



Arlington
INDEPENDENT SCHOOL DISTRICT
More Than a Remarkable Education

MONTHLY FINANCIAL REPORT

For the period ending December 31, 2023

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND 161-199
FOR THE SIX MONTHS ENDING DECEMBER 31, 2023

CURRENT YEAR 2023-2024						PRIOR YEAR 2022-2023			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget		Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:									
57XX - Local and Intermediate Sources	\$ 392,004,362	\$ 392,030,895	\$ 124,888,564	32%		\$ 361,716,666	\$ 361,835,945	\$ 152,026,059	42%
58XX - State Program Revenues	189,058,159	189,058,159	128,049,380	68%		200,077,584	200,077,584	88,882,904	44%
59XX - Federal Program Revenues	12,478,706	12,478,706	2,586,503	21%		11,590,435	11,590,435	601,637	5%
Total Revenues	\$ 593,541,227	\$ 593,567,760	\$ 255,524,447	43%		\$ 573,384,685	\$ 573,503,964	\$ 241,510,600	42%
EXPENDITURE SUMMARY BY FUNCTION:									
11 - Instructional	\$ 341,545,572	\$ 341,391,658	\$ 170,888,342	50%		\$ 367,758,738	\$ 369,864,599	\$ 159,008,383	43%
12 - Instructional Resources and Media Services	7,350,707	7,351,845	3,257,242	44%		7,345,382	7,362,777	3,167,819	43%
13 - Curriculum and Instructional Staff Development	8,675,830	8,715,290	3,764,620	43%		8,062,137	7,945,140	3,629,819	46%
21 - Instructional Leadership	13,353,046	13,384,813	6,885,767	51%		14,351,412	13,798,569	6,584,513	48%
23 - School Leadership	34,838,234	34,888,815	17,175,017	49%		34,882,270	34,830,929	15,884,750	46%
31 - Guidance, Counseling and Evaluation	31,658,763	31,678,295	15,274,774	48%		32,406,475	32,352,335	14,101,109	44%
32 - Social Work Services	3,421,574	3,420,624	1,534,713	45%		3,360,311	3,348,709	1,449,154	43%
33 - Health Services	8,315,944	8,314,394	3,853,251	46%		7,933,480	7,937,827	3,531,508	44%
34 - Student (Pupil) Transportation	18,523,204	18,547,849	7,758,865	42%		18,657,388	18,657,388	7,283,588	39%
35 - Food Services	521,341	521,341	-	0%		-	-	-	0%
36 - Cocurricular/Extra Curricular Activities	15,536,737	15,540,387	6,976,864	45%		13,714,529	13,709,881	5,923,592	43%
41 - General Administration	16,610,309	16,608,043	7,618,960	46%		15,946,523	16,479,364	7,615,029	46%
51 - Plant Maintenance and Facility Services	62,475,858	63,044,449	33,784,223	54%		57,904,511	62,111,386	29,429,062	47%
52 - Security and Monitoring Services	13,121,965	18,657,610	4,819,289	26%		10,720,550	12,240,033	3,528,652	29%
53 - Data Processing Services	13,846,979	13,858,031	7,199,980	52%		12,889,968	12,970,882	6,783,411	52%
61 - Community Services	671,266	668,766	263,251	39%		578,417	577,217	213,310	37%
71 - Debt Administration - Principal	3,500	7,500	1,324	18%		732,604	732,604	362,801	50%
72 - Interest on Long Term Debt	-	-	-	0%		-	-	-	0%
81 - Facilities and Acquisition & Construction	-	-	-	0%		5,000	5,000	748	15%
91 - Contracted Instructional Services	6,241,026	6,241,026	-	0%		-	-	-	0%
95 - Payments to Juvenile Justice Alternative Program	75,000	75,000	-	0%		75,000	75,000	10,707	14%
99 - Other intergovernmental Charges	2,254,372	2,254,372	1,609,409	71%		2,197,310	2,197,310	1,642,898	75%
Total Expenditures	\$ 599,041,227	\$ 605,170,108	\$ 292,665,891	48%		\$ 609,522,004	\$ 617,196,949	\$ 270,150,854	44%
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,500,000)	\$ (11,602,348)	\$ (37,141,444)			\$ (36,137,319)	\$ (43,692,985)	\$ (28,640,254)	
EXPENDITURE SUMMARY BY OBJECT:									
61XX - Payroll Costs	\$ 509,859,795	\$ 510,007,338	\$ 250,842,197	49%		\$ 537,361,310	\$ 537,119,222	\$ 233,111,986	43%
62XX - Professional and Contracted Services	44,475,170	51,300,480	16,235,738	32%		34,381,802	36,522,935	15,002,674	41%
63XX - Supplies and Materials	23,733,960	24,125,615	11,819,812	49%		18,298,502	18,697,415	5,432,931	29%
64XX - Other Operating Expenses	15,855,660	16,423,295	11,652,070	71%		10,757,798	15,052,121	9,992,104	66%
65XX - Debt Administration	-	7,500	1,324	18%		589,164	732,604	340,061	46%
66XX - Capital Outlay Expenses	5,116,642	3,305,880	2,114,751	64%		8,133,428	9,072,651	6,271,099	69%
Total Expenditures	\$ 599,041,227	\$ 605,170,108	\$ 292,665,891	48%		\$ 609,522,004	\$ 617,196,949	\$ 270,150,854	44%
Excess (Deficiency) of Revenues Over Expenditures	\$ (5,500,000)	\$ (11,602,348)	\$ (37,141,444)			\$ (36,137,319)	\$ (43,692,985)	\$ (28,640,254)	
OTHER FINANCING SOURCES (USES):									
79XX - Other Financing Resources	-	-	-	0%		4,015,050	4,106,145	274,021	7%
89XX - Other Financing Uses	-	-	-	0%		-	-	-	0%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -			\$ 4,015,050	\$ 4,106,145	\$ 274,021	
Surplus/(Deficit)	\$ (5,500,000)	\$ (11,602,348)	\$ (37,141,444)			\$ (32,122,269)	\$ (39,586,840)	\$ (28,366,232)	

