



Arlington
INDEPENDENT SCHOOL DISTRICT
More Than a Remarkable Education

MONTHLY FINANCIAL REPORT

For the period ending January 31, 2023

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND 161-199
FOR THE SEVEN MONTHS ENDING JANUARY 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	\$ 361,914,325	\$ 281,646,459	78%	\$ 353,888,434	\$ 353,902,469	\$ 304,235,814	86%
58XX - State Program Revenues	200,077,584	200,077,584	92,461,742	46%	204,823,462	204,823,462	105,622,188	52%
59XX - Federal Program Revenues	11,590,435	11,590,435	541,782	5%	12,482,985	26,379,143	9,491,643	36%
Total Revenues	\$ 573,384,685	\$ 573,582,344	\$ 374,649,983	65%	\$ 571,194,881	\$ 585,105,074	\$ 419,349,644	72%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	\$ 367,758,738	\$ 369,279,868	\$ 186,487,327	51%	\$ 351,843,517	\$ 359,170,159	\$ 194,199,976	54%
12 - Instructional Resources and Media Services	7,345,382	7,362,241	3,923,991	53%	6,963,206	7,017,948	3,884,992	55%
13 - Curriculum and Instructional Staff Development	8,062,137	8,107,471	4,275,275	53%	7,542,644	7,968,518	3,889,186	49%
21 - Instructional Leadership	14,351,412	14,268,466	7,536,504	53%	12,411,211	12,968,576	7,286,203	56%
23 - School Leadership	34,882,270	34,851,105	18,884,217	54%	34,041,805	34,342,502	18,261,176	53%
31 - Guidance, Counseling and Evaluation	32,406,475	32,198,454	16,848,048	52%	32,358,201	33,359,410	17,105,025	51%
32 - Social Work Services	3,360,311	3,348,709	1,728,532	52%	2,284,378	2,337,546	1,670,151	71%
33 - Health Services	7,933,480	7,937,827	4,271,484	54%	7,854,573	7,929,259	4,029,654	51%
34 - Student (Pupil) Transportation	18,657,388	18,658,812	8,217,496	44%	17,825,195	18,375,699	9,453,282	51%
35 - Food Services	-	-	-	0%	-	271,065	-	0%
36 - Cocurricular/Extra Curricular Activities	13,714,529	13,712,016	7,094,845	52%	12,800,799	13,169,124	6,630,126	50%
41 - General Administration	15,946,523	16,543,674	8,801,305	53%	13,837,073	14,042,352	7,460,812	53%
51 - Plant Maintenance and Facility Services	57,904,511	62,163,320	33,644,681	54%	56,627,083	59,546,682	32,405,725	54%
52 - Security and Monitoring Services	10,720,550	12,246,813	4,263,694	35%	10,398,307	10,379,146	4,807,014	46%
53 - Data Processing Services	12,889,968	12,970,882	7,705,244	59%	13,680,484	13,763,150	7,082,726	51%
61 - Community Services	578,417	576,908	253,872	44%	519,079	564,089	215,739	38%
71 - Debt Administration - Principal	732,604	732,604	362,801	50%	589,164	589,164	294,581	50%
72 - Interest on Long Term Debt	-	-	-	0%	-	50,785	41,785	82%
81 - Facilities and Acquisition & Construction	5,000	5,000	748	15%	-	-	-	0%
95 - Payments to Juvenile Justice Alternative Program	75,000	75,000	20,253	27%	30,000	75,000	29,154	39%
99 - Other intergovernmental Charges	2,197,310	2,197,310	1,642,898	75%	2,458,600	2,458,600	1,875,457	76%
Total Expenditures	\$ 609,522,005	\$ 617,236,479	\$ 315,963,216	51%	\$ 584,065,320	\$ 598,378,774	\$ 320,622,766	54%
Excess (Deficiency) of Revenues Over Expenditures	\$ (36,137,320)	\$ (43,654,135)	\$ 58,686,767		\$ (12,870,439)	\$ (13,273,700)	\$ 98,726,878	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	\$ 537,361,310	\$ 537,106,850	\$ 274,374,047	51%	\$ 516,164,130	\$ 523,734,084	\$ 280,744,933	54%
62XX - Professional and Contracted Services	34,381,802	36,621,456	17,613,670	48%	37,344,067	40,365,922	22,742,113	56%
63XX - Supplies and Materials	18,298,502	18,619,476	6,603,614	35%	20,350,242	23,860,450	10,786,904	45%
64XX - Other Operating Expenses	10,757,798	15,075,650	10,348,013	69%	9,617,716	9,531,005	5,839,179	61%
65XX - Debt Administration	589,164	732,604	340,061	46%	589,164	589,164	294,581	50%
66XX - Capital Outlay Expenses	8,133,428	9,080,443	6,683,811	74%	-	298,149	215,056	72%
Total Expenditures	\$ 609,522,005	\$ 617,236,479	\$ 315,963,216	51%	\$ 584,065,320	\$ 598,378,774	\$ 320,622,766	54%
Excess (Deficiency) of Revenues Over Expenditures	\$ (36,137,320)	\$ (43,654,135)	\$ 58,686,767		\$ (12,870,439)	\$ (13,273,700)	\$ 98,726,878	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Resources	4,015,050	4,106,145	274,021	7%	-	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	\$ (48,893,855)	\$ (52,725,979)		\$ -	\$ 2,647,512	\$ 1,794,723	
Surplus/(Deficit)	\$ (32,122,270)	\$ (92,547,991)	\$ 5,960,789		\$ (12,870,439)	\$ (10,626,188)	\$ 100,521,600	

**ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
STUDENT NUTRITION - FUND 240
FOR THE SEVEN MONTHS ENDING JANUARY 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	\$ 2,045,743	127%	\$ 4,451,155	\$ 4,451,155	\$ 582,294	13%
58XX - State Program Revenues	175,000	175,000	-	0%	175,000	175,000	-	0%
59XX - Federal Program Revenues	30,837,799	30,837,799	14,288,378	46%	27,278,209	27,278,209	19,690,742	72%
Less Indirect Costs Transferred to General Fund	-	-	-	0%	(1,905,342)	(1,905,342)	(815,408)	43%
Total Revenues	\$ 32,629,649	\$ 32,629,649	\$ 16,334,121	50%	\$ 29,999,022	\$ 29,999,022	\$ 19,457,628	65%
EXPENDITURE SUMMARY BY FUNCTION:								
35 - Food Services	\$ 32,605,023	\$ 32,478,755	\$ 16,925,874	52%	\$ 30,037,809	\$ 30,037,809	\$ 15,079,962	50%
51 - Plant Maintenance and Facility Services	24,626	150,894	43,520	29%	139,597	139,597	42,993	31%
Total Expenditures	\$ 32,629,649	\$ 32,629,649	\$ 16,969,394	52%	\$ 30,177,406	\$ 30,177,406	\$ 15,122,956	50%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ (635,273)		\$ (178,384)	\$ (178,384)	\$ 4,334,672	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	\$ 16,361,551	\$ 16,361,551	\$ 7,291,034	45%	\$ 14,496,153	\$ 14,496,153	\$ 7,269,199	50%
62XX - Professional and Contracted Services	724,527	1,495,794	794,723	53%	1,491,597	1,497,097	450,898	30%
63XX - Supplies and Materials	14,895,990	13,888,773	8,251,519	59%	13,829,016	13,744,466	7,295,553	53%
64XX - Other Operating	197,582	236,382	259,045	110%	207,641	206,641	97,034	47%
65XX - Debt Administration	-	-	-	0%	-	-	-	0%
66XX - Capital Outlay	450,000	647,149	373,072	58%	153,000	233,050	10,272	4%
Total Expenditures	\$ 32,629,649	\$ 32,629,649	\$ 16,969,394	52%	\$ 30,177,406	\$ 30,177,406	\$ 15,122,956	50%
Excess (Deficiency) of Revenues Over Expenditures	\$ -	\$ -	\$ (635,273)		\$ (178,384)	\$ (178,384)	\$ 4,334,672	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
89XX - Other Financing Uses	-	-	-	0%	-	-	-	0%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Surplus/(Deficit)	\$ -	\$ -	\$ (635,273)		\$ (178,384)	\$ (178,384)	\$ 4,334,672	

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
DEBT SERVICE - FUND 599
FOR THE SEVEN MONTHS ENDING JANUARY 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	\$ 102,302,212	\$ 82,717,139	81%	\$ 100,126,971	\$ 100,126,971	\$ 85,456,967	85%
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	164,974	50%
Total Revenues Total	\$ 103,278,813	\$ 103,278,813	\$ 85,820,016	83%	\$ 101,328,810	\$ 101,328,810	\$ 86,602,319	85%
EXPENDITURE SUMMARY BY FUNCTION:								
71 - Debt Service (Principal)	\$ 98,164,674	\$ 102,859,174	\$ 24,155,323	23%	\$ 100,833,161	\$ 100,833,161	\$ 25,731,422	26%
72 - Debt Service (Interest)	-	-	-	0%	-	-	-	0%
73 - Bond Issuance Costs & Fees	-	-	-	0%	-	-	-	0%
Total Expenditures Total	\$ 98,164,674	\$ 102,859,174	\$ 24,155,323	23%	\$ 100,833,161	\$ 100,833,161	\$ 25,731,422	26%
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,114,139	\$ 419,639	\$ 61,664,692		\$ 495,649	\$ 495,649	\$ 60,870,897	
EXPENDITURE SUMMARY BY OBJECT:								
65XX - Debt Services	\$ 98,164,674	\$ 102,859,174	\$ 24,155,323	23%	\$ 100,833,161	\$ 100,833,161	\$ 25,731,422	26%
Total Expenditures Total	\$ 98,164,674	\$ 524,631,479	\$ 24,155,323	5%	\$ 100,833,161	\$ 100,833,161	\$ 25,731,422	26%
Excess (Deficiency) of Revenues Over Expenditures	\$ 5,114,139	\$ 419,639	\$ 61,664,692		\$ 495,649	\$ 495,649	\$ 60,870,897	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
89XX - Other Financing Uses	-	-	-	0%	-	-	-	0%
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Surplus/(Deficit)	\$ 5,114,139	\$ 419,639	\$ 61,664,692		\$ 495,649	\$ 495,649	\$ 60,870,897	

