Checking Account	9,001,029
TexPool	2,080,043
LOGIC	77,180,237
Lone Star	<u>97,525,145</u>
Total Capital Projects Fund	<u>185,786,454</u>
Food Service Fund:	
Checking Account	97,002
TexPool	23,524
LOGIC	9,854,702
Lone Star	<u>3,958,327</u>
Total Food Service Fund	<u>13,933,555</u>
Natural Gas Fund:	
LOGIC	5,719,814
Lone Star	<u>5,916,378</u>
Total Natural Gas Fund	<u>11,636,192</u>
Other Special Revenue Funds:	
Checking Account	<u>140,477</u>
Total Other Special Revenue Funds	<u>140,477</u>
Internal Service Fund:	
Checking Account	2,000
LOGIC	<u>5,420,794</u>
Total Internal Service Fund	<u>5,422,794</u>
Agency Fund:	
Checking Account	5,141,773
LOGIC	<u>373,765</u>
Total Agency Fund	<u>5,515,538</u>
Total Cash and Investments	<u><u>\$ 500,333,001</u></u>

Arlington Independent School District  
Tax Collections Report  
For the period ended April 30, 2019

	<u>April 2019</u>	<u>Year-To-Date</u>	<u>Last Year-To-Date</u>
Current	\$ 2,334,458	\$ 365,331,798	\$ 335,137,574
Delinquent	88,530	3,117,725 <sup>1</sup>	5,803,385
P & I	<u>278,969</u>	<u>1,830,929</u> <sup>2</sup>	<u>2,225,875</u>
Total Tax Collections	<u>\$ 2,701,957</u>	<u>\$ 370,280,452</u>	<u>\$ 343,166,834</u>

	<u>Current Tax</u>	<u>Delinquent Tax</u>	<u>Totals</u>
Original Tax Levy	\$ 368,425,795	\$ 19,043,741	\$ 387,469,536
Adj to Date	11,050,114	(1,643,915)	9,406,199
Adj Tax Levy	379,475,909	17,399,826	396,875,735
Collections To Date	365,331,798	3,117,725	368,449,523
O/S Tax 4/30/19	14,144,111	14,282,101	28,426,212

	<u>Year-To-Date</u>	<u>Last Year-To-Date</u>
Current % Coll	96.2727%	96.8064%
Delinquent % Collected	17.9181%	29.5011%
Total % Coll	97.0943%	98.4827%

<sup>1</sup> \$ 944,201 has been accrued to the 2017-2018 year

<sup>2</sup> \$ 155,298 has been accrued to the 2017-2018 year.