

**Arlington Independent School District**

Interim Financial Report

For the Period Ended December 31, 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 December 31, 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	\$ 296,314,650	\$ 130,629,288	44 %	\$ 103,868,907	\$ 44,284,473	43 %	\$ -	\$ -	
Tuition and fees	653,000	320,316	49	-	-		-	-	
Other revenues from local sources	7,564,170	2,885,942	38	410,000	233,505	57	4,600,000	2,017,573	44 %
Co-curricular and enterprising services	654,000	439,563	67	-	-		-	-	
State revenues	214,031,849	80,938,974	38	1,225,815	1,269,763	104	-	-	
Federal revenues	8,555,000	1,564,963	18	459,610	229,805	50	-	-	
<b>Total revenues</b>	<b>527,772,669</b>	<b>216,779,045</b>		<b>105,964,332</b>	<b>46,017,546</b>		<b>4,600,000</b>	<b>2,017,573</b>	
<b>Expenditures:</b>									
Instruction	325,562,012	140,736,024	43	-	-		3,094,362	1,695,761	55
Instructional Resources and Media Service	6,677,225	2,912,243	44	-	-		-	-	
Curriculum and Instructional Staff Development	7,749,296	3,175,528	41	-	-		-	-	
Instructional Leadership	9,497,949	3,856,406	41	-	-		-	-	
School Leadership	32,035,156	14,148,770	44	-	-		-	-	
Guidance and Counseling Services	30,646,671	13,752,119	45	-	-		-	-	
Social Work Services	2,147,446	965,173	45	-	-		-	-	
Health Services	7,123,746	3,015,206	42	-	-		-	-	
Student Transportation	16,892,121	7,101,339	42	-	-		3,632,375	1,184,339	33
Food Service	-	-		-	-		-	-	
Co-curricular/Extracurricular Activities	10,506,433	4,507,347	43	-	-		100,000	28,590	29
General Administration	11,671,246	5,300,096	45	-	-		-	-	
Plant Maintenance and Operations	51,634,251	24,582,222	48	-	-		54,747,506	29,137,659	53
Security and Monitoring Services	9,380,954	3,855,984	41	-	-		519,084	151,256	29
Data Processing	10,671,588	5,395,579	51	-	-		10,657,745	593,893	6
Community Services	591,661	224,812	38	-	-		-	-	
Debt Service	589,164	294,581	50	106,751,567	15,917,863	15	-	-	
Facilities Acquisition and Construction	-	-		-	-		69,406,200	29,295,826	42
Payments to JJAEP	80,000	-	0	-	-		-	-	
Payments to TIF	-	-		-	-		-	-	
Other Intergov Charges	2,394,866	1,494,031	62	-	-		-	-	
<b>Total expenditures</b>	<b>535,851,785</b>	<b>235,317,460</b>		<b>106,751,567</b>	<b>15,917,863</b>		<b>142,157,272</b>	<b>62,087,324</b>	
<b>Other financing sources (uses):</b>									
Other resources	-	-		-	-		-	-	
Sale of mineral interests	-	-		-	-		-	-	
Non-operating revenues (Enterprise Fund)	-	-		-	-		-	-	
Other non-operating revenues	-	-		-	-		-	-	
Residual equity	-	-		-	-		-	-	
Other uses	-	-		-	-		-	-	
Loss on Sale of Property	-	-		-	-		-	-	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>\$ (8,079,116)</b>	<b>\$ (18,538,415)</b>		<b>\$ (787,235)</b>	<b>\$ 30,099,683</b>		<b>\$ (137,557,272)</b>	<b>\$ (60,069,750)</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
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 400,183,557	\$ 174,913,761
-	-		-	-		-	-	%	653,000	320,316
395,000	273,948	69 %	1,110,000	535,967	48 %	238,441	96,750	41	14,317,611	6,043,687
6,103,811	2,273,320	37	-	-		-	-		6,757,811	2,712,883
185,000	-	0	-	-		285,725	44,162	15	215,728,389	82,252,900
26,115,830	12,993,300	50	-	-		33,987,235	149,987	0	69,117,675	14,938,054
<u>32,799,641</u>	<u>15,540,568</u>		<u>1,110,000</u>	<u>535,967</u>		<u>34,511,401</u>	<u>290,899</u>		<u>706,758,043</u>	<u>281,181,600</u>
-	-		-	-		20,043,540	6,680,744	33	348,699,915	149,112,529
-	-		-	-		99,530	33,797	34	6,776,755	2,946,040
-	-		-	-		7,051,901	2,705,060	38	14,801,197	5,880,588
-	-		-	-		2,569,314	1,573,595	61	12,067,263	5,430,000
-	-		-	-		66,384	11,570	17	32,101,539	14,160,339
-	-		-	-		1,496,747	402,443	27	32,143,418	14,154,562
-	-		-	-		532,369	493,288	93	2,679,815	1,458,461
-	-		-	-		56,900	-	0	7,180,646	3,015,206
-	-		-	-		36,500	8,600	24	20,560,996	8,294,278
32,517,001	15,269,082	47	-	-		-	-		32,517,001	15,269,082
-	-		-	-		35,258	9,445	27	10,641,691	4,545,382
-	-		75,000	10,192	14	-	-		11,746,246	5,310,288
173,412	72,632	42	-	-		114	-		106,555,283	53,792,513
-	-		-	-		460,555	331,385	72	10,360,593	4,338,626
-	-		-	-		-	-		21,329,333	5,989,472
-	-		-	-		2,062,289	981,037	48	2,653,950	1,205,850
-	-		-	-		-	-		107,340,731	16,212,444
-	-		-	-		-	-		69,406,200	29,295,826
-	-		-	-		-	-		80,000	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		2,394,866	1,494,031
<u>32,690,413</u>	<u>15,341,714</u>		<u>75,000</u>	<u>10,192</u>		<u>34,511,401</u>	<u>13,230,964</u>		<u>852,037,438</u>	<u>341,905,517</u>
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
-	-		-	-		-	-		-	-
<u>\$ 109,228</u>	<u>\$ 198,854</u>		<u>\$ 1,035,000</u>	<u>\$ 525,775</u>		<u>\$ -</u>	<u>\$ (12,940,065)</u>		<u>\$(145,279,395)</u>	<u>\$(60,723,918)</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 December 31, 2019  
(Unaudited)