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
STUDENT NUTRITION - FUND 240
FOR THE SIX MONTHS ENDING DECEMBER 31, 2023

CURRENT YEAR 2023-2024						PRIOR YEAR 2022-2023			
	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget		Original Budget	Amended Budget	Actual Year to Date	Actual to Budget
REVENUES:									
57XX - Local and Intermediate Sources	\$ 4,843,571	\$ 4,843,571	\$ 1,759,832	36%		\$ 1,616,850	\$ 1,616,850	\$ 1,585,391	98%
58XX - State Program Revenues	175,000	175,000	-	0%		175,000	175,000	-	0%
59XX - Federal Program Revenues	28,399,132	28,399,132	9,833,648	35%		30,837,799	30,837,799	12,450,749	40%
Total Revenues	\$ 33,417,703	\$ 33,417,703	\$ 11,593,481	35%		\$ 32,629,649	\$ 32,629,649	\$ 14,036,140	43%
EXPENDITURE SUMMARY BY FUNCTION:									
35 - Food Services	\$ 34,412,903	\$ 34,267,690	\$ 17,061,960	50%		\$ 32,605,023	\$ 32,478,755	\$ 14,053,159	43%
51 - Plant Maintenance and Facility Services	4,800	150,013	2,350	2%		24,626	150,894	35,419	23%
Total Expenditures	\$ 34,417,703	\$ 34,417,703	\$ 17,064,310	50%		\$ 32,629,649	\$ 32,629,649	\$ 14,088,578	43%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,000,000)	\$ (1,000,000)	\$ (5,470,828)			\$ -	\$ -	\$ (52,439)	
EXPENDITURE SUMMARY BY OBJECT:									
61XX - Payroll Costs	\$ 16,431,381	\$ 16,286,168	\$ 7,352,600	45%		\$ 16,361,551	\$ 16,361,551	\$ 6,492,261	40%
62XX - Professional and Contracted Services	1,454,524	2,949,737	1,171,711	40%		724,527	935,794	576,153	62%
63XX - Supplies and Materials	15,792,421	14,481,121	8,310,004	57%		14,895,990	14,502,573	6,523,032	45%
64XX - Other Operating	218,631	218,631	229,995	105%		197,582	197,582	174,400	88%
65XX - Debt Administration	-	-	-	0%		-	-	-	0%
66XX - Capital Outlay	520,746	482,046	-	0%		450,000	632,149	322,732	51%
Total Expenditures	\$ 34,417,703	\$ 34,417,703	\$ 17,064,310	50%		\$ 32,629,649	\$ 32,629,649	\$ 14,088,578	43%
Excess (Deficiency) of Revenues Over Expenditures	\$ (1,000,000)	\$ (1,000,000)	\$ (5,470,828)			\$ -	\$ -	\$ (52,439)	
OTHER FINANCING SOURCES (USES):									
79XX - Other Financing Sources	\$ -	\$ -	\$ 73,139	0%		\$ -	\$ -	\$ -	0%
89XX - Other Financing Uses	-	-	-	0%		-	-	-	0%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 73,139			\$ -	\$ -	\$ -	
Surplus/(Deficit)	\$ (1,000,000)	\$ (1,000,000)	\$ (5,397,690)			\$ -	\$ -	\$ (52,439)	

