



Arlington
INDEPENDENT SCHOOL DISTRICT
More Than a Remarkable Education

MONTHLY FINANCIAL REPORT

For the period ending March 31, 2023

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

	CURRENT YEAR 2022-2023				PRIOR YEAR 2021-2022			
	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	\$ 361,716,666	\$ 370,893,923	\$ 368,249,773	99%	\$ 353,888,434	\$ 354,888,565	\$ 347,214,739	98%
58XX - State Program Revenues	200,077,584	200,077,584	103,875,647	52%	204,823,462	170,496,554	108,415,069	64%
59XX - Federal Program Revenues	11,590,435	11,590,435	8,150,434	70%	12,482,985	37,882,931	9,881,223	26%
Total Revenues	\$ 573,384,685	\$ 582,561,942	\$ 480,275,855	82%	\$ 571,194,881	\$ 563,268,050	\$ 465,511,030	83%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	\$ 367,758,738	\$ 358,464,692	\$ 239,794,244	67%	\$ 351,843,517	\$ 348,982,453	\$ 251,550,522	72%
12 - Instructional Resources and Media Services	7,345,382	7,364,111	5,226,874	71%	6,963,206	7,022,402	5,183,815	74%
13 - Curriculum and Instructional Staff Development	8,062,137	8,095,266	5,364,551	66%	7,542,644	7,957,025	4,787,069	60%
21 - Instructional Leadership	14,351,412	14,257,466	9,214,082	65%	12,411,211	12,752,919	9,171,168	72%
23 - School Leadership	34,882,270	34,883,205	24,252,707	70%	34,041,805	34,337,172	23,523,489	69%
31 - Guidance, Counseling and Evaluation	32,406,475	32,176,011	21,719,695	68%	32,358,201	33,245,239	22,098,158	66%
32 - Social Work Services	3,360,311	3,348,709	2,232,694	67%	2,284,378	2,338,104	2,123,453	91%
33 - Health Services	7,933,480	7,940,170	5,708,165	72%	7,854,573	7,930,055	5,374,860	68%
34 - Student (Pupil) Transportation	18,657,388	18,658,812	11,409,858	61%	17,825,195	18,342,306	12,452,647	68%
35 - Food Services	-	668,387	-	0%	-	271,065	271,066	100%
36 - Cocurricular/Extra Curricular Activities	13,714,529	13,709,375	9,242,337	67%	12,800,799	13,217,320	8,793,862	67%
41 - General Administration	15,946,523	16,594,683	11,040,654	67%	13,837,073	14,042,552	9,341,152	67%
51 - Plant Maintenance and Facility Services	57,904,511	62,179,681	41,747,536	67%	56,627,083	59,963,513	40,734,444	68%
52 - Security and Monitoring Services	10,720,550	12,393,158	6,801,618	55%	10,398,307	10,423,316	6,314,843	61%
53 - Data Processing Services	12,889,968	12,970,882	9,453,115	73%	13,680,484	13,690,652	8,540,150	62%
61 - Community Services	578,417	577,021	322,779	56%	519,079	565,485	320,781	57%
71 - Debt Administration - Principal	732,604	732,604	557,524	76%	589,164	589,164	441,872	75%
72 - Interest on Long Term Debt	-	-	-	0%	-	373,785	41,785	11%
81 - Facilities and Acquisition & Construction	5,000	118,000	748	1%	-	-	-	0%
91 - Contracted Instructional Services	-	917,848	-	0%	-	-	-	0%
95 - Payments to Juvenile Justice Alternative Program	75,000	75,000	23,220	31%	30,000	75,000	40,119	53%
99 - Other intergovernmental Charges	2,197,310	2,197,310	1,642,898	75%	2,458,600	2,458,600	2,405,728	98%
Total Expenditures	\$ 609,522,005	\$ 608,322,390	\$ 405,755,298	67%	\$ 584,065,320	\$ 588,578,127	\$ 413,510,983	70%
Excess (Deficiency) of Revenues Over Expenditures	\$ (36,137,320)	\$ (25,760,449)	\$ 74,520,557		\$ (12,870,439)	\$ (25,310,077)	\$ 52,000,048	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	\$ 537,361,310	\$ 526,116,248	\$ 354,014,937	67%	\$ 516,164,130	\$ 512,467,892	\$ 364,180,967	71%
62XX - Professional and Contracted Services	34,381,802	38,134,529	23,727,974	62%	37,344,067	41,107,530	28,786,399	70%
63XX - Supplies and Materials	18,298,502	19,214,885	9,035,561	47%	20,350,242	23,992,713	13,371,252	56%
64XX - Other Operating Expenses	10,757,798	14,832,294	11,346,103	76%	9,617,716	9,731,512	6,470,522	66%
65XX - Debt Administration	589,164	732,604	489,304	67%	589,164	589,164	441,872	75%
66XX - Capital Outlay Expenses	8,133,428	9,291,831	7,141,418	77%	-	689,317	259,970	38%
Total Expenditures	\$ 609,522,005	\$ 608,322,390	\$ 405,755,298	67%	\$ 584,065,320	\$ 588,578,127	\$ 413,510,983	70%
Excess (Deficiency) of Revenues Over Expenditures	\$ (36,137,320)	\$ (25,760,449)	\$ 74,520,557		\$ (12,870,439)	\$ (25,310,077)	\$ 52,000,048	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Resources	4,015,050	91,095	274,021	301%	-	2,647,512	1,794,723	68%
89XX - Other Financing Uses	-	53,000,000	53,000,000	100%	-	-	-	0%
Total Other Financing Sources (Uses)	\$ 4,015,050	\$ (52,908,905)	\$ (52,725,979)		\$ -	\$ 2,647,512	\$ 1,794,723	
Surplus/(Deficit)	\$ (32,122,270)	\$ (78,669,355)	\$ 21,794,578		\$ (12,870,439)	\$ (22,662,565)	\$ 53,794,770	