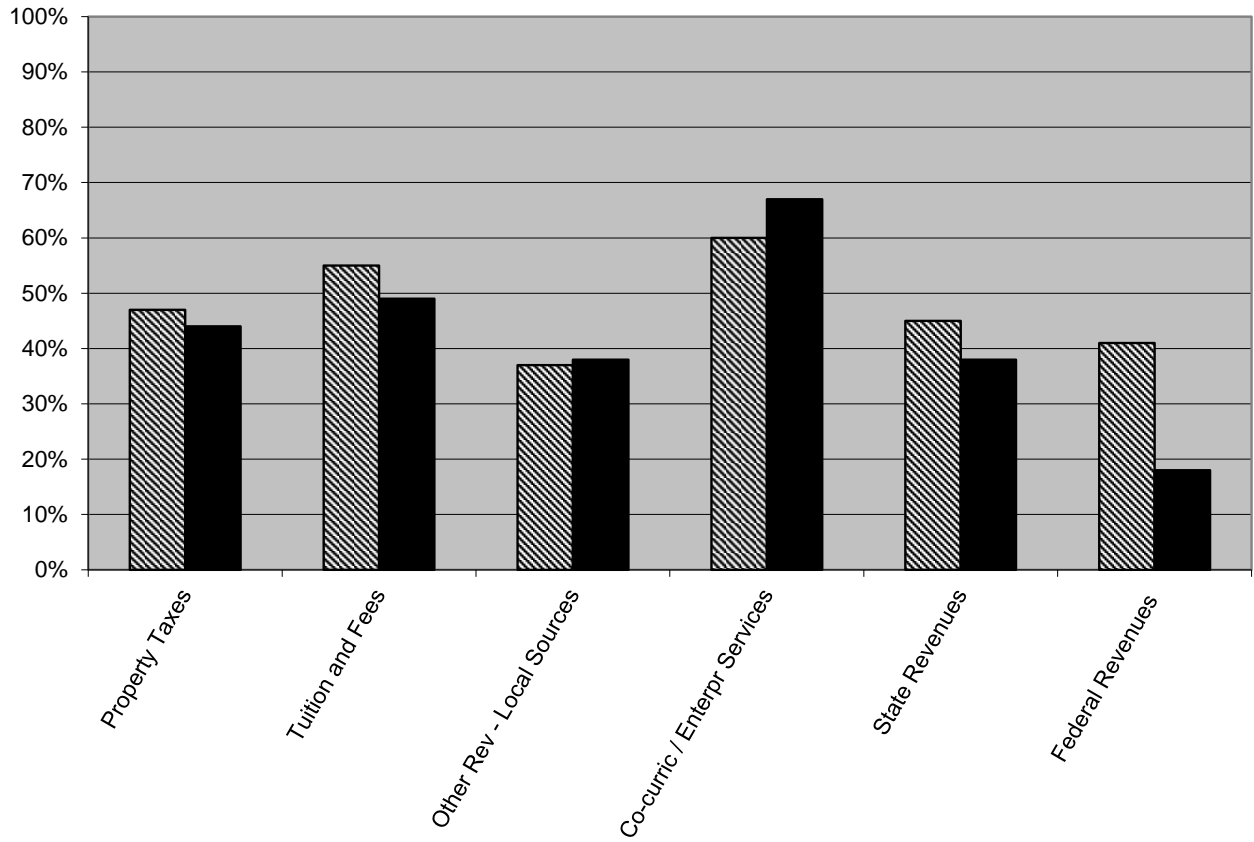
	General Fund			Debt Service Fund			Capital Projects Fund		
	Current Budget <sup>1</sup>	Year to Date		Current Budget <sup>1</sup>	Year to Date		Current Budget <sup>1</sup>	Year to Date	
<b>Revenues:</b>									
Property taxes	\$ 296,314,650	\$ 130,629,288	44 %	\$ 103,868,907	\$ 44,284,473	43 %	\$ -	\$ -	
Tuition and fees	653,000	320,316	49	-	-		-	-	
Other revenue from local sources	7,564,170	2,885,942	38	410,000	233,505	57	4,600,000	2,017,573	44 %
Co-curricular and enterprising services	654,000	439,563	67	-	-		-	-	
State revenues	214,031,849	80,938,974	38	1,225,815	1,269,763	104	-	-	
Federal revenues	8,555,000	1,564,963	18	459,610	229,805	50	-	-	
<b>Total revenues</b>	<b>527,772,669</b>	<b>216,779,045</b>		<b>105,964,332</b>	<b>46,017,546</b>		<b>4,600,000</b>	<b>2,017,573</b>	
<b>Expenditures:</b>									
Teachers and other professional personnel	336,882,705	158,426,498	47	-	-		-	-	
Support personnel	68,152,847	30,817,559	45	-	-		-	-	
Employee benefits	64,287,719	14,333,389	22	-	-		-	-	
Professional services	3,893,257	2,273,439	58	-	3,893,257		322,000	1,206,331	375
Tuition services	680,600	319,484	47	-	-		-	-	
Regional Education Service Center services	347,100	7,090	2	-	-		-	-	
Contracted maintenance and repair	9,264,192	4,929,876	53	-	-		54,971,606	27,221,404	50
Utilities	12,653,029	5,540,557	44	-	-		-	-	
Rentals and operating leases	956,396	441,151	46	-	-		-	-	
Miscellaneous contracted services	9,949,949	4,489,842	45	-	-		279,040	76,362	27
Maintenance and operations supplies	5,708,743	3,222,275	56	-	-		-	76,869	
Textbook and other reading materials	1,052,164	393,001	37	-	-		-	-	
Testing materials	976,191	93,282	10	-	-		-	-	
Food Service	-	-	-	-	-		-	-	