ARLINGTON INDEPENDENT SCHOOL DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
CAPITAL PROJECTS - FUND 640-699
FOR THE SEVEN MONTHS ENDING JANUARY 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	\$ 9,848,507	622%	\$ 433,102	\$ 433,102	\$ 121,075	28%
58XX - State Program Revenues	-	-	-	0%	-	-	-	0%
59XX - Federal Program Revenues	-	-	-	0%	-	-	-	0%
Total Revenues Total	\$ 177,444	\$ 1,582,488	\$ 9,848,507	622%	\$ 433,102	\$ 433,102	\$ 121,075	28%
EXPENDITURE SUMMARY BY FUNCTION:								
11 - Instructional	\$ 16,258,781	\$ 14,891,401	\$ 7,040,381	47%	\$ 12,381,731	\$ 20,867,056	\$ 8,600,402	41%
13 - Curriculum and Instructional Staff Development	-	-	-	0%	-	-	-	0%
34 - Student (Pupil) Transportation	3,941,858	3,941,858	51,480	1%	2,082,738	2,082,738	148,660	7%
36 - Cocurricular/Extra Curricular Activities	370,000	370,000	216,172	58%	406,267	406,267	-	0%
41 - Audit Services	-	27,600	4,561	17%	-	-	-	0%
51 - Plant Maintenance and Facility Services	3,906,004	5,808,347	707,157	12%	7,859,962	8,843,131	3,974,432	45%
52 - Security and Monitoring Services	1,200,000	1,224,500	1,448,604	0%	-	-	-	0%
53 - Data Processing Services	22,197,334	19,802,656	2,174,205	11%	23,431,498	14,564,671	3,206,483	22%
71 - Debt Service	-	-	-	0%	-	-	-	0%
81 - Facilities and Acquisition & Construction	486,315,232	524,631,479	41,481,394	8%	333,555,008	362,155,100	35,018,283	10%
Total Expenditures Total	\$ 534,189,209	\$ 570,697,840	\$ 53,123,953	9%	\$ 379,717,204	\$ 408,918,961	\$ 50,948,260	12%
Excess (Deficiency) of Revenues Over Expenditures	\$ (534,011,765)	\$ (569,115,352)	\$ (43,275,447)		\$ (379,284,102)	\$ (408,485,859)	\$ (50,827,185)	
EXPENDITURE SUMMARY BY OBJECT:								
61XX - Payroll Costs	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	0%
62XX - Professional and Contracted Services	7,812,696	4,525,519	1,779,518	39%	10,688,911	12,763,228	4,156,817	33%
63XX - Supplies	25,613,862	20,119,358	2,712,230	13%	33,390,546	31,869,331	11,753,859	37%
64XX - Other Operating Expenses	-	-	-	0%	-	-	-	0%
65XX - Debt Services	-	-	-	0%	-	-	-	0%
66XX - Capital Outlay Expenses	500,762,651	546,052,963	48,632,205	9%	335,637,747	364,286,404	35,037,583	10%
Total Expenditures Total	\$ 534,189,209	\$ 570,697,840	\$ 53,123,953	9%	\$ 379,717,205	\$ 408,918,961	\$ 50,948,260	12%
Excess (Deficiency) of Revenues Over Expenditures	\$ (534,011,765)	\$ (569,115,352)	\$ (43,275,447)		\$ (379,284,102)	\$ (408,485,859)	\$ (50,827,185)	
OTHER FINANCING SOURCES (USES):								
79XX - Other Financing Sources	\$ 143,282,355	\$ 210,997,377	\$ 79,004,762	37%	\$ -	\$ -	\$ 75,000	0%
89XX - Other Financing Uses	-	-	-	0%	-	-	-	0%
Total Other Financing Sources (Uses)	\$ 143,282,355	\$ 210,997,377	\$ 79,004,762		\$ -	\$ -	\$ 75,000	
Surplus/(Deficit)	\$ (390,729,410)	\$ (358,117,975)	\$ 35,729,316		\$ (379,284,102)	\$ (408,485,859)	\$ (50,752,185)	