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

	CURRENT YEAR 2022-2023				PRIOR YEAR 2021-2022			
	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	\$ 1,616,850	\$ 1,616,850	\$ 2,564,427	159%	\$ 4,451,155	\$ 1,833,308	\$ 750,877	41%
58XX - State Program Revenues	175,000	175,000	-	0%	175,000	175,000	48,402	28%
59XX - Federal Program Revenues	30,837,799	30,837,799	23,190,272	75%	27,278,209	32,048,296	28,085,286	88%
Less Indirect Costs Transferred to General Fund	-	-	(843,597)	0%	(1,905,342)	(1,905,342)	(815,408)	43%
Total Revenues	\$ 32,629,649	\$ 32,629,649	\$ 24,911,102	76%	\$ 29,999,022	\$ 32,151,262	\$ 28,069,157	87%
EXPENDITURE SUMMARY BY FUNCTION:								
35 - Food Services	\$ 32,605,023	\$ 32,478,755	\$ 22,414,468	69%	\$ 30,037,809	\$ 30,037,809	\$ 20,694,670	69%
51 - Plant Maintenance and Facility Services	24,626	150,894	50,169	33%	139,597	139,597	44,255	32%
Total Expenditures	\$ 32,629,649	\$ 32,629,649	\$ 22,464,637	69%	\$ 30,177,406	\$ 30,177,406	\$ 20,738,925	69%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ 2,446,464		\$ (178,384)	\$ 1,973,856	\$ 7,330,232	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	\$ 16,361,551	\$ 16,361,551	\$ 10,406,239	64%	\$ 14,496,153	\$ 14,496,153	\$ 9,858,316	68%
62XX - Professional and Contracted Services	724,527	1,523,794	1,085,977	71%	1,491,597	1,497,097	600,303	40%
63XX - Supplies and Materials	14,895,990	13,783,243	10,034,362	73%	13,829,016	13,744,466	9,979,252	73%
64XX - Other Operating	197,582	246,382	312,241	127%	207,641	206,641	290,781	141%
65XX - Debt Administration	-	-	-	0%	-	-	-	0%
66XX - Capital Outlay	450,000	714,679	625,819	88%	153,000	233,050	10,272	4%
Total Expenditures	\$ 32,629,649	\$ 32,629,649	\$ 22,464,637	69%	\$ 30,177,406	\$ 30,177,406	\$ 20,738,925	69%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ 2,446,464		\$ (178,384)	\$ 1,973,856	\$ 7,330,232	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
89XX - Other Financing Uses	-	-	-	0%	-	-	-	0%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Surplus/(Deficit)	\$ -	\$ -	\$ 2,446,464		\$ (178,384)	\$ 1,973,856	\$ 7,330,232	