General supplies and materials	12,524,657	5,259,053	42	-	-		13,415,841	2,608,038	19
Travel	2,770,875	602,816	22	-	-		-	-	
Insurance and bonding expenditures	2,012,901	2,824,150	140	-	-		-	-	
Election expenditures	149,716	170	0	-	-		-	-	
Depreciation	-	-	-	-	-		-	-	
Miscellaneous operating expenditures	2,864,351	1,004,892	35	-	-		-	-	
Debt principal	515,311	256,050	50	74,345,048	-	0	-	-	
Interest	73,853	38,531	52	32,366,519	15,913,283	49	-	-	
Other debt service expenditures (fees)	-	-	-	40,000	4,580	11	-	-	
Capital outlay	135,228	44,360	33	-	-		73,168,785	30,898,320	42
<b>Total expenditures</b>	<b>535,851,785</b>	<b>235,317,464</b>		<b>106,751,567</b>	<b>15,917,863</b>		<b>142,157,272</b>	<b>62,087,324</b>	
<b>Other financing sources (uses):</b>									
Other resources	-	-		-	-		-	-	
Sale of mineral interests	-	-		-	-		-	-	
Non-operating revenues (Enterprise Fund)	-	-		-	-		-	-	
Other non-operating revenues	-	-		-	-		-	-	
Residual equity	-	-		-	-		-	-	
Other uses	-	-		-	-		-	-	
Loss on Sale of Property	-	-		-	-		-	-	
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	
<b>Excess of revenues and other sources over (under) expenditures and other uses</b>	<b>\$ (8,079,116)</b>	<b>\$ (18,538,418)</b>		<b>\$ (787,235)</b>	<b>\$ 30,099,683</b>		<b>\$ (137,557,272)</b>	<b>\$ (60,069,750)</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
\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 400,183,557	\$ 174,913,761
-	-		-	-		-	-	%	653,000	320,316
395,000	273,948	69 %	1,110,000	535,967	48 %	238,441	96,750	41	14,317,611	6,043,687
6,103,811	2,273,320	37	-	-		-	-		6,757,811	2,712,883
185,000	-	0	-	-		285,725	44,162	15	215,728,389	82,252,900
<u>26,115,830</u>	<u>12,993,300</u>	50	<u>-</u>	<u>-</u>		<u>33,987,235</u>	<u>149,987</u>	0	<u>69,117,675</u>	<u>14,938,054</u>