**ARLINGTON INDEPENDENT SCHOOL DISTRICT
SPECIAL REVENUE FUNDS
FOR THE PERIOD ENDING JANUARY 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	68,093	193,302	74%
211	2023	7/1/22 - 9/30/23	Title I, Part A	19,159,304	7,321,210	11,838,094	62%
216	2022	7/8/21 - 9/30/23	Focused Support School Improvement	718,273	453,996	264,277	37%
216	2023	10/19/22 - 9/30/23	School Improvement Grant	43,000	-	43,000	100%
220	2023	7/1/22 - 8/31/23	Adult Education	633,932	334,933	298,999	47%
224	2023	7/1/22 - 9/30/23	IDEA-Part B, Formula	10,573,172	7,360,695	3,212,477	30%
225	2023	7/1/22 - 9/30/23	IDEA-Part B, Preschool	208,864	132,596	76,268	37%
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	376,601	493,010	57%
255	2023	7/1/22 - 9/30/23	Title II, Part A Teacher Training	2,386,291	1,105,870	1,280,421	54%
255	2023	1/26/22 - 9/30/23	Principal Residency Grant Cycle 5	700,000	517,534	182,466	26%
263	2023	7/1/22 - 9/30/23	Title III, Part A	1,656,348	708,625	947,723	57%
278	2022	1/28/22 - 8/31/24	ARP Homeless I - TEHCY Supplemental	500,060	11,978	488,082	98%
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	8,780	828,701	99%
284	2022	2/23/22 - 9/30/23	IDEA-Part B, Formula ARP	2,656,113	559,394	2,096,719	79%
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	380,928	766,891	67%
289	2022	9/1/21 - 5/31/23	Federally Funded Special Revenue	137,519	51,640	85,879	62%
			Federal Grants Total	43,354,788	19,779,523	23,575,265	54%
315	2023	7/1/22 - 9/30/23	SSA-IDEA-B Discretionary Deaf	118,932	33,443	85,489	72%
385	2023	9/1/22 - 6/30/23	Visually Impaired Grant	23,480	129	23,351	99%
410	2023	7/1/22 - 6/30/23	Instructional Materials Allotment	8,595,202	1,137,930	7,457,272	87%
429	2022	11/5/21 - 5/31/24	State Funded Special Revenue	7,294,615	794,852	6,499,763	89%
429	2023	7/1/22 - 8/31/23	State Funded Special Revenue	392,000	16,030	375,970	96%
435	2023	9/1/22 - 8/31/23	SSA - State Deaf	709,131	307,016	402,115	57%
			State Grants Total	17,133,360	2,289,400	14,843,960	87%
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	-	15,000	100%
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	173,112	18,875	10%
497	2022	7/1/21 - 6/30/23	Arlington ISD Education Foundation	33,460	27,988	5,472	16%
497	2023	7/1/22 - 6/30/23	Arlington ISD Education Foundation	139,651	118,816	-	0%
			Local Grants Total	1,014,612	899,187	94,590	9%
			Grants Grand Total	61,502,760	22,968,110	38,513,815	63%

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 JANUARY 31, 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	-	43,956,784	10,303,385	17%
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	44,242,131	85,425,952	63%
			Grants Grand Total	209,679,805	12,208,845	13,062,488	472,187	89,506,827	51,178,846	43,250,613	101,741,623	95,729,337	46%

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 JANUARY 31, 2023**

Tax Year	7/1/2022 Beginning Balance	11/1/2022 Current Year Original Levy	Adjustments To-Date	Adjusted Levy	Collections To-Date	1/31/2023 Outstanding Balance
2021 and Prior	\$ 20,410,078		\$ (3,607,101)	\$ 16,802,977	\$ 3,463,683 ¹	\$ 13,339,294
2022		447,284,343	37,463,858	484,748,201	355,604,809	129,143,393
TOTALS	\$ 20,410,078	\$ 447,284,343	\$ 33,856,758	\$ 501,551,179	\$ 359,068,492	\$ 142,482,687

	Collections MTD Amount	Collections Fiscal YTD Amount	% of Adjusted Levy	Prior Year Collections YTD Amount	% of Adjusted Levy
Current Taxes	\$ 164,647,982	\$ 355,604,809	73.36%	\$ 385,407,956	84.18%
Delinquent Taxes	168,158	1,256,718	7.48%	1,499,191	7.84%
Penalty, Interest, Misc	622,469	1,386,195		1,107,308	
Total Tax Collections	\$ 165,438,609	\$ 358,247,722		\$ 388,014,455	

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