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

	CURRENT YEAR 2022-2023				PRIOR YEAR 2021-2022			
	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	\$ 102,302,212	\$ 108,474,060	\$ 107,465,987	99%	\$ 100,126,971	\$ 100,064,938	\$ 97,508,683	97%
58XX - State Program Revenues	712,598	712,598	2,970,875	417%	871,890	871,890	980,378	112%
59XX - Federal Program Revenues	264,003	264,003	132,001	50%	329,949	329,949	329,949	100%
Total Revenues Total	\$ 103,278,813	\$ 109,450,661	\$ 110,568,863	101%	\$ 101,328,810	\$ 101,266,777	\$ 98,819,010	98%
EXPENDITURE SUMMARY BY FUNCTION:								
71 - Debt Service (Principal)	\$ 98,164,674	\$ 102,859,174	\$ 98,152,474	95%	\$ 100,833,161	\$ 107,894,955	\$ 107,860,535	100%
72 - Debt Service (Interest)	-	-	-	0%	-	-	-	0%
73 - Bond Issuance Costs & Fees	-	-	-	0%	-	-	-	0%
Total Expenditures Total	\$ 98,164,674	\$ 102,859,174	\$ 98,152,474	95%	\$ 100,833,161	\$ 107,894,955	\$ 107,860,535	100%
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,114,139	\$ 6,591,487	\$ 12,416,389		\$ 495,649	\$ (6,628,178)	\$ (9,041,525)	
EXPENDITURE SUMMARY BY OBJECT:								
65XX - Debt Services	\$ 98,164,674	\$ 102,859,174	\$ 98,152,474	95%	\$ 100,833,161	\$ 107,894,955	\$ 107,860,535	100%
Total Expenditures Total	\$ 98,164,674	\$ 102,859,174	\$ 98,152,474	95%	\$ 100,833,161	\$ 107,894,955	\$ 107,860,535	100%
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,114,139	\$ 6,591,487	\$ 12,416,389		\$ 495,649	\$ (6,628,178)	\$ (9,041,525)	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	\$ -	\$ -	\$ -	0%	\$ -	\$ 11,689,232	\$ 11,689,232	100%
89XX - Other Financing Uses	-	-	-	0%	-	11,684,692	11,684,692	100%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -		\$ -	\$ 4,540	\$ 4,540	
Surplus/(Deficit)	\$ 5,114,139	\$ 6,591,487	\$ 12,416,389		\$ 495,649	\$ (6,623,638)	\$ (9,036,984)	

**ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - FUND 640-699
FOR THE NINE MONTHS ENDING MARCH 31, 2023**

	CURRENT YEAR 2022-2023				PRIOR YEAR 2021-2022			
	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	\$ 177,444	\$ 1,582,488	\$ 13,913,611	879%	\$ 433,102	\$ 433,102	\$ 240,032	55%
58XX - State Program Revenues	-	-	-	0%	-	-	-	0%
59XX - Federal Program Revenues	-	-	-	0%	-	-	-	0%
Total Revenues Total	\$ 177,444	\$ 1,582,488	\$ 13,913,611	879%	\$ 433,102	\$ 433,102	\$ 240,032	55%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	\$ 16,258,781	\$ 14,825,540	\$ 8,050,446	54%	\$ 12,381,731	\$ 27,219,282	\$ 12,833,273	47%
13 - Curriculum and Instructional Staff Development	-	-	-	0%	-	-	-	0%
34 - Student (Pupil) Transportation	3,941,858	3,941,858	508,192	13%	2,082,738	4,280,276	227,404	5%
36 - Cocurricular/Extra Curricular Activities	370,000	415,627	350,227	84%	406,267	406,267	-	0%
41 - Audit Services	-	27,600	7,251	26%	-	-	-	0%
51 - Plant Maintenance and Facility Services	3,906,004	4,777,139	769,433	16%	7,859,962	9,894,991	3,826,257	39%
52 - Security and Monitoring Services	1,200,000	2,816,454	1,478,924	0%	-	1,200,000	-	0%
53 - Data Processing Services	22,197,334	19,663,707	4,915,140	25%	23,431,498	26,556,082	4,750,575	18%
71 - Debt Service	-	-	-	0%	-	-	1,367,770	0%
81 - Facilities and Acquisition & Construction	486,315,232	524,229,917	54,108,553	10%	333,555,008	536,305,194	47,357,509	9%
Total Expenditures Total	\$ 534,189,209	\$ 570,697,839	\$ 70,188,164	12%	\$ 379,717,204	\$ 605,862,091	\$ 70,362,788	12%
Excess (Deficiency) of Revenues Over Expenditures	\$ (534,011,765)	\$ (569,115,351)	\$ (56,274,553)		\$ (379,284,102)	\$ (605,428,989)	\$ (70,122,756)	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
62XX - Professional and Contracted Services	7,812,696	4,524,969	2,777,133	61%	10,688,911	15,053,899	4,958,404	33%
63XX - Supplies	25,613,862	20,056,352	3,595,082	18%	33,390,546	40,149,338	16,713,569	42%
64XX - Other Operating Expenses	-	-	-	0%	-	-	-	0%
65XX - Debt Services	-	-	-	0%	-	-	1,367,770	0%
66XX - Capital Outlay Expenses	500,762,651	946,116,519	63,815,949	7%	335,637,747	550,658,854	47,323,045	9%
Total Expenditures Total	\$ 534,189,209	\$ 970,697,840	\$ 70,188,164	7%	\$ 379,717,205	\$ 605,862,091	\$ 70,362,788	12%
Excess (Deficiency) of Revenues Over Expenditures	\$ (534,011,765)	\$ (569,115,351)	\$ (56,274,553)		\$ (379,284,102)	\$ (605,428,989)	\$ (70,122,756)	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	\$ 143,282,355	\$ 210,997,377	\$ 79,004,762	37%	\$ -	\$ 209,995,591	\$ 210,070,595	100%
89XX - Other Financing Uses	-	-	-	0%	-	11,684,693	11,684,693	100%
Total Other Financing Sources (Uses)	\$ 143,282,355	\$ 210,997,377	\$ 79,004,762		\$ -	\$ 198,310,898	\$ 198,385,902	
Surplus/(Deficit)	\$ (390,729,410)	\$ (358,117,974)	\$ 22,730,209		\$ (379,284,102)	\$ (407,118,091)	\$ 128,263,145	