<u>32,799,641</u>	<u>15,540,568</u>		<u>1,110,000</u>	<u>535,967</u>		<u>34,511,401</u>	<u>290,899</u>		<u>706,758,043</u>	<u>281,181,600</u>
1,197,080	607,036	51	-	-		13,681,547	6,876,506	50	351,761,332	165,910,040
10,988,796	4,624,118	42	-	-		6,782,561	2,110,957	31	85,924,203	37,552,634
2,165,412	925,284	43	-	-		2,681,416	1,060,159	40	69,134,547	16,318,832
-	-		75,000	10,192	14	-	-		4,290,257	3,489,963
-	-		-	-		224,775	146,298	65	905,375	465,782
-	-		-	-		-	-		347,100	7,090
385,000	140,674	37	-	-		13,575	2,016	15	64,634,373	32,293,969
173,412	72,632	42	-	-		114	-	0	12,826,555	5,613,189
9,000	875	10	-	-		-	-		965,396	442,026
1,119,000	759,485	68	-	-		4,370,723	1,491,424	34	15,718,712	6,817,112
245,000	150,142	61	-	-		1,500	-		5,955,243	3,449,286
500	-	0	-	-		308,955	63,702	21	1,361,618	456,703
-	-		-	-		198,268	61,057	31	1,174,459	154,339
14,719,951	7,299,860	50	-	-		-	-		14,719,951	7,299,860
560,000	163,114	29	-	-		4,179,839	1,283,405	31	30,680,337	9,313,609
16,585	5,325	32	-	-		1,222,020	103,885	9	4,009,480	712,026
25,977	23,140	89	-	-		-	-		2,038,878	2,847,290
-	-		-	-		-	-		149,716	170
-	-		-	-		-	-		-	-
127,500	108,776	85	-	-		252,958	25,556	10	3,244,810	1,139,224
-	-		-	-		-	-		74,860,359	256,050
-	-		-	-		-	-		32,440,372	15,951,815
-	-		-	-		-	-		40,000	4,580
957,200	461,253	48	-	-		593,152	6,000	1	74,854,365	31,409,933
<u>32,690,413</u>	<u>15,341,714</u>		<u>75,000</u>	<u>10,192</u>		<u>34,511,401</u>	<u>13,230,964</u>		<u>852,037,438</u>	<u>341,905,521</u>
-	-		-	-		-	-		-	-
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<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>
\$ 109,228	\$ 198,854		\$ 1,035,000	\$ 525,775		\$ -	\$ (12,940,065)		\$ (145,279,395)	\$ (60,723,922)