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE - FUND 599
FOR THE SIX MONTHS ENDING DECEMBER 31, 2023

							CURRENT YEAR 2023-2024				PRIOR YEAR 2022-2023					
							Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget		
REVENUES:																
57XX - Local and Intermediate Sources		\$	120,306,614	\$	120,306,614	\$	41,989,234	35%	\$	102,302,212	\$	102,302,212	\$	44,805,248	44%	
58XX - State Program Revenues			812,223		812,223		9,061,950	1116%		712,598		712,598		2,970,875	417%	
59XX - Federal Program Revenues			198,056		198,056		99,028	50%		264,003		264,003		132,001	50%	
Total Revenues		Total	\$	121,316,893	\$	121,316,893	\$	51,150,212	42%	\$	103,278,813	\$	103,278,813	\$	47,908,124	46%
EXPENDITURE SUMMARY BY FUNCTION:																
71 - Debt Service		\$	121,316,893	\$	106,715,500	\$	23,861,295	22%	\$	98,164,674	\$	102,859,174	\$	24,155,323	23%	
Total Expenditures		Total	\$	121,316,893	\$	106,715,500	\$	23,861,295	22%	\$	98,164,674	\$	102,859,174	\$	24,155,323	23%
Excess (Deficiency) of Revenues Over Expenditures		\$	-	\$	14,601,393	\$	27,288,917		\$	5,114,139	\$	419,639	\$	23,752,801		
EXPENDITURE SUMMARY BY OBJECT:																
62XX - Professional and Contracted Services		\$	24,500	\$	-	\$	-	0%	\$	-	\$	-	\$	-	0%	
65XX - Debt Services			121,292,393		106,715,500		23,861,295	22%		98,164,674		102,859,174		24,155,323	23%	
Total Expenditures		Total	\$	121,316,893	\$	106,715,500	\$	23,861,295	22%	\$	98,164,674	\$	102,859,174	\$	24,155,323	23%
Excess (Deficiency) of Revenues Over Expenditures		\$	-	\$	14,601,393	\$	27,288,917		\$	5,114,139	\$	419,639	\$	23,752,801		
OTHER FINANCING SOURCES (USES):																
79XX - Other Financing Sources		\$	49,500,000	\$	49,851,853	\$	49,851,852	100%	\$	-	\$	-	\$	-	0%	
89XX - Other Financing Uses			49,000,000		49,490,340		49,490,340	100%		-		-		-	0%	
Total Other Financing Sources (Uses)		\$	500,000	\$	361,513	\$	361,512		\$	-	\$	-	\$	-		
Surplus/(Deficit)		\$	500,000	\$	14,962,906	\$	27,650,429		\$	5,114,139	\$	419,639	\$	23,752,801		