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

Fund	Grant Year	Grant Period	Title	Grant Award	Activity-to-Date	Amount Remaining	% Remaining
206	2023	9/1/22 - 8/31/23	Texas Ed for Homeless Children & Youth	261,395	113,522	147,873	57%
211	2023	7/1/22 - 9/30/23	Title I, Part A	19,159,304	9,793,175	9,366,129	49%
216	2022	7/8/21 - 9/30/23	Focused Support School Improvement	679,148	541,192	137,956	20%
216	2023	10/19/22 - 9/30/23	School Improvement Grant	43,000	4,097	38,903	90%
220	2023	7/1/22 - 8/31/23	Adult Education	633,932	386,907	247,024	39%
224	2023	7/1/22 - 9/30/23	IDEA-Part B, Formula	10,573,172	9,872,504	700,668	7%
225	2023	7/1/22 - 9/30/23	IDEA-Part B, Preschool	208,864	177,572	31,292	15%
242	2022	5/1/22 - 6/30/23	Summer Feeding Program	612,114	386,650	225,464	37%
244	2023	7/1/22 - 8/15/23	Carl D. Perkins	869,611	489,220	380,391	44%
255	2023	7/1/22 - 9/30/23	Title II, Part A Teacher Training	2,386,291	1,321,471	1,064,820	45%
255	2023	1/26/22 - 9/30/23	Principal Residency Grant Cycle 5	700,000	744,008	(44,008)	-6%
263	2023	7/1/22 - 9/30/23	Title III, Part A	1,656,348	906,099	750,249	45%
278	2022	1/28/22 - 8/31/24	ARP Homeless I - TEHCY Supplemental	500,060	45,076	454,984	91%
279	2022	11/5/21 - 8/31/24	TCLAS - ESSER III	103,000	-	103,000	100%
280	2023	8/25/22 - 9/30/24	ARP Homeless II	837,481	10,551	826,930	99%
284	2022	2/23/22 - 9/30/23	IDEA-Part B, Formula ARP	2,656,113	902,688	1,753,425	66%
285	2022	2/23/22 - 9/30/23	IDEA-Part B, Preschool ARP	150,493	-	150,493	100%
288	2023	7/1/22 - 9/30/23	Title IV, Part A, Subpart 1	1,147,819	425,473	722,346	63%
289	2022	9/1/21 - 5/31/23	Federally Funded Special Revenue	137,519	51,640	85,879	62%
			Federal Grants Total	43,315,663	26,171,845	17,143,818	40%
315	2023	7/1/22 - 9/30/23	SSA-IDEA-B Discretionary Deaf	118,932	45,966	72,966	61%
385	2023	9/1/22 - 6/30/23	Visually Impaired Grant	23,480	3,603	19,877	85%
410	2023	7/1/22 - 6/30/23	Instructional Materials Allotment	8,595,202	1,206,445	7,388,757	86%
429	2022	11/5/21 - 5/31/24	State Funded Special Revenue	7,294,615	843,669	6,450,946	88%
429	2023	7/1/22 - 8/31/23	State Funded Special Revenue	853,659	122,144	731,515	86%
435	2023	9/1/22 - 8/31/23	SSA - State Deaf	709,131	359,898	349,233	49%
			State Grants Total	17,595,019	2,581,725	15,013,294	85%
492	2022	1/1/22 - 5/31/23	Project Lead the Way	15,000	12,332	2,668	18%
492	2023	7/1/22 - 6/30/23	Project Lead the Way	15,000	14,541	459	3%
497	2018	7/1/18 - 6/30/23	Arlington ISD Education Foundation	348,073	336,521	11,552	3%
497	2020	7/1/19 - 6/30/23	Arlington ISD Education Foundation	271,440	230,418	41,022	15%
497	2021	7/1/20 - 6/30/23	Arlington ISD Education Foundation	191,987	173,300	18,687	10%
497	2022	7/1/21 - 6/30/23	Arlington ISD Education Foundation	31,700	27,988	3,712	12%
497	2023	7/1/22 - 6/30/23	Arlington ISD Education Foundation	271,382	132,913	138,469	0%
			Local Grants Total	1,144,582	928,013	216,569	19%
			Grants Grand Total	62,055,264	29,681,583	32,373,681	52%

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 APRIL 30, 2023**

Fund	Grant Year	Grant Period	Title	Grant Award	Budget - Indirect Cost	Budget - FY 2020	Budget - FY 2021	Budget - FY 2022	Budget - 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	5,702,744	-	-	46,290,058	7,970,111	-	54,115,146	145,023	0%
282	2022	7/15/21 - 9/30/24	ESSER III (ARP Act)	134,711,689	5,043,606	-	-	43,208,735	43,208,735	43,250,613	55,884,843	73,783,240	55%
			Grants Grand Total	209,679,805	12,208,845	13,062,488	472,187	89,506,827	51,178,846	43,250,613	123,542,697	73,928,263	35%

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 MARCH 31, 2023**

Tax Year	7/1/2022 Beginning Balance	3/31/2023 Current Year Original Levy	Adjustments To-Date	Adjusted Levy	Collections To-Date	3/31/2023 Outstanding Balance
2021 and Prior	\$ 20,410,078		\$ (4,087,957)	\$ 16,322,121	\$ 3,579,627 ¹	\$ 12,742,494
2022		447,284,343	33,974,174	481,258,517	461,184,035	20,074,483
TOTALS	\$ 20,410,078	\$ 447,284,343	\$ 29,886,217	\$ 497,580,638	\$ 464,763,662	\$ 32,816,977

	Collections MTD Amount	Collections Fiscal YTD Amount	% of Adjusted Levy	Prior Year	
				Collections YTD Amount	% of Adjusted Levy
Current Taxes	\$ 4,002,958	\$ 465,186,993	96.66%	\$ 439,144,635	96.42%
Delinquent Taxes	(42,166)	104,088	0.64%	1,258,398	6.40%
Penalty, Interest, Misc	405,980	1,564,822		470,131	
Total Tax Collections	\$ 4,366,772	\$ 466,855,903		\$ 440,873,164	

¹ \$2,206,965 in collections was recognized in the 2021-22 fiscal year