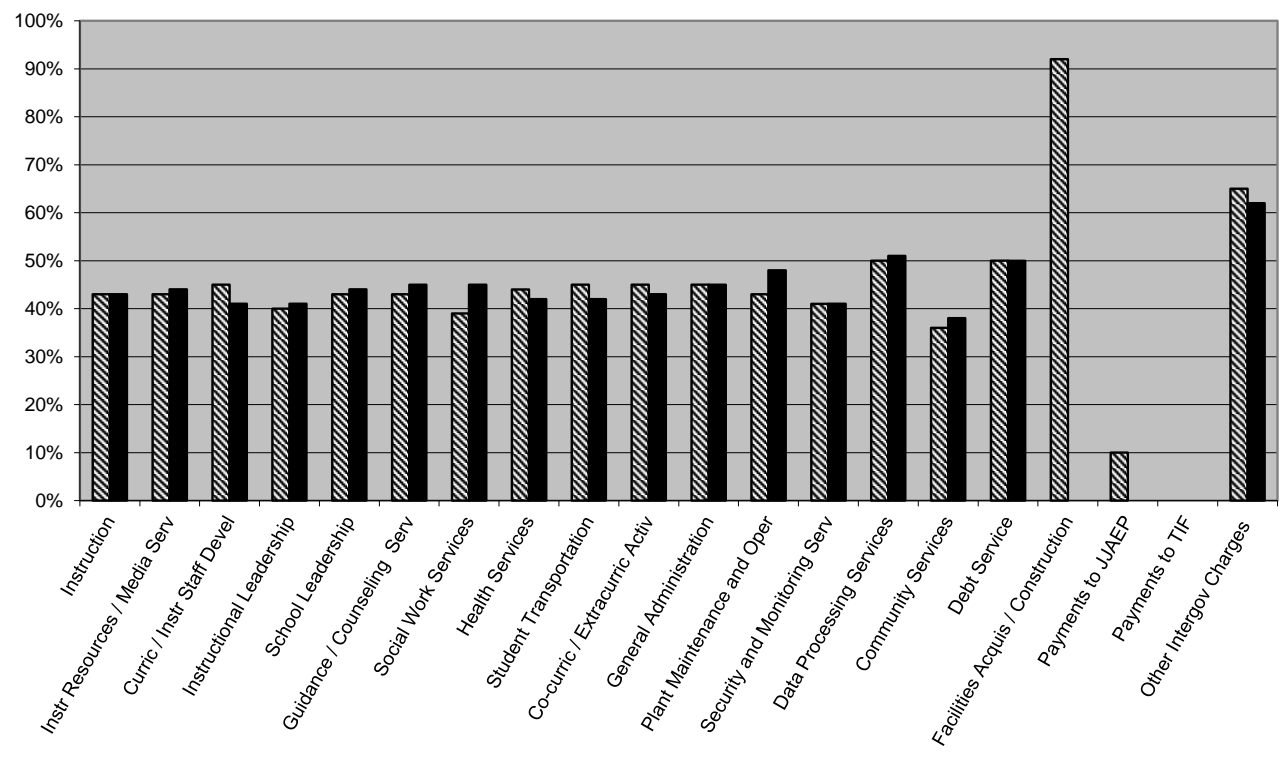
**General Operating Fund  
% of Budget Recognized  
Revenues and Other Sources  
(for the six months ending December 31)**