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - FUND 650-699
FOR THE SIX MONTHS ENDING DECEMBER 31, 2023

							CURRENT YEAR 2023-2024				PRIOR YEAR 2022-2023					
							Original Budget	Amended Budget	Actual Year to Date	Actual to Budget	Original Budget	Amended Budget	Actual Year to Date	Actual to Budget		
REVENUES:																
57XX - Local and Intermediate Sources		\$	1,905,292	\$	1,905,292	\$	14,613,896	767%	\$	177,444	\$	1,357,444	\$	6,868,391	506%	
58XX - State Program Revenues			-		-		-	0%		-		-		-	0%	
59XX - Federal Program Revenues			-		-		-	0%		-		-		-	0%	
Total Revenues		Total	\$	1,905,292	\$	1,905,292	\$	14,613,896	767%	\$	177,444	\$	1,357,444	\$	6,868,391	506%
EXPENDITURE SUMMARY BY FUNCTION:																
11 - Instructional		\$	6,072,317	\$	10,947,401	\$	2,346,341	21%	\$	16,258,781	\$	16,253,849	\$	5,267,590	32%	
13 - Curriculum and Instructional Staff Development			-		-		-	0%		-		-		-	0%	
34 - Student (Pupil) Transportation			2,771,228		5,980,235		-	0%		3,941,858		3,941,858		51,480	1%	
36 - Cocurricular/Extra Curricular Activities			116,752		116,752		-	0%		370,000		370,000		216,172	58%	
41 - Audit Services			27,600		27,600		4,471	16%		-		27,600		-	0%	
51 - Plant Maintenance and Facility Services			-		872,004		190,221	22%		3,906,004		4,244,931		652,663	15%	
52 - Security and Monitoring Services			851,862		6,203,491		1,059,977	0%		1,200,000		1,224,500		714,900	58%	
53 - Data Processing Services			9,639,891		12,987,973		2,334,783	18%		22,197,334		22,274,167		946,478	4%	
71 - Debt Service			1,050,000		742,540		742,539	100%		-		-		-	0%	
81 - Facilities and Acquisition & Construction			462,924,584		554,889,622		58,245,818	10%		486,315,232		500,978,154		36,779,463	7%	
Total Expenditures		Total	\$	483,454,234	\$	592,767,617	\$	64,924,149	11%	\$	534,189,209	\$	549,315,058	\$	44,628,746	8%
Excess (Deficiency) of Revenues Over Expenditures		\$	(481,548,942)	\$	(590,862,325)	\$	(50,310,253)		\$	(534,011,765)	\$	(547,957,614)	\$	(37,760,355)		
EXPENDITURE SUMMARY BY OBJECT:																
61XX - Payroll Costs		\$	-	\$	-	\$	-	0%	\$	-	\$	-	\$	-	0%	
62XX - Professional and Contracted Services			3,438,547		12,436,927		1,989,357	16%		7,812,696		8,904,375		1,358,374	15%	
63XX - Supplies			6,811,420		11,664,828		2,683,126	23%		25,613,862		20,120,559		1,818,631	9%	
64XX - Other Operating Expenses			-		-		-	0%		-		-		-	0%	
65XX - Debt Services			1,050,000		742,540		742,539	100%		-		-		-	0%	
66XX - Capital Outlay Expenses			472,154,267		567,923,323		59,509,127	10%		500,762,651		520,290,123		41,451,742	8%	
Total Expenditures		Total	\$	483,454,234	\$	592,767,617	\$	64,924,149	11%	\$	534,189,209	\$	549,315,058	\$	44,628,746	8%
Excess (Deficiency) of Revenues Over Expenditures		\$	(481,548,942)	\$	(590,862,325)	\$	(50,310,253)		\$	(534,011,765)	\$	(547,957,614)	\$	(37,760,355)		
OTHER FINANCING SOURCES (USES):																
79XX - Other Financing Sources		\$	102,400,000	\$	100,742,653	\$	100,798,903	100%	\$	143,282,355	\$	157,997,377	\$	26,004,763	16%	
89XX - Other Financing Uses			-		-		-	0%		-		-		-	0%	
Total Other Financing Sources (Uses)		\$	102,400,000	\$	100,742,653	\$	100,798,903		\$	143,282,355	\$	157,997,377	\$	26,004,763		
Surplus/(Deficit)		\$	(379,148,942)	\$	(490,119,672)	\$	50,488,649		\$	(390,729,410)	\$	(389,960,237)	\$	(11,755,592)		

ARLINGTON INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDING DECEMBER 31, 2023

Fund	Grant Year	Grant Period	Title	Grant Award	Activity-to-Date	Amount Remaining	% Remaining
220	2024	7/1/23 - 6/30/24	Adult Education	633,932	350,952	282,979	45%
244	2024	7/1/23 - 8/15/24	Carl D. Perkins	786,781	311,538	475,243	60%
279	2023	11/5/21 - 8/31/24	TCLAS - ESSER III	103,000	-	103,000	100%
206	2024	9/1/22 - 8/31/24	Texas Ed for Homeless Children & Youth	272,760	66,622	206,138	76%
278	2022	1/28/22 - 9/30/24	ARP Homeless I - TEHCY Supplemental	500,060	244,130	255,930	51%
280	2023	8/25/22 - 9/30/24	ARP Homeless II	1,041,332	175,735	865,597	83%
211	2024	7/1/23 - 9/30/24	Title I, Part A	19,177,387	7,221,203	11,956,184	62%
224	2024	7/1/23 - 9/30/24	IDEA-Part B, Formula	10,938,347	7,208,060	3,730,287	34%
225	2024	7/1/23 - 9/30/24	IDEA-Part B, Preschool	219,995	109,948	110,047	50%
255	2024	7/1/23 - 9/30/24	Title II, Part A Teacher Training	2,150,213	751,186	1,399,027	65%
263	2024	7/1/23 - 9/30/24	Title III, Part A	1,607,392	648,702	958,690	60%
263	2024	7/1/23 - 9/30/24	Title III, Part A - Immigrant	204,573	43,358	161,215	79%
288	2024	7/1/23 - 9/30/24	Title IV, Part A, Subpart 1	1,488,244	558,256	929,988	62%
			Federal Grants Total	39,124,016	17,689,691	21,434,325	55%
429	2023	7/1/22 - 12/31/23	TWC Jobs and Education for Texans (JET)	540,756	495,413	45,343	8%
429	2023	1/1/23 - 12/31/23	A4LE - Impact Grant Award	7,500	2,953	4,547	61%
429	2022	11/5/21 - 5/31/24	TCLAS - GR	6,752,206	1,254,967	5,497,239	81%
429	2022	2/1/21 - 6/30/24	Raising Blended Learners Grant	250,168	134,834	115,334	46%
429	2023	1/23/23 - 6/30/24	Silent Panic Alert Technology (SPAT) Grant	144,754	-	144,754	100%
410	2024	7/1/23 - 6/30/24	Instructional Materials Allotment	8,264,164	2,370,551	5,893,613	71%
385	2024	10/1/23 - 6/30/24	SSVI Visually Impaired	23,688	17,026	6,662	28%
429	2022	10/1/21 - 8/31/24	Choose Kindness Grant	75,000	22,611	52,389	70%
429	2023	5/18/23 - 8/31/24	Dyslexia Grant Award Program Yr 1 Cont.	382,000	3,764	378,236	99%
435	2024	9/1/23 - 8/31/24	SSA - State Deaf	663,975	215,990	447,985	67%
315	2024	7/1/23 - 9/30/24	SSA-IDEA-B Discretionary Deaf	118,932	70,427	48,505	41%
397	2023	7/1/22 - 12/31/24	AP/IB Reimbursement & Teacher Training	31,302	10,225	21,077	67%
429	2023	4/6/23 - 4/30/25	School Safety Standards Formula Grant	2,361,223	-	2,361,223	100%
429	2023	8/17/23 - 4/30/25	Advanced Placement (AP) Computer Science	40,000	19,292	20,708	52%
			State Grants Total	19,655,668	4,618,053	15,037,615	77%
497	2020	7/1/19 - 6/30/24	Arlington ISD Education Foundation	271,941	236,449	35,492	13%
497	2021	7/1/20 - 6/30/24	Arlington ISD Education Foundation	191,486	174,195	17,291	9%
497	2022	7/1/21 - 6/30/24	Arlington ISD Education Foundation	31,700	28,205	3,495	11%
497	2023	7/1/22 - 6/30/24	Arlington ISD Education Foundation	311,982	267,663	44,319	14%
497	2024	7/1/23 - 6/30/24	Arlington ISD Education Foundation	211,844	118,817	93,027	44%
			Local Grants Total	1,018,953	825,329	193,624	19%
			Grants Grand Total	59,798,636	23,133,072	36,665,565	61%