■ 2019 ■ 2020

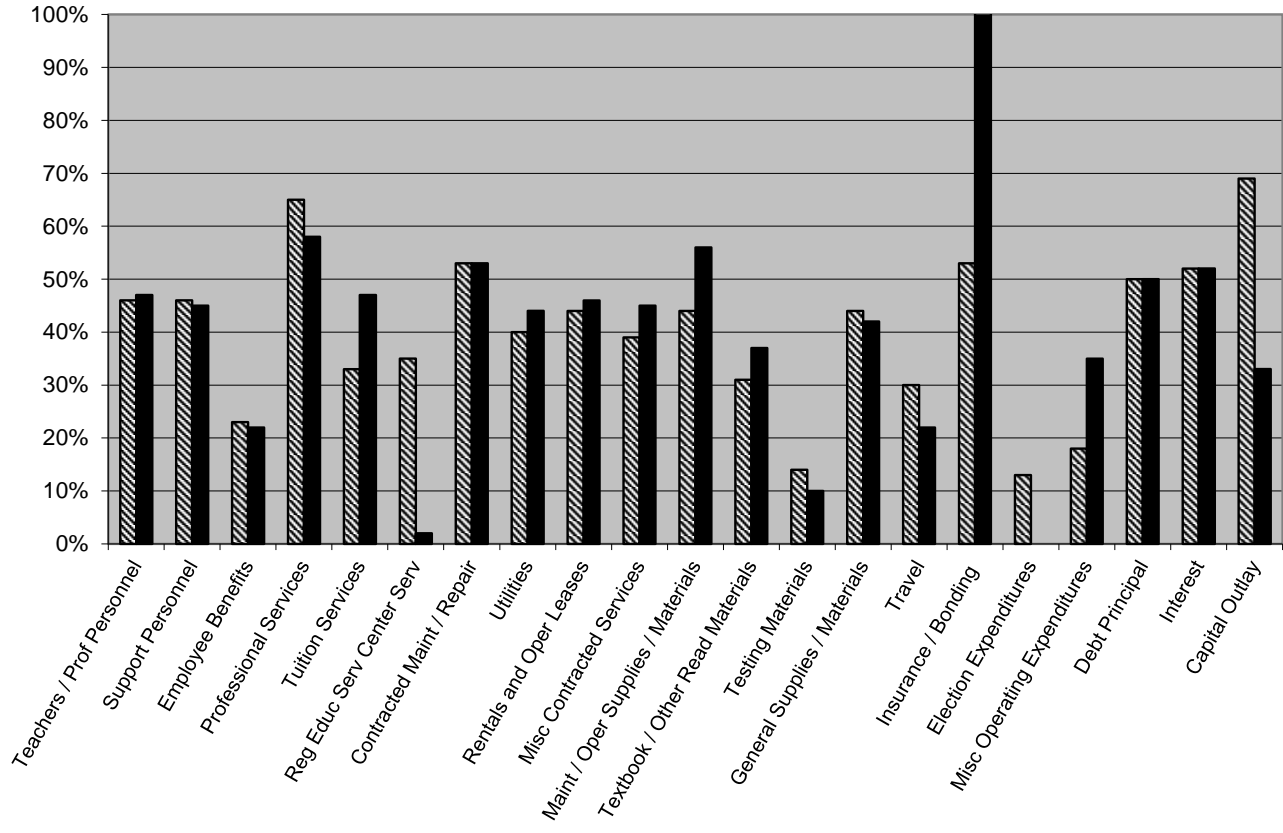
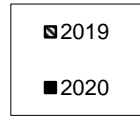


**General Operating Fund  
% of Budget Spent  
Expenditures by Function  
(for the six months ending December 31)**

▨ 2019  
■ 2020



**General Operating Fund  
% of Budget Spent  
Expenditures by Object  
(for the six months ending December 31)**





Schedule of Cash and Short-term Investments  
All Funds  
December 31, 2019

General Fund:	
Checking Account	\$ 5,019,868
Money Market	-
Lone Star	65,857,017
TexPool	5,309,972
LOGIC	<u>177,664,436</u>
Total General Fund	<u>253,851,294</u>
Debt Service Fund:	
Checking Account	1,002
TexPool	155,935
LOGIC	12,282,487
Lone Star	9,290,396
Debt Service Fund	<u>21,729,819</u>
Capital Projects Fund:	
Checking Account	6,006
TexPool	2,109,398
LOGIC	46,434,026
Lone Star	<u>43,981,351</u>
Total Capital Projects Fund	<u>92,530,781</u>
Food Service Fund:	
Checking Account	138,597
TexPool	23,856
LOGIC	13,973,539
Lone Star	<u>4,017,594</u>
Total Food Service Fund	<u>18,153,586</u>
Natural Gas Fund:	
LOGIC	6,401,371
Lone Star	<u>6,004,963</u>
Total Natural Gas Fund	<u>12,406,333</u>
Other Special Revenue Funds:	
Checking Account	<u>1,932,663</u>
Total Other Special Revenue Funds	<u>1,932,663</u>
Internal Service Fund:	
Checking Account	2,549
LOGIC	<u>5,313,763</u>
Total Internal Service Fund	<u>5,316,312</u>
Agency Fund:	
Checking Account	4,750,149
LOGIC	<u>376,136</u>
Total Agency Fund	<u>5,126,285</u>
Total Cash and Investments	<u>\$ 411,047,074</u>

Arlington Independent School District  
Tax Collections Report  
For the period ended December 31, 2019

	<u>December 2019</u>	<u>Year-To-Date</u>	<u>Last Year-To-Date</u>
Current	\$ 138,897,657	\$ 174,457,899	\$ 170,358,247
Delinquent	(472,320)	2,339,340 <sup>1</sup>	2,170,318
P & I	<u>84,853</u>	<u>634,111</u> <sup>2</sup>	<u>583,226</u>
Total Tax Collections	<u>\$ 138,510,190</u>	<u>\$ 177,431,350</u>	<u>\$ 173,111,791</u>

	<u>Current Tax</u>	<u>Delinquent Tax</u>	<u>Totals</u>
Original Tax Levy	\$ 400,301,324	\$ 20,280,667	\$ 420,581,991
Adj to Date	10,627,955	(1,539,916)	9,088,040
Adj Tax Levy	410,929,279	18,740,751	429,670,031
Collections To Date	174,457,899	2,339,340	176,797,239
O/S Tax 12/31/19	236,471,380	16,401,411	252,872,792

	<u>Year-To-Date</u>	<u>Last Year-To-Date</u>
Current % Coll	42.4545%	44.5876%
Delinquent % Collected	12.4826%	11.9366%
Total % Coll	43.0238%	45.1556%

<sup>1</sup> \$ 2,176,696 has been accrued to the 2018-2019 year

<sup>2</sup> \$ 341,071 has been accrued to the 2018-2019 year.