Note: Most grants are funded on a reimbursement basis. The district must pay expenditures on the grant prior to requesting the revenue to reimburse the expenditures.

ARLINGTON INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS - ESSER
FOR THE PERIOD ENDING DECEMBER 31, 2023

Fund	Grant Year	Grant Period	Title	Grant Award	Budget - Indirect Cost	Actual - FY 2020	Actual - FY 2021	Actual - FY 2022	Actual - FY 2023	Budget - FY 2024	Activity-to-Date	Amount Remaining	% Remaining
266	2021	8/4/20 - 9/30/22	ESSER I (CARES Act)	15,005,203	1,462,495	13,062,488	472,187	8,034	-	-	13,542,708	-	0%
281	2022	10/15/21 - 9/30/23	ESSER II (CRRSA Act)	59,962,913	5,563,608	-	-	35,287,164	19,112,142	-	54,399,305	-	0%
282	2022	7/15/21 - 9/30/24	ESSER III (ARP Act)	134,711,689	13,237,830	-	-	26,060,132	49,377,122	46,036,605	92,571,381	28,902,479	21%
			Grants Grand Total	209,679,805	20,263,933	13,062,488	472,187	61,355,330	68,489,264	46,036,605	160,513,395	28,902,479	14%

Note: Elementary and Secondary School Emergency Relief Fund (ESSER)
 Grants are funded on a reimbursement basis. The district must pay expenditures on the grant prior to requesting the revenue to reimburse the expenditures.

ARLINGTON INDEPENDENT SCHOOL DISTRICT
TAX COLLECTIONS REPORT
FOR THE PERIOD ENDING DECEMBER 31, 2023

Tax Year	7/1/2023 Beginning Balance	10/1/2023 Current Year Original Levy	Adjustments To-Date	Adjusted Levy	Collections To-Date	12/31/2023 Outstanding Balance
2023 and Prior	\$ 16,227,455		\$ (4,974,982)	\$ 11,252,473	\$ (172,489) ¹	\$ 11,424,962
2023		429,685,818	(13,814,812)	\$ 415,871,007	156,792,134	259,078,873
TOTALS	\$ 16,227,455	\$ 429,685,818	\$ (18,789,794)	\$ 427,123,479	\$ 156,619,645	\$ 270,503,835

	Collections MTD Amount	Collections Fiscal YTD Amount	% of Adjusted Levy	Prior Year Collections YTD Amount	% of Adjusted Levy
Current Taxes	\$ 123,215,306	\$ 156,792,134	37.70%	\$ 190,956,826	39.36%
Delinquent Taxes	31,589	(1,397,734) *	-12.42%	1,088,560	6.44%
Penalty, Interest, Misc	198,582	994,546		763,726	
Total Tax Collections	\$ 123,445,477	\$ 156,388,946		\$ 192,809,113	

¹ \$1,225,244 in collections was recognized in the 2022-23 fiscal year

² Tax Year is October - September